

REPUBLIC OF KENYA



*Paper laid
By Hon Aden Duale -
Leader of Majority
on Wed 27/5/15
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KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
MINISTRY OF INTERIOR AND
COORDINATION OF NATIONAL
GOVERNMENT**

**FOR THE YEAR ENDED
30 JUNE 2014**

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Ministry of Interior and Coordination of National Government set out on pages 10 to 19, which comprise the statement of receipts and payments, statement of assets, statement of cash flow, summary statement of appropriation: recurrent and development combined, and a summary of significant accounting policies and other explanatory information in accordance with Article 229 of the Constitution of Kenya, Section 8 of the Public Audit Act, 2003. 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.

The Management's Responsibility for the Procurement of Goods and Services

The Accounting Officer – Ministry of Interior and Coordination of National Government is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement whether due to fraud or error.

The Accounting Officer is also responsible for the submission of the financial statements to the Auditor General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of 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 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 adverse audit opinion.

Basis of Adverse Audit Opinion

1.0 Purchase of Land and Houses for General Service Unit paid through Legal Dues, Arbitration and Compensation

During the year under review, the ministry incurred an expenditure totalling Kshs.1,267,666,691.70 in respect of compensation on Legal Dues, Arbitration and Compensation Payments (Account No.0-001-000-2211308) for various court awards involving the Ministry and other parties.

Examination of payment vouchers for Compensation reveals that Attorney General was paid Kshs.1,200,000,000.00 in respect of civil case No. NRB.HCCC 617 of 2012 between Afrison Export & Import Ltd and another versus Attorney General and others for compulsory acquisition of 37.3 acres, being part of land parcel No.L.R.7879/24 whose total size is 96 acres at Drive-In Estate, Ruaraka along Thika Road.

Available records indicate that the then Ministry of State for Provincial Administration and Internal Security purchased 196 housing units constructed on 17.8 acres out of parcel No.L.R.7879/24 from the defunct Kenya Posts and Telecommunications Corporation (KPTC) in 1988 at a consideration of Kshs.64,680,000.00.

However, the Ministry was unable to acquire the title deed for the land because it was held by the Official Receiver on behalf of the Continental Credit Finance Ltd (under receivership).

Additional information further indicates that the General Service Unit (GSU) took possession and fenced off 196 maisonettes together with two (2) show houses and 17 undeveloped plots which the ministry did not pay as they were not part of the sale agreement.

Meanwhile, there were several disputes among various parties over the land and suddenly, several structures belonging to churches, schools, private developers were mushrooming on the remaining 78.2 acres, as the developers had obtained allotment letters from City Council of Nairobi resulting in scenes of violence next to GSU.

In 2006, the then Commandant of GSU hived off an additional 19.5 acres which they intended to purchase from the Official Receiver or the registered proprietors so that they could keep off private developers away from the General Service Unit (GSU).

Available records also indicate that the registered owners, M/s Afrison Export Ltd and Huelands Ltd filed the suit Civil Case No.617 of 2012 on unknown date against Attorney General on behalf of the ministry; the Official Receiver/ Interim Liquidator and Continental Credit Finance Ltd (In Liquidation) claiming

sale price and assessed rental loss/ loss of use arising from illegal occupation of land No. 7879/24 by the then Office of the President.

A judgment entered on 12 February 2012 indicates that the plaintiff was awarded Kshs.4,086,683,330.00 as fair value for the property suit. However, on 15 March 2013, the Attorney General chaired a negotiation meeting between his office, the Ministry and the claimant in which Kshs.2,400,000,000.00 was agreed as full and final settlement of the judgment debt.

Consequently, the Attorney General filed a consent order in court on 12 April 2013 and the initial award was reduced from Kshs.4,086,683,330.00 to Kshs.2,400,000,000.00 and the Ministry paid an advance of Kshs.1,200,000,000.00 to the Attorney General through payment voucher No.363 of 30 June 2014 leaving a balance of Kshs.1,200,000,000.00.

However, audit has revealed that the award of Kshs.4,086,683,330.00 later reduced to Kshs.2,400,000,000.00 as full and final settlement of the judgment debt was based on the average of three (3) valuation reports submitted by private valuers. No explanation has been given for failure to involve Government Valuers employed by Ministry of Lands, Housing and Urban Development.

In addition, the judgment is specific that the then Ministry entered into illegal sale agreement with the defunct Kenya Post and Telecommunication Corporation (KPTC) in 1988 because KPTC is not the registered owner of units and the 37.4 acres in dispute that were purportedly purchased.

In view of these anomalies, it is clearly evident that those responsible for directing and approving the use of public funds contrary to law should be held accountable and liable for the loss as required under Article 226(5) of the Constitution.

2.0 Examination of Contractor Supply and Delivery of Entry and Exit Stamps

Examination of Contract Number MIRP/IMM/16/2013/2014 reveals that the Ministry procured Entry and Exit stamps from a supplier purporting that they were security items, therefore, avoided open tendering method of procurement.

However, verification reveals that the procurement was processed by the Ministerial Tender Committee and not Special Security Tender Committee, an indication that stamps are not security items. In addition, there is no evidence that these stamps were included in the dual list of security items as required under section 133 of the Public Procurement and Disposal Act 2005.

Although the Ministry awarded the contract to a supplier and paid Kshs.46,750,000.00, audit has revealed the Ministry irregularly used restricted method to avoid fairness, equity, transparency, competition and cost effectiveness as required by Article 227 (1) of the constitution.

3.0 Examination of Contract Number APHQS/32/2011/2012 for the Procurement of additional Security Items

Examination of security contract Number APHQS/32/2011/2012 reveals that six (6) firms were invited to bid for the tender to supply security equipment complete with accessories, which was opened on 14 June 2012. However, only three (3) firms purportedly responded as follows: -

No.	Name	Quantity	Unit Price	Total (\$)	Total (Kshs)
1	China North Ind, NORINCO	2,000.00	705.35	1,410,700.00	126,821,930.00
2	Poly Technologies INC	2,000.00	723.00	1,446,000.00	129,995,400.00
3	Pakistan Ordinance Factories	2,000.00	800.00	1,600,000.00	143,840,000.00

A detailed examination of available records has revealed discrepancies as follows:-

- 3.1** The Ministry has not provided a dual list under which suppliers of security items are maintained as required under section 133 of the Public Procurement and Disposal Act, 2005, therefore, it is not known how bidders were identified.
- 3.2** Further, the validity of tender evaluation minutes cannot be confirmed as they were not signed by the Chairman and the Secretary.
- 3.3** In addition, the Ministry of Interior and Coordination of National Government did not undertake a market survey as required by section 8(3) (z) of the Public Procurement and Disposal Regulations, 2006 which states that a procuring entity shall carry out periodic market survey to inform the placing of orders or adjudication by the relevant award committee.
- 3.4** A review of the contract indicate that 30% of the contract, an equivalent of Kshs.37,425,149.70 was paid as advance to the supplier and the balance of Kshs.89,396,780.30 was supposed to be paid in two (2) tranches of 50% and 20%. On the contrary, the balance was paid at once through Letter of Credit processed by Voucher number 004766 on 3 December 2013.

It is therefore, not possible to confirm that the Ministry did not pay in excess of the prevailing market prices as required under section 10 (2) (e) of the Public Procurement and Disposal Regulations, 2006.

4.0 Procurement and Loss of Certificates at the Department of Immigration

4.1 Loss of Certificates of Registration as Citizens of Kenya

Examination of details extracted from Stores Ledger and Control Card, S3 No.899021 for Certificate of Registration as Citizens of Kenya has revealed that the Ministry procured 20,000 Certificates of Registration as Kenyan Citizens through Local Purchase Order (LPO) number 1944892 valued at Kshs.3,110,000.00 from a supplier while 2,000 certificates were procured from another supplier at cost of Kshs.480,000.00 through LPO number 1623546.

However, payment vouchers in respect of M/s Punchline Ltd have not been availed for audit review.

A physical verification conducted on 19 March 2014 revealed that only 2,500 certificates of registration as citizens of Kenya were in the store while the stores ledger and control Card (S3) No.899021 reflected a balance of 20,000 certificates resulting in a difference of 17,500 Certificates valued at Kshs.2,721,250.00 which have not been accounted for.

Further, the maximum revenue that could be earned from the sale of 17,500 certificates when accounted for in accordance with Part (b) of the Ninth schedule of the Kenya Citizenship and Immigration Regulations, 2012 at a unit cost of Kshs.200,000.00 is Kshs.3,500,000,000.00.

4.2 Loss of Certificates of Regaining Citizenship

Examination of details extracted from Stores Ledger and Control Card, S3 No.899038 for Certificate of Regaining Citizenship of Kenya has revealed that the Ministry procured 5,000 Certificates of Regaining Citizenship of Kenya through Local Purchase Order (LPO) number 1944892 valued at Kshs.777,500.00 from a supplier while 2,000 certificates were procured from another supplier through LPO number 1623547 at a cost of Kshs.480,000.00.

A physical verification conducted on 19 March 2014 revealed that only 3,000 certificates of regaining citizenship of Kenya were in the store while the stores ledger and control Card (S3) No.899038 reflected a balance of 6,500 certificates resulting in a difference of 3,500 Certificates. Indications are that the first supplier supplied 1,500 certificates instead of 5000 certificates resulting in a shortfall of 3,500 certificates valued at Kshs.544,250.00 which has not been accounted for.

Further, the maximum revenue that could be earned from the sale of 3,500 certificates when accounted in accordance with Part (b) of the Ninth schedule of the Kenya Citizenship and Immigration Regulation 2012 at a unit cost of Kshs.5,000.00 is Kshs.17,500,000.00.

4.3 Under Collection of Revenue

Examination of the Master register in respect of issue of citizenship certificates reveals cases where applicants did not pay the gazette fee or paid less than the required amount resulting in loss of Kshs.4,842,000.00.

In addition, examination of the master register reveals that it was not filled with complete information including miscellaneous receipt number, age and address, an omission which indicates that Kshs.2,053,000.00 was not receipted.

5.0 Mis-management of Cash Bails at Kenya Police Service Stations in Nairobi

5.1 Missing Cash Bail Books

Examination of Counter Receipt Book Register (CRBR) maintained at Kenya Police Service Headquarters indicates that cash bail books were distributed to various police divisions; however, a verification undertaken in sampled police

divisions in Nairobi reveals that one hundred and forty four (144) Cash Bail Books were missing at Lang'ata; Karen; Buru Buru; Athi River; Makadara; Traffic Headquarter and Nairobi Area Police Stations.

In this circumstance, therefore, One hundred and forty four (144) Cash Bail Books have not been accounted for. No explanation has been provided about the missing Cash Bail Books.

In addition, examination of cash bail records and returns maintained at Divisional Traffic Officer, Industrial Area revealed that 592 and 421 receipts were missing in cash bail return records during financial years 2013 / 2014 and 2014 / 2015 respectively.

In this circumstance, there are chances that 1013 cash bail receipts that are missing could have been used for unauthorized purposes.

5.2 Use of Counterfeit Cash Bail Books

Audit has revealed that two hundred and five (205) Cash Bail Books were in use at Nairobi Area Traffic; Industrial Area; Axle Load Enforcement Unit; Highway Patrol Unit; Road Safety Unit; Kiamumbi; Kasarani and Athi River Police Stations.

However, the source of these Cash Bail Books could not be ascertained, therefore, it is clearly evident that cash bail books are not only being mismanaged but are also being used for unauthorized purposes.

5.3 Lost Cash

Although, triplicate copies of Cash Bail Books totaling Kshs.3,804,500.00 were availed for audit review at Road Safety Unit; Highway Patrol Unit; Buru Buru; Industrial Area and Central Police Stations in Nairobi, the equivalent cash that supported these triplicate copies was not availed for a cash survey. In the circumstance, the existence of Kshs.3,804,500.00 could not be verified and confirmed.

5.4 Forfeitures

Although Court receipts showing forfeited cash bails amounting to Kshs.2,789,500.00 were made available in support of accused suspects that did not appear in courts, no evidence of arrest warrants issued by court was made available for audit verification. In the circumstance, the validity and accuracy of miscellaneous receipts purportedly issued by courts could not be confirmed.

5.5 Unaccounted Cash Bail Refunds

Examination of a sample of Cash Bail Books from various Police Stations in Nairobi show a total collection of Kshs.70,467,500.00, out of which Kshs.4,163,500.00 was purported to have been forfeited to courts and

Kshs.6,272,000.00 was surrendered to Nairobi County Police Headquarters, while the difference of Kshs.60,032,000.00 is purported to have been refunded to accused persons at Kasarani; Lang'ata; Athi River Weighbridge; Industrial Area; Nairobi Area Traffic and Central Police Stations.

However, an evaluation of the purported refunds shows that they were made at police stations contrary Section 9 (ii) and (x) of chapter 49 of the Kenya Police Service Standing Orders that require such refunds to be made after court proceedings.

Further, the purported refunds were not supported with any evidence of a signature of the witness, court proceedings, stamp and signature of Court Clerk. Instead, the signature of witnesses is those of Police officers making it difficult to confirm that refunds were made in respect of correct recipients.

In the circumstances, the existence and disposition of Kshs.60,032,000.00 could not be ascertained.

5.6 Loss of Unclaimed Cash Bail at Nairobi County Headquarters

Examination of records maintained at sampled Police Stations in and around Nairobi County reveals that unclaimed cash bails amounting to Kshs.23,304,000.00 was submitted to Commandant of Kenya Police, Nairobi County on various dates. However, miscellaneous receipts were not issued in support of the amount of money received and the same transactions were not recorded in a Cash book contrary to Section 8.9 of the Government Financial Regulations and Procedures.

In the circumstances, it was not possible to confirm the existence of Kshs.23,304,000.00.

Further, audit of records indicate that Kshs.14,405,000.00 collected for approval of Public Service Vehicle Licences have not been surrendered to the Ministry's Headquarter for onward transfer to the exchequer.

5.7 Absence of Deposit Account at Kenya Police Service Headquarters

Cash bail collected from various Police Stations in Nairobi and Athi River show that Kshs.10,361,500.00 was surrendered to Kenya Police Headquarters. However, examination of records at Kenya Police Headquarters reveals that no memorandum records/deposit register or deposit cash book and deposit account has been maintained to monitor receipts and payments contrary to Section 8.9.2 of the Government Financial Regulations and procedures.

In the absence of deposit Cash book and account, Kshs.10,361,500.00 surrendered to Kenya Police Service Headquarters could not be confirmed as it was used among recurrent funds and the same was not accounted for in the statement of assets and liabilities for the Ministry of Interior and Coordination of National Government.

5.8 Failure to Maintain Counterfoil Receipt Book Register and avail records

Audit inspection at Division Traffic Officer, Industrial Area Police Station, Buru Buru Police Station, Karen Traffic Police Office and Central Police Station revealed that Counterfoil Receipt Book Registers (FO13A) is not maintained contrary to Section 9(v) of chapter 49 of the Kenya Police Service Standing Orders.

In the circumstance, it is not possible to account for the police officer authorized to receive and use cash bail books; the dates of issue and completion of cash bail books; and the source and legality of cash bail books that are being used at these police stations.

In view of the total disregard of laid down government accounting controls as well as Kenya Police Service Standing Orders, it is not possible to confirm that Cash Bail Books which are accountable documents are being used for official and intended purposes.

6.0 Loss of Revenue for Alcoholic Drinks Control Fund at various Districts

A review of the report on the management of Alcoholic Drinks Control Fund commissioned by the National Treasury reveals that the fund lost Kshs.47,865,694.00 through undercharging and under banking by various Deputy County Commissioners as follows: -

Lost cash	Amount (Kshs)
Under banking/undercharging	17,806,074.00
Missing banking slips	<u>30,059,620.00</u>
Total	<u>47,865,694.00</u>

Although this matter has previously been reported during audit of NACADA for the financial year 2012/2013, no effort has been made to recover the loss through surcharging relevant Deputy County Commissioners and their responsible staff, who are employees of the Ministry of Interior and Coordination of National Government.

In addition, seven hundred and ninety seven (797) licences were lost or plucked off from books and have not been accounted for as follows: -

Number of Licences	Details
257	Plucked licences as reported by NACADA.
240	Original copies plucked out while duplicate and triplicate copies were blank as detected during audit field visit.
300	Six (6) books of 50 licences each were lost at Kakamega Central, Pokot North, Migori, Likoni, Wajir East and Nyeri South Districts.

7.0 Proposed Construction of a Warehouse at Administration Police Training College – Embakasi (Tender No. NBI-D01/04/2011-2012)

Examination of contract records revealed that a contract for the proposed construction of warehouse at the Administration Police Training College – Embakasi, was awarded, through restricted tendering method, to a construction firm at a sum of Kshs.39,880,000.00 and the agreement was signed on 9 August 2012. However, an approved programme of work required under Section 13 of the conditions to the contract was not availed for audit verification.

Although, the contract period is recorded as twenty four (24) weeks and the final completion date stated as 18 September 2013, the contract has not been completed as at 26 November 2014 when audit inspection was undertaken. No evidence was availed to show that liquidated damages were recovered from the contractor as required under Section 27 of the conditions of contract.

In addition, the Contractor has been paid Kshs.22,504,000.00 or 56% of the contract sum, while an audit inspection undertaken on 26 November 2014 shows that the contract stalled without any record of site meetings and progress reports. The Ministry has not undertaken necessary steps stipulated in the contract to enhance progress, yet the objective upon which the store was being constructed has not been achieved as foodstuff among other goods are being covered in the open fields.

8.0 Accuracy of the Financial Statements

8.1 Accuracy of the Statement of Receipts and Payments

The statement of receipts and payments for Vote 102 for the year ended 30 June 2014 reflects actual expenditure of Kshs.24,164,448,000.00 in respect of use of goods and services, while the trial balance shows an expenditure of Kshs.24,103,485,947.15 against the same item. The difference of Kshs.60,962,052.85 between the two sets of records has not been reconciled or explained.

8.2 Accuracy of the Statement of Assets

- (i) The statement of assets reflects financial assets totalling Kshs.2,640,455,000.00 represented by fund balance brought forward of Kshs.5,291,248,000.00, surplus for the year of Kshs.2,020,857,000.00 and prior year adjustments of Kshs.(4,671,650,000.00).

However, the prior year adjustments of Kshs.(4,671,650,000.00) relating to balances held in the former Office of the Vice President and Ministry of Home Affairs, Ministry of State for Immigration and Registration of Persons and the Ministry of State for Provincial Administration and Internal Security, have not been analyzed.

- (ii) The total financial assets of Kshs.2,640,455,000.00 consists of cash and cash equivalents made up of bank balances, cash balances, cash equivalents and outstanding imprests. No reason has been provided for omission of the following debit balances reflected in the trial balance.

Account	Description	Balance (Kshs.)
7320100	Salary deductions	2,256,088,801.76
6730101	Advances to overseas organizations	300,000,000.00
6780101	General suspense	1,505,028,742.10

- (iii) The statement of assets reflect a balance of Kshs.1,749,984,000.00 against cash equivalents, consisting of district unaccounted for AIEs/District suspense of Kshs.1,585,451,431.50 and salary advances of Kshs.226,000.00.

However, the trial balance reflects a balance of Kshs.4,406,590,864.80 against District suspense leading to a difference of Kshs.2,821,139,433.30 which has not been explained.

8.3 Accuracy of the Statement of Pending Bills

Annexes 1, 2 and 3 to the reports and financial statements show pending bills totalling Kshs.2,641,689,049.85 while records and documents made available in various departments show bills totalling Kshs.4,339,571,558.50. The accuracy and validity of the bills totalling Kshs.2,641,689,049.85 disclosed in the financial statements could not be confirmed.

8.4 Acquisition of Assets

Examination of the Fixed Assets Register availed for audit show the Ministry acquired fixed assets totalling Kshs.52,900,178.00. However, the Ministry has disclosed in the financial statements for the year ended 30 June 2014 a balance of Kshs.11,661,295,000.00 resulting in unexplained difference of Kshs.11,608,394,822.00. In the absence of updated Fixed Assets Register, it is not possible to confirm the accuracy of Kshs.11,608,394,822.00 disclosed in the financial statements.

9.0 Irregular Purchase of Residential Houses and Commercial Units

In my report for 2012 / 2013, attention was drawn to the irregular purchase of 368 residential units for Kenya and Administration Police and a commercial unit at a combined total cost of Kshs.2,357,300,000.00.

However, a review of this matter on 29 September 2014 indicates that title deeds have not been issued to the Government despite the fact that full amount of contract sum has been paid.

10.0 Construction of Lokitaung-Kachoda –Kibish Road at Turkana North District

Examination of payment vouchers indicate that a construction firm was paid Kshs.2,677,952.00 through Payment Voucher No.348 and Cheque numbers 0067 and 0068 at Turkana North District in respect of Lokitaung-Kachoda - Kibish Road.

However, no records were availed to show how works were procured, scope of works determined together with relevant Bills of Quantity and Certification of completed works without involvement of technically qualified field engineers.

In addition, there is no evidence that retention money and withholding tax were recovered from the contractor as required by the conditions of the Contract and Income Tax Act respectively.

Consequently, it is not possible to confirm that value for money was obtained in the expenditure amounting to Kshs.2,677,952.00 purportedly incurred on the Road.

11.0 Rehabilitation of Kishaunet Airstrip at West Pokot District

Examination of Tender No.WP/DC/037/2013/14 for rehabilitation of Kishaunet Airstrip revealed that the contract was awarded to a contractor at a tender sum of Kshs.2,903,921.00 on 12 June 2014 by Kapenguria Sub County Tender Committee.

However, audit has revealed that the contract was awarded based on the financial evaluation without consideration of technical evaluation contrary to section 16(1) of the Public Procurement and Disposal Regulations, 2006.

A review of payment records further revealed that, the contractor was paid the full amount of the contract sum of Kshs.2,903,921.00 on 26 June 2014 which includes 3% withholding tax of Kshs.87,117.60 and 10% retention money of Kshs.290,392.10 without any evidence that contracted works had been undertaken. No reasons have been given for these anomalies.

12.0 Stalled Project at Laisamis Police Station

Examination of contract records reveals that a local company was awarded a contract to construct Laisamis Police Office Block and a staff apartment for a total sum cost of Kshs.105,365,422.00 on May 2012. The contract duration was indicated as 78 weeks from the date of the contract agreement.

However, an audit inspection undertaken on 14 December 2014 revealed that the project had stalled and the contract period had elapsed by 120 weeks, a situation that the Officer in Charge of the Police Station attributes to stoppage of works due to the death of the contractor in road accident on 26 September 2012.

However, in unexplained circumstances, the contract which had stalled due to the death of the proprietor, was later paid Kshs.15,821,178.30 or 14.46% of the contract sum without authorization of accounting officer as required by Section 68(1) of the Public Finance Management Act, 2012 as follows:-

Date	Payment Voucher No.	Certificate Number	Amount (Kshs)
12.2.2014	Not indicated	1 (Sub-Contract)	468,087.00
6.2.2014		1 (Builders' Work)	4,869,134.80

14.2.2014	555	1 (Sub-Contract)	444,625.70
6.2.2014	None	2	5,412,188.80
14.2.2014	557	3	<u>4,087,142.00</u>
	Total		<u>15,821,178.30</u>

In the circumstances, it is clearly evident that the Ministry has not acted to avoid risks of unauthorized payments through claims and irregular approvals.

13.0 Construction of Administration Block at Sigomere Police Station, Siaya County

Examination of contract records has revealed that the contract for construction of Administration Block, Installation of PABX and Generator at Sigomere Police Station in Siaya County was awarded to a contractor on 2 May 2012 at a contract sum of Kshs.62,199,522.00 for a contract period of 52 weeks.

An audit inspection undertaken in November 2014 revealed the following anomalies: -

- (i) Although the contract period was fifty two (52) weeks, more than one hundred and thirty (130) weeks has elapsed without completion of the contract as the contract has stalled.
- (ii) Further, the management of the project which has not been holding site meetings has not documented progress in reports and has not commenced recovery of liquidated damages from the contractor contrary to clause 27 of the conditions of the contract.
- (iii) Further to the above, the management of the project was weak as it was being supervised by an artisan who doubled as District Works Officer, Ugenya District instead of technically qualified officers of the ministry attached to Siaya County Works Office which includes an Architect and a Quantity Surveyor.

In addition, the Ministry claims that the supervision of the project was later changed from Siaya to Kisumu County without considering that projects are conveniently supervised by a team of technocrats based in the county where the project is located.

- (iv) In addition, a generator valued and paid at Kshs.3,775,384.00 through Payment Voucher Number 452 dated 20 June 2014 has not been delivered to site.
- (v) Again, PABX machine valued and paid at Kshs.1,500,000.00 through PV No.538 dated 23 June 2014 has not been installed and commissioned.
- (vi) There is clear evidence of a variation of the contract sum without authorization of the accounting officer; however, a copy of the same has not been availed for audit review.

In these circumstances, it is not possible to confirm authorization and value for money in an expenditure totalling Kshs.42,158,094.00 or 68% of the contract sum so far incurred on the project as required by Section 68(1) of the Public Finance Management Act (2012).

14.0 Irregular Payments by County Police Commander, Marsabit.

Examination of Payment Vouchers revealed that Kshs.4,270,200.00 was irregularly paid as allowances to officers purportedly involved in security Operations as follows:-

PV No.	Amount (Kshs)
1470	460,000.00
1360	1,035,000.00
1382	305,200.00
1361	2,075,000.00
1359	<u>395,000.00</u>
Total	<u>4,270,000.00</u>

Further, examination of schedules attached to payment vouchers appear to indicate that signatures appended against various police officers who are purported to have received allowances are similar; therefore, the authenticity and validity of these payments could not be confirmed.

In addition, the purported security operations have not been supported with work tickets of vehicles and fuel consumed.

15.0. Over Expenditure on Travel and Accommodation by District Criminal Investigation Officer (DCIO), Nyakach District

An examination of payment vouchers made in respect of four (4) AIEs totalling Kshs.144,000.00 for an item of travel and accommodation that was issued to DCIO Nyakach revealed that the actual expenditure against the item was Kshs.819,000.00 resulting in over expenditure of Kshs.675,000.00. Audit further revealed that the over expenditure was irregularly charged to funds for research for which no explanation has been given how the research was eventually done.

16.0 Unaccounted Fuel

Examination of records maintained at the various counties and sub-counties revealed that payments amounting to Kshs.1,895,923.00 were made to various suppliers for purchase of fuel during the financial year 2013/ 2014 as shown below:-

District/Sub-County	Amount (Kshs)
Mwala DCIO	350,000.00
Mathioya OCPD	1,139,000.00
Nyahururu DAPC	<u>406,923.00</u>
Total	<u>1,895,923.00</u>

However, work tickets, fuel registers and detailed orders in support of Kshs.3,404,520.00 were not made available for audit review to show how the fuel was drawn and utilized. Consequently, the propriety of the expenditure of Kshs.3,404,520.00 could not be ascertained.

17.0 Irregular Purchases through cash

17.1 Cash Purchases at Sub County Offices

Examination of records at various Districts and Sub County offices revealed that expenditure totalling Kshs.2,361,862.00 was incurred on cash purchase of goods and services in excess of authorized ceiling as detailed below: -

District / Sub County	Amount (Kshs.)
Kisii Central Sub County Commissioner	845,852.00
Kisii Central Commander of Police	726,310.00
Kisii County Police Commander	<u>789,700.00</u>
TOTAL	<u>2,361,862.00</u>

17.2 Irregular Procurement of Spare Parts through cash by Deputy County Commissioner, Sololo District

Examination of records show that assorted spare parts valued at Kshs.563,200.00 were purchased through cash by Deputy County Commissioner, Sololo District.

Further, physical verification on 5 December 2014 indicated that spare parts were not taken on charge, counter receipts and issue voucher S11 were not maintained and vehicles that these spare parts were intended for, were still unserviceable. It is therefore not possible to ascertain the propriety of Kshs.563,200.00 incurred in purchase of spare parts.

In addition, audit revealed that an officer, was irregularly issued with imprests amounting to Kshs.100,000.00 through imprest warrant No.1050674 dated 16 May 2014 to purchase spare parts, which is above the ceiling for cash purchases, instead of competitive bidding required by the Public Procurement and Disposal Act, 2005.

17.3 Irregular Purchase of Spare Parts through Cash Imprest by County Police Commander, Kisumu

Examination of records reveal that the County Police Commander incurred a cash expenditure totalling Kshs.799,700.00 on purchase of spare parts for a Marine boat. However, audit verification confirmed that the marine boat is unserviceable; therefore, the value for money on Kshs.799,700.00 could not be confirmed.

17.4 Cash Purchases at Government Prisons

Examination of records at various prisons revealed that expenditure totalling Kshs.4,194,270.00 was incurred on cash purchases of food, drugs and firewood among others in excess of authorized ceilings without clear policy guideline as follows: -

Prison	Amount (Kshs.)
Kisii Main Prison	791,250.00
Kisii Women Prison	381,000.00
Nanyuki Prison	988,310.00
Machakos Prison	<u>2,033,710.00</u>
	<u>4,194,270.00</u>

18.0 Biogas Project at Kenya Prisons Service

Examination of records maintained at the Kenya Prisons Services indicates that biogas projects were initiated in fourteen (14) prisons across the country at an estimated cost of Kshs.122,129,538.00 out of which an expenditure of Kshs.95,758,296 has so far been incurred.

Audit verification in sampled prisons revealed various anomalies as follows:-

- (i) Out of the fourteen (14) Biogas projects, only four projects are partially operational at Embu Main, Embu Women, Kisumu Main and Kitui Main Prisons while the rest are either incomplete or not operational.
- (ii) Evidence made available for audit indicates that the biogas plant at Bungoma Prison was allocated Ksh.4,533,923.00 out of which Kshs.3,928,551 or 87% of the entire allocation has so far been spent by the prison department while only 10% of works has been completed. It is therefore clearly evident that the biogas project is not only being mismanaged but the overall objective is not attainable.
- (iii) The Ministry did not undertake a feasibility study to determine the viability, cost and sustainability of the biogas plants before implementation of the project, an omission that could be contributing to failure of a noble project.
- (iv) An audit inspection undertaken at Nairobi Remand and Allocation on 17 March 2015 revealed that the biogas plant is not operational yet the contractor who has since abandoned the site has been fully paid Kshs.7,500,724.00.
- (v) Although the management indicated that it has formed a task force that was supposed to evaluate and submit status report on the bio gas plants, the same has not been availed for audit review.
- (vi) A sum totalling Kshs.46,481,255.00 or 93% of the contract sum has so far been paid for four (4) Biogas plants contracted to private companies. However, none is working as follows: -

Prison	Contractor	Contract Sum (Kshs.)	Amount Paid (Kshs)
Nairobi Remand and allocation	Floliz Contractor Ltd	7,500,724.00	7,500,724.00
Shimo La Tewa Main	Gactor Enterprises Ltd	11,528,602.00	11,528,602.00
Kibos Main	Siluma Enterprises	11,900,000.00	8,150,000.00
Kamiti Main	Great Grace Agencies	<u>19,301,929.00</u>	<u>19,301,929.00</u>
Totals		<u>50,231,255.00</u>	<u>46,481,255.00</u>

Under the circumstances, it is not possible to confirm that Kshs.95,758,296.00 so far spent on all the fourteen (14) biogas plants was lawful and effective as required by Article 229(6) of the Constitution of Kenya, 2010.

19.0 Overpricing of Stores Resulting in Loss of Kshs.62,512,859.00

During the year under review, the Kenya Prisons Service procured goods from suppliers at prices stipulated in the tender but a market survey done and a comparison with known market prices shows that the quoted prices were far much higher and above the prevailing market prices resulting in loss of Kshs.62,512,859.00 contrary to Section 30 (3) of the Public Procurement and Disposal Act 2005, and Section 8(3) (z) of Public Procurement and Disposal Regulations, 2006 which states that a procuring entity shall carry out periodic market survey to inform the placing of orders or adjudication by the relevant award Committee and Section 10(2) (e) of Public Procurement and Disposal Regulations, 2006 which requires that a procuring entity should not pay in excess of the prevailing market price.

20.0 Pending Bills at Government Prisons

Records maintained at various GK Prisons indicate that bills totalling Kshs.264,841,063.30 were incurred in various Prisons during the financial year 2013/2014 without authorization of accounting officer as required by Section 68(1) and (2) of the Public Finance Management Act 2012.

In addition, the Ministry was allocated Kshs.680,000,000.00 by National Treasury to clear pending bills, however, field prison officers have not submitted these bills to the Ministry's headquarter for verification and validation by auditors before payments are made.

This omission has contributed to further accumulation of pending bills and casts doubt on the validity and legality of these pending bills at Kenya Prisons.

21.0 Unaccounted Expenditure at Moyale Main Prison

Although payments amounting to Kshs.2,166,750.00 were made in respect of food and ration, an audit verification revealed that food stuff delivered were not recorded in Prison Book (PB) 7 and there was no evidence of authorization by the accounting officer and that the expenditure was lawful as required by Section 68(1) of the Public Finance Management Act (2012). It

was, therefore, not possible to confirm that the expenditure was lawful as required under the Act.

22.0 Construction of Staff Houses at Kitui Main Prison

An examination of AIE No.A779473 and related records indicate that Kshs.2,000,000.00 was incurred in construction of staff houses which were completed without approved plan and Bills of Quantities. Under this circumstance, it is not possible to evaluate and confirm that the value for money was obtained in an expenditure totalling Kshs.2,000,000.00.

23.0 Irregular Procurement of Goods and Services at Government Prisons

Examination of records at various prisons revealed that expenditure totalling Kshs.65,028,089.00 was incurred on procurement of goods and services without authority of the Accounting Officer as required by Section 68(1) of the Public management Act (2012) as follows:-

Prison	Amount (Kshs.)
Kibos Main Prison	48,747,721.00
Rumuruti Prison	6,171,500.00
Nanyuki Prison	<u>10,108,868.00</u>
	<u>65,028,089.00</u>

Further, examination of records at Kibos main prison revealed that the irregularly procured goods and services in respect to food and firewood were purchased from non-qualified suppliers and some had no supporting documents as detailed below:-

Description	Amount (Kshs)
Purchase from Non-prequalified suppliers	26,407,601.00
Purchase without LPOs	<u>22,340,120.00</u>
Total	<u>48,747,721.00</u>

In this circumstance, it is not possible to confirm that these payments were lawful and effective as required by Article 229 (6) of the Constitution of Kenya, 2010.

24.0 Uncollected Revenue of Kshs.2,701,440.00 at Mwea Prison

Revenue amounting to Kshs.2,701,440.00 had not been collected as at 30 June 2014. The revenue was earned by the Prison from the sale on credit of various farm produce to institutions and individuals. Although, the credit sales date back to 1995, no evidence was availed to indicate any efforts made to collect the revenue.

Conclusion

In view of the significance of audit observations summarized above, it is not possible for me to confirm that Revenue amounting to Kshs.3,524,395,000.00 was accounted for.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraphs, the procurement of security items and accountability of revenue at the Ministry of Interior and Coordination of National Government for the year ended 30 June 2014 does not comply with the Public Procurement and Disposal Act, 2005; Public Finance Management Act, 2012 and the Constitution of Kenya, 2010.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 May 2015



**MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL
GOVERNMENT**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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

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ABBREVIATIONS

NHC	-	National Housing Corporation
COK	-	Constitution of Kenya
KPS	-	Kenya Police Service
APS	-	Administration Police Service
CID	-	Criminal Investigation Department
KESAL	-	Kenya School of Adventure and Leadership
GSU	-	General Service Unit
ID	-	Identification Card
SALW	-	Small Arms and Light Weapons
UNDP	-	United Nations Development Program
IG	-	Inspector General
A.I.A	-	Appropriation In Aid
GAV	-	General Account of Vote
IPSAS	-	International Public Sector Accounting Standards
CBK	-	Central Bank of Kenya
PMG	-	Paymaster General

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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I. KEY MINISTRY'S INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Interior and Coordination of National Government is a new Ministry created through the executive order No. 2/2013. The Ministry has two state departments; State department of Interior and State department of Coordination, with several Directorates and SAGAs under them. Its mandate include; National government coordination at counties; Internal state functions; National Cohesion and Reconciliation Management; Government printer; Disasters and Emergency Response coordination; National Disaster and Operation Centre; Policy on training of security Personnel; Citizenship and Immigration policy and service; Border control Point Management; Registration of Persons Services; Registration of Births and Deaths Services; Management of Refugee policy; Internal security Affairs; Drug and Narcotic Substance Control; Security of Airstrips and Roads; Small arms and Light Weapons Management; Kenya Prisons Service; Criminal investigation departments; Civilian Oversight over police; Management of correctional services (Supervision, reintegration and rehabilitation of offenders); and Control and regulation of the Gaming industry.

Principal Activities

The principal activity/mission of the Ministry is 'to promote the provision of security and safety, maintain a comprehensive national population database, enhance nationhood, facilitate administration of justice, provide correctional services and coordinate national government functions for socio-economic and political development in Kenya.'

(b) Key Management

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

- **Cabinet Secretary**
Joseph Ole Lenku
- **Principal Secretary Interior**
Amb. Dr Monica K. Juma, MBS
- **Principal Secretary Coordination of National Government**
Josephtha Oyiela Mukobe, (Ms)
- **Inspector General of Police**
David Kimaiyo, DSM, CBS
- **Director, Immigration**
Major Gen (Rtd) Dr Gordon O, Kihalangwa, CBS
- **Secretary, Internal Security**
J. W Irungu, EBS

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- **Secretary, National Administration**
Victor G. Okioma, EBS
- **Senior Chief Finance Officer**
Bernard Masiga
- **Assistant Accountant General**
Phillip M Gathuya

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

Designation	Name
Principal Secretary, Interior	Elijah Mutea Iringo, CBS
Principal Secretary Coordination	Josephtha Oyiela Mukobe, (Ms)
Senior Chief Finance Officer	Bernard Masiga
Senior Assistant Accountant General	J. M Muthusi

(d) Fiduciary Oversight Arrangements

During the Financial Year 2013/14, the Ministry's Fiduciary Oversight Arrangements were with the following committees

- Ministerial Budget Committee
- Ministerial Audit Committee
- Ministerial Human Resource Management Advisory Committee
- Ministerial Tender Committee
- Ministerial Training Committee

(e) Ministry Headquarters

P.O. Box 30510-00100
Harambee House
Harambee Avenue
Nairobi, KENYA

(f) Ministry's Contacts

Telephone: (254) 020-2227411
E-mail: ps.interior@kenya.go.ke
Website: www. Interior-coordination.go.ke

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(g) Ministry's 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

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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II. FOREWORD

The Ministry's budget intervention during the period was premised on provision of security to individuals in Kenya and their property as espoused in the Constitution of Kenya (COK) 2010 and Vision 2030 for Socio-Economic transformation.

The Ministry has five (5) key programmes namely: Policing Services, National Government Administration and Field services', Government printing services, Correctional Services, and Population Management Services. Specifically, the Ministry provided services as per the objectives namely:

- To improve security and policing services;
- To ensure a society free from alcohol, drug and substance abuse;
- To improve registration of persons and issuance of secure travel and identification documents;
- To enhance capacity to mitigate against conflicts and disasters;
- To efficiently facilitate access to justice;
- To promote responsible gaming industry;
- To promote effective containment and correctional services;
- To coordinate provision of responsive, effective and efficient services to the public ; and
- To enhance the implementation of development projects.

Summary of the budget performance

Classification	Budget Kshs (Millions)	Actual Kshs (Millions)	Budget Utilization (%)
Compensation of Employees	65,128	65,086	99.90
Use of goods and Services	25,626	24,164	94.30
Transfer to Other Govt Units	779	723	92.77
Other Grants and transfers	145	133	92.14
Social security Benefits	17	7	39.85
Acquisition of Assets	12,514	11,661	93.18

It is evident from the above figures that the Ministry's budget performance was impressive save for the Social Security Benefits which had a below 50% utilization.

Over the period, the following were the major achievements by the Ministry;

- 2,000 housing units under construction throughout the country for KPS & 2,298 housing units for APS;
- 44 complete housing units acquired through National Treasury & NHC;
- 7,000 new Police Officers recruited, trained and deployed;
- 12 Administration blocks under construction across the Country
- 1,000 vehicles leased, 535 vehicles and 200 motorbikes purchased&450 vehicles leased,59 vehicles and 1 chopper purchased;
- 36,600 police officers kitted;

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- IG's Office operationalised;
- 12 patrol bases established by APS & 600 Officers deployed there;
- 48 surveillance equipment Acquired and installed in strategic positions;
- CID Headquarters refurbished;
- Forensic laboratory 15% Percentage Complete;
- 212,254 criminal cases investigated to completion;
- Issued 580,000 Certificate of good conduct (Police clearance);
- 260 No. residential houses repainted at GSU Headquarters;
- 107 security roads constructed;
- 78 Security Airstrips Rehabilitated;
- 43 Administrative units operationalised.
- Trained 6032 officers on various Professional courses;
- 1,638 officers Trained on Leadership at KESAL;
- Collected 5,700 illicit firearms and 150 assorted ammunition;
- Alcoholic drug control Act, 2010 implemented;
- 2 treatment and rehabilitation facilities supported;
- 38 million government documents printed;
- 1,675,812 birth certificates and 98,288 death certificates issued;
- 1,518,645 ID card applications processed and issued;
- 95,692 passports issued;
- 160,000 temporary passes issued;
- 11,151 Visas issued;
- 61,720 aliens registered;
- 22,940 Work Permits issued;
- 610,044 refugees Registered; and 10,097 refugees relocated from Nairobi, Mombasa and Nakuru to Daadab and Kakuma Refugee camps.

Emerging Issues

The emerging issues relating to the Ministry include:

- Youth radicalization in Nairobi & Mombasa;
- Terrorism threats and attacks in the country;
- Re-emergence of criminal gangs especially in Nairobi and other major towns;
- Heightened Inter clan clashes;
- High prevalence of illicit brews and drugs in the country; and
- Proliferation of Small Arms and Light Weapons (SALW).

Challenges

The Ministry was faced with various challenges and constraints which greatly hampered its operation resulting to inadequate delivery of services.

Implementation challenges and constraints

- Inadequate budgetary allocation to the state department
- Inadequate housing particularly for the disciplined forces
- Delayed and inadequate exchequer releases to fund core development and operational activities which led to Pending Bills.

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Recommendations and Way forward

There is need to critically address the issue of pending bills since they continue to rise at unprecedented rate and have a negative effect on the implementation of the current budget. Specifically the following interventions will be implemented:-

- Enhance the capacity of both human and material resources of our security agencies;
- Allocate more adequate funds for programmes;
- Treasury should timely issue exchequer to duly cater for all bills submitted for payment.

Sign

Joseph Ole Lenku

Cabinet Secretary

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III. STATEMENT OF MINISTRY 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 Ministry shall prepare financial statements in respect of that Ministry. 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 Interior and Coordination of National Government is responsible for the preparation and presentation of the Ministry of Interior and Coordination of National Government's financial statements, which give a true and fair view of the state of affairs of the Ministry of Interior and Coordination of National Government for and as at the end of the financial year (period) ended on June 30, 2014. 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 of Interior and Coordination of National Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

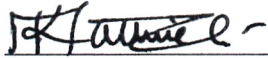
The Accounting Officer in charge of the Ministry of Interior and Coordination of National Government accepts responsibility for the Ministry of Interior and Coordination of National Government financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Ministry of Interior and Coordination of National Government financial statements give a true and fair view of the state of Ministry of Interior and Coordination of National Government's transactions during the financial year ended June 30, 2014, and of the Ministry of Interior and Coordination of National Government's financial position as at that date. The Accounting Officer in charge of the Ministry of Interior and Coordination of National Government further confirms the completeness of the accounting records maintained for the Ministry of Interior and Coordination of National Government, which have been relied upon in the preparation of the Ministry of Interior and Coordination of National Government's financial statements as well as the adequacy of the systems of internal financial control.

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

 **MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT**
Reports and Financial Statements
For the year ended June 30, 2014 (KShs 000')

Approval of the financial statements

The Ministry of Interior and Coordination of National Government financial statements were approved and signed by the Accounting Officer on September 30, 2014.



Amb Dr Monica K. Juma

Principal Secretary Assistant



Phillip M Gathuya

Accountant General

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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For the year ended June 30, 2014 (KShs 000')

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT

We have audited the accompanying (consolidated) financial statements of Ministry of Interior and Coordination of National Government for the year ended June 30, 2014, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit 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 auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Ministry'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 management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Ministry as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

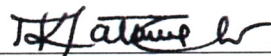
Date

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs 000	2012-2013 Kshs 000
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	65,994	106,428
Transfers from National Treasury	2	103,298,834	95,937,450
Transfers from Counties	3	83,885	-
Domestic currency and domestic deposits	4	86,515	(596,011)
Other Receipts	5	<u>344,861</u>	<u>660,122</u>
TOTAL REVENUES		<u>103,880,089</u>	<u>96,107,989</u>
PAYMENTS			
Compensation of Employees	6	65,085,562	56,627,557
Use of goods and services	7	24,164,448	26,958,785
Transfers to Counties	7	83,885	-
Transfers to Other Government Units	8	723,346	769,958
Other grants and transfers	9	133,399	50,592
Social Security Benefits	10	7,032	11,505
Acquisition of Assets	11	11,661,295	10,056,036
Finance Costs, including Loan Interest	12	265	24,342
Other Payments	13	<u>-</u>	<u>766,550</u>
TOTAL PAYMENTS		<u>101,859,232</u>	<u>95,265,325</u>
SURPLUS/DEFICIT		<u>2,020,857</u>	<u>842,664</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry's financial statements were approved on September 30, 2014 and signed by:


 Amb Dr Monica K. Juma

Principal Secretary


 Phillip M Gathuya

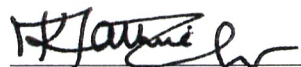
Assistant Accountant General

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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VI. STATEMENT OF ASSETS

	Note	2013-2014 KShs '000	2012-2013 KShs '000
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	14	744,364	576,948
Cash Balances	14.1	16,318	19,885
Cash Equivalents	14.2	1,749,984	4,673,036
Outstanding Imprests	14.3	<u>129,789</u>	<u>21,379</u>
 TOTAL FINANCIAL ASSETS		 <u>2,640,455</u>	 <u>5,291,248</u>
 REPRESENTED BY			
Fund balance b/fwd	15	5,291,248	7,583,669
Surplus for the year		2,020,857	842,664
Prior year adjustments	16	<u>(4,671,650)</u>	<u>(3,135,085)</u>
 NET FINANCIAL POSITION		 <u>2,640,455</u>	 <u>5,291,248</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry's financial statements were approved on September 30, 2014 and signed by:



Amb Dr Monica K. Juma

Principal Secretary



Phillip M Gathuya

Assistant Accountant General

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT

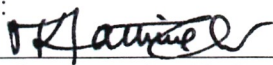
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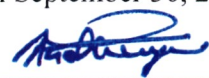
For the year ended June 30, 2014 (KShs 000')

VII. STATEMENT OF CASHFLOW

	Note	2013 - 2014 KShs 000	2012 - 2013 KShs 000
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants		65,994	106,428
Transfers from National Treasury		103,298,834	95,937,450
Transfers from Counties		83,885	-
Domestic currency and domestic deposits		86,515	(596,011)
Other Revenues		344,861	660,122
Payments for operating expenses			
Compensation of Employees		(65,085,562)	(56,627,557)
Use of goods and services		(24,164,448)	(26,958,785)
Transfers to Other Government Units		(807,231)	(769,958)
Other grants and transfers		(133,399)	(50,592)
Social Security Benefits		(7,032)	(11,505)
Finance Costs, including Loan Interest		(265)	(24,342)
Other Expenses		-	(766,550)
Net cash flow from operating activities		<u>13,723,621</u>	<u>10,898,700</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets		<u>(11,661,295)</u>	<u>(10,056,036)</u>
Net cash flows from Investing Activities		<u>(11,702,764)</u>	<u>(10,056,036)</u>
CASHFLOW FROM BORROWING ACTIVITIES			
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year		5,291,248	7,583,669
Prior period event		<u>(4,671,650)</u>	<u>(3,135,085)</u>
Cash and cash equivalent as at 30th June 2014		<u>2,640,455</u>	<u>5,291,248</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry's financial statements were approved on September 30, 2014 and signed by:


 Amb Dr Monica K. Juma
 Principal Secretary


 Phillip M Gathuya
 Assistant Accountant General


**Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)**

II. 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 Utilisation Difference Final Budget f=d/c %
Proceeds from Domestic and Foreign Grants	151,000	85,000	66,000	65,994	(5)	100.00%
Exchequer releases	96,697,388	7,081,552	103,778,940	103,298,834	480,106	99.54%
Transfer from Counties	-	-	-	83,885	(83,885)	
Domestic currency and domestic deposits	-	-	-	86,515	(86,515)	100.00%
Other Revenues	364,000	2,021	366,021	344,861	21,160	
	97,212,388	6,998,573	104,210,961	103,880,089	414,746	99.59%
Compensation of Employees	59,989,702	5,138,220	65,127,922	65,085,562	42,361	99.94%
Use of goods and services	23,046,596	2,579,846	25,626,442	24,164,448	1,503,463	94.13%
Transfers to Other Government Units	779,725	(450)	779,725	723,346	56,379	86.37%
Transfer to Counties	-	-	-	83,885	(83,885)	
Other grants and transfers	197,237	(52,015)	144,772	133,399	11,373	92.14%
Social Security Benefits	19,007	(1,362)	17,645	7,032	10,613	39.85%
Finance Costs, including Loan Interest	-	-	-	265	(265)	100.00%
Acquisition of Assets	13,180,121	(665,666)	12,514,455	11,661,295	811,691	97.29%
	97,212,388	6,998,573	104,210,961	101,859,232	(2,435,614)	97.66%

Note: Social Security Benefits - The under expenditure of **Kshs. 10,612,789.00** was because some of the cases had not been finalised as at 30th June 2014.

The Ministry financial statements were approved on September 30, 2014 and signed by:


Amb. Dr Monica K. Juma
Principal Secretary



Phillip M Gathuya
Assistant Accountant General

Reports and Financial Statements

For the year ended June 30, 2014 (KShs 000')

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% Utilisation Difference to Final Budget f=d/c %
Receipts						
Exchequer releases	89,187,143	8,242,371	97,429,514	97,221,115	208,398	100%
Transfer from Counties	-	-	-	83,885	(83,885)	
Other Revenues	<u>364,000</u>	<u>2,021</u>	<u>366,021</u>	<u>344,861</u>	<u>21,160</u>	94%
	<u>89,551,143</u>	<u>8,244,392</u>	<u>97,795,535</u>	<u>97,649,861</u>	<u>229,558</u>	100%
Payments						
Compensation of Employees	59,788,702	5,222,945	65,011,647	64,980,123	31,524	100%
Use of goods and services Transfers to Other Government Units	21,563,926	2,927,611	24,491,537	23,054,367	1,478,904	94%
Transfer to Counties	779,725	-	779,725	723,346	56,379	93%
Other grants and transfers	-	-	-	83,885	(83,885)	
Social Security Benefits Finance Costs, including Loan Interest	58,207	(450)	57,757	49,535	8,222	86%
Acquisition of Assets	19,007	(1,362)	17,645	7,032	10,613	40%
	<u>7,341,576</u>	<u>95,647</u>	<u>7,437,223</u>	<u>6,957,157</u>	<u>(265)</u>	100%
	<u>89,551,143</u>	<u>8,244,392</u>	<u>97,795,534</u>	<u>95,855,445</u>	<u>2,023,974</u>	98%

Note: Social Security Benefits - The under expenditure of Kshs. 10,612,789.00 was because some of the cases had not been finalised as at 30th June 2014.

The Ministry financial statements were approved on September 30, 2014 and signed by:


Amb. Dr Monica K. Juma
Principal Secretary



Phillip M Gathuya
Assistant Accountant General

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT


Reports and Financial Statements


For the year ended June 30, 2014 (KShs 000')

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual or Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
Exchequer releases	7,510,246	(1,160,819)	6,349,427	6,077,719	271,708	95%
Proceeds from Domestic and Foreign Grants	<u>151,000</u>	<u>(85,000)</u>	<u>66,000</u>	<u>65,994</u>	<u>6</u>	100%
	<u>7,661,245</u>	<u>(1,243,819)</u>	<u>6,415,427</u>	<u>6,143,713</u>	<u>271,714</u>	95%
Compensation of Employees	201,000	(84,725)	116,275	105,439	10,837	91%
Use of goods and services	1,482,670	(347,766)	1,134,905	1,110,345	24,559	98%
Other grants and transfers	139,030	(52,015)	87,015	83,864	3,151	96%
Acquisition of Assets	<u>5,838,545</u>	<u>(761,313)</u>	<u>5,077,232</u>	<u>4,704,139</u>	<u>373,093</u>	93%
	<u>7,661,245</u>	<u>(1,245,819)</u>	<u>6,415,427</u>	<u>6,003,787</u>	<u>411,640</u>	94%

The Ministry financial statements were approved on September 30, 2014 and signed by:


 Amb Dr Monica K. Juma
 Principal Secretary


 Phillip M Gathuya
 Assistant Accountant General

X. SUMMARY STATEMENT OF PROVISIONINGS

- Details of General Accounts On Vote

	2013 - 2014	2012 - 2013
	Kshs 000	Kshs 000
GAV Provisioning account balance	<u>(2,435,614)</u>	<u>(16,981,397)</u>

- Details of Exchequer Account

Exchequer Provisioning account balance	<u>480,106</u>	<u>14,019,957</u>
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Amb Dr Monica K. Juma
Principal Secretary



Phillip M Gathuya
Assistant Accountant General

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2014 (KShs 000')

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. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Ministry and all values are rounded to the nearest 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. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Ministry.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprest and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2014 (KShs 000')

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Ministry at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. 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.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2014 (KShs 000')

XI. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2013 - 2014	2012 - 2013
			Kshs '000	Kshs '000
Grants Received from Multilateral Donors (UNDP)				
Conflict management – AIA			65,994	106,428
Total			<u>65,994</u>	<u>106,428</u>

2 TRANSFERS FROM NATIONAL TREASURY

Total Exchequer Releases for quarter 1	17,906,176	15,566,950
Total Exchequer Releases for quarter 2	28,819,968	23,604,500
Total Exchequer Releases for quarter 3	21,421,575	25,068,000
Total Exchequer Releases for quarter 4	35,235,000	31,698,000
Relating to counties (Note 3)	<u>(83,885)</u>	<u>-</u>
Total	<u>103,298,834</u>	<u>95,937,450</u>

3 TRANSFERS FROM COUNTIES

Transferred from counties	<u>83,885</u>	<u>-</u>
Total	<u>83,885</u>	<u>95,937,450</u>

4 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

Balances brought forward		
Immigration	8,922	144,838
Office of the President	469,056	621,814
Home affairs	<u>119,992</u>	<u>427,329</u>
	<u>597,970</u>	<u>1,193,981</u>
Balances carried forward		
Immigration	-	8,922
Office of the President	-	469,056
Home affairs	-	119,992
Interior	<u>684,485</u>	<u>-</u>
Closing balance – [Annex 6]	<u>684,485</u>	<u>597,970</u>
Change in accounts		
Retention	68,127	(12,892)
Deposits and Funds held in trust	<u>18,387</u>	<u>(583,119)</u>
Total	<u>86,515</u>	<u>(596,011)</u>

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2014 (KShs 000')

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 OTHER RECEIPTS	2013 - 2014	2012 - 2013
	Kshs '000	Kshs '000
Receipts from Administrative Fees and Charges - Collected as AIA	14,861	122
Receipts from Permission to use the Goods or to Perform services and Activities	<u>330,000</u>	<u>660,000</u>
Total	<u>344,861</u>	<u>660,122</u>
 6 COMPENSATION OF EMPLOYEES		
Basic salaries of permanent employees	44,682,415	39,247,375
Basic wages of temporary employees	114,344	942,374
Personal allowances paid as part of salary	20,288,566	16,437,788
Personal allowances paid as reimbursements	<u>237</u>	<u>18,000</u>
Total	<u>65,085,562</u>	<u>56,627,557</u>
 7 USE OF GOODS AND SERVICES		
Utilities, supplies and services	1,825,271	1,924,526
Communication, supplies and services	172,807	232,987
Domestic travel and subsistence	1,133,847	2,552,098
Foreign travel and subsistence	68,114	170,874
Printing, advertising and information supplies & services	65,066	113,062
Rentals of produced assets	649,137	710,743
Training expenses	215,095	357,791
Hospitality supplies and services	228,642	286,766
Insurance costs	55	-
Specialised materials and services	9,183,966	9,346,135
Office and general supplies and services	259,239	458,699
Fuel Oil and lubricants	1,004,554	2,419,013
Other operating expenses	8,040,072	6,547,854
Routine maintenance – vehicles and other transport equipment	1,038,465	1,362,559
Routine maintenance – other assets	<u>280,118</u>	<u>475,678</u>
Total	<u>24,164,448</u>	<u>26,958,784</u>

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 – 2014 Kshs '000	2012 - 2013 Kshs '000
Transfers to National Government entities		
Current grants to Govt. Agencies and other levels of Government	723,346	769,958
Transfers to Counties	<u>83,885</u>	<u>-</u>
TOTAL	<u>807,231</u>	<u>769,958</u>

9 OTHER GRANTS AND OTHER PAYMENTS

Membership Fees and Dues and Subscriptions to International Organizations	5,506	3,868
Emergency relief and refugee assistance	75,878	46,651
Other current transfers, grants	<u>52,015</u>	<u>73</u>
Total	<u>133,399</u>	<u>50,592</u>

10 SOCIAL SECURITY BENEFITS

Government pension and retirement benefits	<u>7,032</u>	<u>11,505</u>
Total	<u>7,032</u>	<u>11,505</u>

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACQUISITION OF ASSETS

	2013 - 2014	2012 - 2013
	Kshs '000	Kshs '000
<u>Non Financial Assets</u>		
Purchase of Buildings	-	1,503,050
Construction of Buildings	1,413,538	2,770,690
Refurbishment of Buildings	339,842	405,535
Construction and Civil Works	924,159	231,944
Overhaul and Refurbishment of Construction and Civil Works	179,576	94,333
Purchase of Vehicles and Other Transport Equipment	403,082	1,794,663
Overhaul of Vehicles and Other Transport Equipment	118,814	113,317
Purchase of Household Furniture and Institutional Equipment	14,764	32,614
Purchase of Office Furniture and General Equipment	91,029	330,790
Purchase of Specialised Plant, Equipment and Machinery	6,758,438	2,566,475
Rehabilitation and Renovation of Plant, Machinery and Equip.	70,898	136,877
Purchase of Certified Seeds, Breeding Stock and Live Animals	4,166	350
Research, Studies, Project Preparation, Design & Supervision	1,287,366	16,836
Rehabilitation of Civil Works	47,909	-
Acquisition of Land	<u>7,715</u>	<u>58,561</u>
Total	<u>11,661,295</u>	<u>10,056,036</u>

12 FINANCE COSTS, INCLUDING LOAN INTEREST

Exchange Rate Losses	<u>265</u>	<u>24,342</u>
Total	<u>265</u>	<u>24,342</u>

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2014 (KShs 000')

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 OTHER PAYMENTS

	2013 - 2014 Kshs '000	2012 - 2013 Kshs '000
Receipts from Administrative Fees and Charges - Collected as AIA		660,122
Other payments – Conflict management AIA	-	<u>106,428</u>
	<u>-</u>	<u>766,550</u>

14 BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate	2013 - 2014 Kshs '000	2012 - 2013 Kshs '000
CBK Recurrent 1000181362			59,558	25,247
CBK Development 1000181591			320	5,068
CBK Deposit 1000181974			<u>684,486</u>	<u>546,633</u>
Total			<u>744,364</u>	<u>576,948</u>

14 CASH IN HAND

Cash office – Harambee House	<u>16,318</u>	<u>19,885</u>
Total	<u>16,318</u>	<u>19,885</u>

15 Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 – 2014 Kshs '000	2012 – 2013 Kshs '000
District unaccounted for AIEs			1,749,758	4,672,788
Salary advances			<u>226</u>	<u>248</u>
Total			<u>1,749,984</u>	<u>4,673,036</u>

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance Kshs '000
As per List	As per list	<u>129,789</u>	-	<u>129,789</u>
Total		<u>129,789</u>	-	<u>129,789</u>

[Annex 5]

17. BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs '000	2012 - 2013 Kshs '000
Bank accounts - PMG	-	2,030,586
Deposit bank account	596,833	1,193,981
Imprest	21,379	205,258
Districts unaccounted for AIEs	4,672,788	4,153,166
Salary advances	<u>248</u>	<u>677</u>
Total	<u>5,291,248</u>	<u>7,583,669</u>

[Annex 7]

18. PRIOR YEAR ADJUSTMENTS

Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	(4,671,650)	(3,135,085)
Imprest	-	-
Total	<u>(4,671,650)</u>	<u>(3,135,085)</u>

Note: The accounts represents movement in the assets and liabilities accounts for former Ministries, which is Office of the President, Immigration and Home Affairs, unlike the current financial statements that do not recognise liabilities.

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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For the year ended June 30, 2014 (KShs 000')

19. OTHER IMPORTANT DISCLOSURES

19.1: PENDING ACCOUNTS PAYABLE AS AT 30 JUNE 2014 (See Annex 1)

	Kshs 000
Construction of buildings	283,578
Construction of civil works	102,481
Supply of goods	1,089,861
Supply of services	<u>396,035</u>
	<u>1,871,955</u>

19.2: PENDING STAFF PAYABLES AS AT 30 JUNE 2014 (See Annex 2)

Senior management	10,464
Middle management	6,351
Unionisable employees	12,789
Others (<i>specify</i>)	<u>-</u>
	<u>29,604</u>

19.3: OTHER PENDING PAYABLES AS AT 30 JUNE 2014 (See Annex 3)

Amounts due to National Government entities	720,696
Amounts due to County Government entities	-
Amounts due to third parties	18,480
Others – inter government	<u>953</u>
	<u>740,129</u>



MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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20. 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)
110,111,112, 113, 114,117, 120, 121-123,125,126,128,132, 133,135-140,142-148, 152, 154-161,162 163 164,176,177,179-181,182,184,185,187, 189,190,194,195,201& 202	Various	Various	N/A	Resolved	N/A
Others	As per the attached Note 20	As per the attached Note 20	As per the attached Note 20	Unresolved	As per the attached Note 20

Amb Dr Monica K. Juma

Principal Secretary

Phillip M Gathuya

Assistant Accountant General

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	c	d=a-c		
Construction of buildings						
1. As per the attached list	283,578					
2.						
3.						
Sub-Total						
Construction of civil works						
4. As per the attached list	102,481					
5.						
6.						
Sub-Total						
Supply of goods						
7. As per the attached list	1,089,860					
8.						
9.						
Sub-Total						
Supply of services						
10. As per the attached list	396,035					
11.						
12.						
Sub-Total						
Grand Total	1,871,954					

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Senior Management							
1. As per the attached list		10,464					
2.							
3.							
Sub-Total							
Middle Management							
4. As per the attached list		6,351					
5.							
6.							
Sub-Total							
Unionisable Employees							
7. As per the attached list		12,789					
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total		29,604					

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.	As per the attached list	720,696					
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.	As per the attached list						
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.	As per the attached list	18,480					
8.							
9.							
	Sub-Total						
Others (specify)							
10.	Inter government	953					
11.							
12.							
	Sub-Total						
	Grand Total	740,129					

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT
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For the year ended June 30, 2014 (KShs 000')

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs 000) 2013/14	Historical Cost (Kshs 000) 2012/13
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings	498	
ICT Equipment, Software and Other ICT Assets	36,256	
Other Machinery and Equipment	16,000	
Heritage and cultural assets	146	
Intangible assets		
Total	52,900	

NB. This information is what was available at the time of the submission of the Financial Statements for 2013/14. Efforts to come up with a conclusive Assets Register are in place so as to include Assets in all Departments and Counties

**MINISTRY OF INTERIOR AND COORDINATION
PENDING BILLS AS AT 30TH JUNE 201**

ANNEX I - ANALYSIS OF PENDING ACCOUNTS PAYABLE			
DESCRIPTION	DEPART.	AMOUNT (KSHS)	NATURE OF PAYMENT
ADIMAS ELECTRICAL	HQS	249,260.00	Constr. Of build.
M/S EARTH BUILDERS	HQS	400,000.00	Constr. Of build.
M/S TEE-PIPING	HQS	850,550.00	Constr. Of build.
M/S SUPERTAG GENERAL CON	HQS	937,541.00	Constr. Of build.
STEPAL BUILDERS	HQS	1,113,161.00	Constr. Of build.
TENACO WORKS	HQS	1,127,519.80	Constr. Of build.
M/S KOTECHA	HQS	1,750,000.00	Constr. Of build.
M/S TELECOMS	HQS	1,905,113.84	Constr. Of build.
K&M ARCHPLANS	HQS	1,949,217.65	Constr. Of build.
M/S KIMU ELECTRO	HQS	2,007,950.00	Constr. Of build.
OFFICE BLOCK CONSTRUCTION	HQS	2,151,252.70	Constr. Of build.
M/S MASOSA	HQS	2,167,153.35	Constr. Of build.
M/S BLAGE CONTR	HQS	2,167,692.00	Constr. Of build.
BLEGE CONTRACTORS	HQS	2,168,000.00	Constr. Of build.
M/S AZICON KENYA	HQS	2,336,333.00	Constr. Of build.
PRIME QUANTIFERS	HQS	2,414,800.00	Constr. Of build.
SOSMO LTD	HQS	2,577,857.58	Constr. Of build.
M/S RIANA CONTR	HQS	2,852,323.56	Constr. Of build.
NAMUKOLI	HQS	2,892,337.35	Constr. Of build.
GETARE JOINTS	HQS	3,437,887.00	Constr. Of build.
M/S PRIME QUALIFIERS	HQS	3,550,758.00	Constr. Of build.
M/S GRAGAB AGENCIES	HQS	3,861,348.26	Constr. Of build.
M/S MATANYA	HQS	4,237,642.40	Constr. Of build.
EAGLE PARK E.A LTD	HQS	4,294,844.32	Constr. Of build.
PONG AGENCIES	HQS	4,427,360.00	Constr. Of build.
M/S KET HOLDINGS	HQS	4,590,000.00	Constr. Of build.
SOSKAH BUILDING CONTR	HQS	6,368,738.25	Constr. Of build.
M/S EL-NOOR	HQS	8,542,480.24	Constr. Of build.
OGLE CONSTRUCTION	HQS	8,557,738.00	Constr. Of build.
SUNJUA BUILDERS	HQS	9,020,208.59	Constr. Of build.
MIU ELECTRIC	HQS	9,087,679.79	Constr. Of build.
SARAWET AGENCIES LTD	HQS	9,099,226.00	Constr. Of build.
M/S SEAMAN BUILDING	HQS	9,560,000.00	Constr. Of build.
MALTI-TRIO AGENECIES LTD	HQS	10,000,000.00	Constr. Of build.
M/S KOTECHA	HQS	14,292,409.86	Constr. Of build.
M/S CORBAN	HQS	15,955,114.56	Constr. Of build.
ULTIMATE ENGINERR	HQS	16,145,200.68	Constr. Of build.
M/S TERRA CRAFT	HQS	29,286,469.63	Constr. Of build.
M/S PONG AGENCIES	HQS	75,245,067.70	Constr. Of build.
		283,578,236.11	Constr. Of build. Total

GOLDPAL ENTERPRISES	HQS	168,500.00	Civil works
DOMARC ENTERPRISES	HQS	489,984.00	Civil works
M/S ABRABO	HQS	702,438.00	Civil works
KIMU ELECTRO SERVICES	HQS	902,925.00	Civil works
M/S KARUUTHI ELETRICAL	HQS	1,009,200.00	Civil works
M/S SEREKANI LTD	HQS	1,097,790.00	Civil works
M/S TEE-PIPING	HQS	1,455,350.00	Civil works
TEE-PIPING AND ENG	HQS	1,500,000.00	Civil works
M/S TEE-PIPING	HQS	1,517,150.00	Civil works
M/S LEBEF GROUP	HQS	2,501,338.16	Civil works
SPAN ENGINEERS LTD	HQS	2,681,932.00	Civil works
NAMBI ELETRICAL LTD	HQS	3,000,000.00	Civil works
LUNAR SUPPLIES	HQS	3,056,066.40	Civil works
REHEBEAM AGENCIES	HQS	3,211,606.00	Civil works
M/S COM 21, MBALE ELECT,	HQS	3,496,660.04	Civil works
M/S TRIDENT PLUMBERS	HQS	3,811,649.40	Civil works
M/S SIIIWA LTD	HQS	4,512,694.64	Civil works
BERLIN EQUIPMENT	HQS	7,094,829.38	Civil works
M/S ROCOLLI CONTRA	HQS	9,370,267.72	Civil works
INTERDATA LTD	HQS	12,135,700.00	Civil works
ROCOLLI CONTRA	HQS	38,764,711.80	Civil works
		102,480,792.54	Civil works Total
MS NAKUMAAT HOLDINGS LTD	HQS	34,644.00	Goods
GOVERNMENT PRINTER	HQS	64,960.00	Goods
GOVERNMENT PRINTER	HQS	14,500.00	Goods
GOVERNMENT PRINTER	HQS	2,565.00	Goods
GOVERNMENT PRINTER	HQS	580,000.00	Goods
GOVERNMENT PRINTER	HQS	2,900.00	Goods
GOVERNMENT PRINTER	HQS	5,800.00	Goods
MS NAKUMAAT HOLDINGS LTD	HQS	56,585.00	Goods
UCHUMI SUPERMAKET LTD	HQS	16,976.00	Goods
SYMPONY	HQS	310,000.40	Goods
GYPSE LIMITED	HQS	380,000.00	Goods
INTERMASS TECHNOLOGIES	HQS	67,250.00	Goods
GYPSE LIMITED	HQS	498,000.00	Goods
LAWANN AGENCIES	HQS	740,000.00	Goods
LONGSIGHT INVESTMENT	HQS	892,500.00	Goods
RENE ENTERPRISES	HQS	97,600.00	Goods
RENE ENTERPRISES	HQS	97,600.00	Goods
RENE ENTERPRISES	HQS	106,800.00	Goods
RABETCO G. MERCHANT	HQS	285,000.00	Goods
ARTEX GRAPHICS & DESIGNERS	HQS	415,000.00	Goods
OPEN FIELD BUSINESS SYSTEM	HQS	7,192,000.00	Goods
KEVINSON AGENCIES	HQS	183,000.00	Goods

NAKUMMATT HOLDINGS LTD	HQS	27,995.00	Goods
NARITI ENTERPRISES	HQS	163,390.00	Goods
KERWING AGENCIES	HQS	75,000.00	Goods
ORIENTA LTD	HQS	1,020,000.00	Goods
TRIPPLE FIRE SPARES LTD	GSU	564,400.00	Goods
MIRZI VENTURES	GSU	419,800.00	Goods
TRIPPLE FIRE SPARES LTD	GSU	197,700.00	Goods
VENTURA LIMITED	GSU	750,000.00	Goods
BODY FIT ENTERPRISES	GSU	587,500.00	Goods
WIDEVIEW TRADERS	GSU	330,000.00	Goods
M/S SETELITE CHEMISTS	GSU	209,850.00	Goods
NIRAV AGENCIES	AP	140,000.00	Goods
M/S EMYLENE LOGISTICS SERVICES	AP	569,200.00	Goods
R.H. DEVANI LTD	AP	1,561,500.00	Goods
GENERAL MOTORS EAST AFRICA	AP	4,158,000.00	Goods
MELKOS ENTERPRISES	NRB	90,000.00	Goods
RAMUMBI BUSINESS SOLUTIONS	NRB	374,000.00	Goods
ADESINA LTD	NRB	90,000.00	Goods
ADVAB ENTERPRISES LTD	NRB	465,000.00	Goods
COSMOS TRADING COMPANY	NRB	493,920.00	Goods
GRANNE MERCHANTS & GEN. SUPPLIES	NRB	480,000.00	Goods
TABIAN ENTERPRISES	NRB	350,000.00	Goods
CROWN BEVERAGES LTD	NRB	301,104.00	Goods
PLATINUM ENTERPRISES	NRB	480,000.00	Goods
NICROY INVESTMENTS	NRB	475,000.00	Goods
RAKERCY AGENCIES	NRB	208,250.00	Goods
STEJAPAT ENTERPRISES	NRB	95,000.00	Goods
PAKANJE ENTERPRISES	NRB	495,000.00	Goods
MARQUE SUPPLIES	NRB	496,000.00	Goods
RINOLE ENTERPRISES	NRB	460,000.00	Goods
EMYLENE LOGISITICS SERVICES	NRB	236,000.00	Goods
FLOMO AGENCIES	NRB	487,500.00	Goods
ESCACE COMPANY LTD	NRB	440,000.00	Goods
KIPKABUS GENERAL SUPPLIES	NRB	106,800.00	Goods
ALFAMEG ENTERPRISES	NRB	488,000.00	Goods
FRONTAL ENTERPRISES LTD	NRB	264,000.00	Goods
RONNIC ENTERPRISES	NRB	480,000.00	Goods
MADARA MOTOR SERVICES	NRB	17,284.00	Goods
ORDER ELL ENTREPRISES LTD	NRB	490,200.00	Goods
TAINO INVESTMENTS	NRB	480,000.00	Goods
LOKANYA INVESTMENT	NRB	280,000.00	Goods
ABUNYABER INVESTMENTS	NRB	210,000.00	Goods
SERVICE PARTS CENTRE LIMITED	NRB	14,280,000.00	Goods
VENDUWA MERCHANTS	NRB	474,000.00	Goods

MALIA GENERAL MERCHANTS	NRB	480,000.00	Goods
TWIXT TECHNOLOGIES LTD	NRB	465,000.00	Goods
JOINUS FAIRDEAL	NRB	476,000.00	Goods
JOLLY PEAKS ENTERPRISES	NRB	439,000.00	Goods
MINER VENTURES	NRB	330,000.00	Goods
VERIZON LTD	NRB	480,000.00	Goods
MUFOLWA ENTERPRISES	NRB	486,975.00	Goods
MALIA GENERAL MERCHANTS	NRB	374,900.00	Goods
JAFARITECH SUPPLIERS	NRB	480,000.00	Goods
TOMVIN TECHNOLOGIES	NRB	475,000.00	Goods
KNIGHT FIRE APPLIANCES LTD	NRB	63,510.00	Goods
DRUCE INVESTMENTS	NRB	486,000.00	Goods
COMBIZZ (K) LTD	NRB	490,000.00	Goods
SEVENTH VENTURES	NRB	419,750.00	Goods
SUKIM ENTERPRISES	IMMIGR DEPT	571,140.00	Goods
SUKIM ENTERPRISES	IMMIGR DEPT	413,820.00	Goods
SUKIM ENTERPRISES	IMMIGR DEPT	439,280.00	Goods
MAGNUM GLOBAL LTD	IMMIGR DEPT	280,000.00	Goods
JEMAR MERCHANTS	IMMIGR DEPT	312,000.00	Goods
EVERTECH COMPUTER SERVICES	IMMIGR DEPT	445,000.00	Goods
EVERTECH ENTERPRISES	IMMIGR DEPT	180,000.00	Goods
WISEMAN MERCHANDISE SUPPLY	IMMIGR DEPT	200,000.00	Goods
KISIAYATO GENERAL AGENCIES	IMMIGR DEPT	175,000.00	Goods
LYANG AGENCIES	IMMIGR DEPT	315,800.00	Goods
SOKO DIRECTORY INVESTMENTS	IMMIGR DEPT	450,000.00	Goods
MARLIN ENTERPRISES	IMMIGR DEPT	446,250.00	Goods
NGAMAC GENERAL SUPPLIES	IMMIGR DEPT	170,000.00	Goods
ALMODAN INVESTMENT	IMMIGR DEPT	398,000.00	Goods
EMMAFEST INVESTMENT	IMMIGR DEPT	408,000.00	Goods
MACBREEZY VENTURES	IMMIGR DEPT	240,150.00	Goods
JEMAR MERCHANTS	IMMIGR DEPT	487,500.00	Goods
MARLIN ENTERPRISES	IMMIGR DEPT	373,400.00	Goods
FIRST COMMERCIAL TECHNOLOGIES	IMMIGR DEPT	398,000.00	Goods
SIZEMADO SERVICES	IMMIGR DEPT	450,000.00	Goods
FENTON AGENCIES	IMMIGR DEPT	495,000.00	Goods
GRAFIX TRADING LTD	IMMIGR DEPT	480,000.00	Goods
MICOMP LTD	IMMIGR DEPT	405,300.00	Goods
ELECTRO DIGITAL COMPUTERS (K)	IMMIGR DEPT	425,000.00	Goods
VEENUM INVESTMENTS	IMMIGR DEPT	456,000.00	Goods
AQUARIOUS SOLUTIONS	IMMIGR DEPT	496,000.00	Goods
FIRST COMMERCIAL TECHNOLOGIES	IMMIGR DEPT	318,000.00	Goods
MANCHESTER OUTFITTERS	IMMIGR DEPT	495,000.00	Goods
JOYRIC TECHNOLOGIES	IMMIGR DEPT	202,200.00	Goods
MAGNUM GLOBAL LTD	IMMIGR DEPT	493,600.00	Goods

BOSTAL CONSUMER SERVICES	IMMIGR DEPT	492,500.00	Goods
MANCHESTER OUTFITTERS	IMMIGR DEPT	490,100.00	Goods
MANCHESTER OUTFITTERS	IMMIGR DEPT	490,000.00	Goods
ALMODAN INVESTMENT	IMMIGR DEPT	389,000.00	Goods
FIRST COMMERCIAL TECHNOLOGIES	IMMIGR DEPT	481,850.00	Goods
MANCHESTER OUTFITTERS	IMMIGR DEPT	469,800.00	Goods
JESSONS OFFICE EQUIPMENT LTD	IMMIGR DEPT	248,640.00	Goods
BETWELL COLLECTION	IMMIGR DEPT	102,600.00	Goods
BOSTAL CONSUMER SERVICES	IMMIGR DEPT	477,400.00	Goods
SUNBEAM COMPUTER SYSTEMS E.A LTD	IMMIGR DEPT	431,200.00	Goods
AFRICANAH SUPPLIES LTD	IMMIGR DEPT	426,000.00	Goods
BUSINESS MATRIX SYSTEMS	IMMIGR DEPT	499,100.00	Goods
BETIMES OFFICE EQUIPMENTS	IMMIGR DEPT	309,650.00	Goods
SUKIM ENTERPRISES	IMMIGR DEPT	561,260.00	Goods
KARRY VENTURE	IMMIGR DEPT	130,000.00	Goods
SKY BRIGHT SUPPLIERS LIMITED	IMMIGR DEPT	492,750.00	Goods
STIFF ENTERPRISES	IMMIGR DEPT	260,000.00	Goods
LIMPET SUPPLIES & SERVICES LTD	IMMIGR DEPT	495,000.00	Goods
NAPSBURY ENTERPRISES	IMMIGR DEPT	489,000.00	Goods
LINDAS SERVICES	IMMIGR DEPT	59,000.00	Goods
KALABASHI INVESTMENTS	IMMIGR DEPT	80,000.00	Goods
KALABASHI INVESTMENTS	IMMIGR DEPT	80,000.00	Goods
TAMA AGENCIES	IMMIGR DEPT	303,490.00	Goods
ELECTRO DIGITAL COMPUTERS (K)	IMMIGR DEPT	486,000.00	Goods
PATIENCE SERVICES	IMMIGR DEPT	227,600.00	Goods
GOVERNMENT PRINTERS	IMMIGR DEPT	3,596,000.00	Goods
JESSON'S OFFICE EQUIPMENT	IMMIGR DEPT	103,679.00	Goods
BROADLINK GENERAL MERCHANTS	IMMIGR DEPT	475,000.00	Goods
INCOSERVE TRADING CO. LTD	IMMIGR DEPT	420,000.00	Goods
BITIKA FASHIONS	IMMIGR DEPT	486,250.00	Goods
SOTELAI MERCHANTS	IMMIGR DEPT	472,500.00	Goods
GAZETI LIMITED	IMMIGR DEPT	75,000.00	Goods
JOSKATE SALES & SUPPLIES	IMMIGR DEPT	261,000.00	Goods
GOVERNMENT PRINTERS	IMMIGR DEPT	3,596,000.00	Goods
CROWN BEVERAGES LTD	IMMIGR DEPT	472,320.00	Goods
FINE TOUCH LTD	IMMIGR DEPT	409,000.00	Goods
OFFICE TECHNOLOGIES LTD	IMMIGR DEPT	499,500.00	Goods
INLAND GENERAL SUPPLIES	IMMIGR DEPT	397,000.00	Goods
AUROSTAR TECHNOLOGIES LTD	IMMIGR DEPT	427,000.00	Goods
VETERAN GENERAL MERCHANTS	IMMIGR DEPT	360,000.00	Goods
AQUARIOUS SOLUTIONS	IMMIGR DEPT	428,000.00	Goods
BUDGET FURNITURE LTD	HQRS	62,000.00	Goods
NEXT SYSTEMS LTD	HQRS	475,000.00	Goods
NAIROBI WATER COMPANY	HQRS	34,649.20	Goods

MARITEX AGENCIES	HQRS	206,000.00	Goods
SCHINDLER LIMITED	HQRS	7,624,068.80	Goods
KIVIJOH ENTERPRISES	REFUGEES	360,000.00	Goods
TOKUBETSU INVESTMENTS	REFUGEES	140,000.00	Goods
LIZINKI ENTERPRISES	REFUGEES	306,000.00	Goods
PONG AGENCIES	REFUGEES	177,870.00	Goods
MAKNINE GENERAL MERCHANTS	REFUGEES	60,000.00	Goods
REX KIOSK	REFUGEES	94,950.00	Goods
THE DANTE LOGISTICS	REFUGEES	480,000.00	Goods
FERIETA AGENCIES	REFUGEES	344,000.00	Goods
BEADLES LIMITED	REFUGEES	425,000.00	Goods
GINCOM CONTRACTORS	REFUGEES	438,000.00	Goods
TRAMEX-TELL AGENCIES	REFUGEES	438,000.00	Goods
THE DANTE LOGISTICS	REFUGEES	420,000.00	Goods
NANJAYA ENTERPRISES	REFUGEES	350,000.00	Goods
JEFFWEBA ENTERPRISES	REFUGEES	350,000.00	Goods
EVASTAR ENTERPRISES SERVICES	REFUGEES	160,000.00	Goods
RASMI GENERAL SUPPLIERS	REFUGEES	465,000.00	Goods
MOSMU ENTERPRISES	REFUGEES	486,250.00	Goods
KENSERVE INTERNATIONAL	REFUGEES	480,000.00	Goods
TEXCOM TRADER	REFUGEES	213,750.00	Goods
KANJINJI MERCHANTS	REFUGEES	1,200,000.00	Goods
PONG AGENCIES	REFUGEES	177,870.00	Goods
WAYSOR GENERAL SUPPLIERS	CIVIL REG	111,150.00	Goods
TITOBIZ ENTERPRISES	CIVIL REG	160,000.00	Goods
ROFRAN ENTERPRISES	CIVIL REG	490,000.00	Goods
M/S AFROKENT OFFICE EQUIPMENT	POLICE	8,768,000.00	Goods
M/S AFROKENT OFFICE EQUIPMENT	POLICE	4,384,000.00	Goods
M/S ALLAN COMPUTERS & ELECTRONICS L	POLICE	1,195,000.00	Goods
MIS LOMAR SERVICES	POLICE	11,785,000.00	Goods
FRIBA ENTERPRISES	POLICE	309,480.00	Goods
AFROKENT OFFICE EQUIPMENT	POLICE	3,586,489.00	Goods
AFROKENT OFFICE EQUIPMENT	POLICE	224,745.00	Goods
AFROKENT OFFICE EQUIPMENT	POLICE	615,562.00	Goods
AFROKENT OFFICE EQUIPMENT	POLICE	435,020.00	Goods
LORDS LIMITED	POLICE	496,000.00	Goods
SEHMI ENTERPRISES	POLICE	1,131,800.00	Goods
JOINUS FAIRDEAL	POLICE	163,500.00	Goods
PEKULIA ENTERPRISES	POLICE	514,200.00	Goods
ERIBET FAIRDEAL SUPPLIES	POLICE	355,010.00	Goods
MILLS INDUSTRIES LTD	POLICE	460,000.00	Goods
LEKIKI GEN. SUPPLIES	POLICE	964,400.00	Goods
LEKIKI GEN. SUPPLIES	POLICE	210,000.00	Goods
CHARCONET SERVICES	POLICE	198,000.00	Goods

CHARCONET SERVICES	POLICE	255,000.00	Goods
FORCES EQUIPMENT (K) LTD	POLICE	4,176,000.00	Goods
FORCES EQUIPMENT (K) LTD	POLICE	3,480,000.00	Goods
FORCES EQUIPMENT (K) LTD	POLICE	4,372,000.00	Goods
FORCES EQUIPMENT (K) LTD	POLICE	5,011,200.00	Goods
WORLD WIDE INDUSTRIAL SUPPLIES	POLICE	1,140,000.00	Goods
CHARMA HOLDINGS	POLICE	1,740,000.00	Goods
ENTERPRISE SUPPLIES	POLICE	4,950,000.00	Goods
ENTERPRISE SUPPLIES	POLICE	7,500,000.00	Goods
STERLING CRAFT K. LTD	POLICE	400,000.00	Goods
IZMIR ENTERPRISES	POLICE	5,550,000.00	Goods
IZMIR ENTERPRISES	POLICE	32,292,000.00	Goods
IZMIR ENTERPRISES	POLICE	28,500,000.00	Goods
IZMIR ENTERPRISES	POLICE	3,700,000.00	Goods
IZMIR ENTERPRISES	POLICE	8,400,000.00	Goods
WORLD WIDE INDUSTRIAL SUPPLIES	POLICE	6,960,000.00	Goods
IZMIR ENTERPRISES	POLICE	6,382,500.00	Goods
FORCES EQUIPMENT (K) LTD	POLICE	1,392,000.00	Goods
FORCES EQUIPMENT (K) LTD	POLICE	4,866,200.00	Goods
FORCES EQUIPMENT (K) LTD	POLICE	2,784,000.00	Goods
RIPPLE MATRIX CIRCUIT SYSTEM	POLICE	138,000.00	Goods
IZMIR ENTERPRISES	POLICE	30,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	4,179,000.00	Goods
PISU & CO LTD	POLICE	790,000.00	Goods
STERLING CRAFT K. LTD	POLICE	990,000.00	Goods
LAW AFRICA	POLICE	336,168.00	Goods
WAVIO SOLUTION	POLICE	499,590.00	Goods
HAWI & HERA INVESTMENTS LTD	POLICE	275,220.00	Goods
MODERN HYPERMART SOLUTIONS	POLICE	8,999,550.00	Goods
CHARMA HOLDINGS	POLICE	5,500,000.00	Goods
LOMAR SERVICES	POLICE	22,140,000.00	Goods
LOMAR SERVICES	POLICE	8,000,000.00	Goods
LOMAR SERVICES	POLICE	25,000,000.00	Goods
OFFICE TECHNOLOGIES	POLICE	1,000,000.00	Goods
COPY CAT LTD.	POLICE	472,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	23,700,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	14,750,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	2,625,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	5,500,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	8,400,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	11,900,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	13,000,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	13,000,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	4,750,000.00	Goods

GEMTHI GENERAL MERCHANTS	POLICE	11,700,000.00	Goods
RENE ENTERPRISES	POLICE	17,000,000.00	Goods
RENE ENTERPRISES	POLICE	7,500,000.00	Goods
RENE ENTERPRISES	POLICE	7,000,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	1,335,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	3,475,000.00	Goods
ERA TWO THOUSAND ENTERPRISES	POLICE	644,000.00	Goods
ERA TWO THOUSAND ENTERPRISES	POLICE	2,833,000.00	Goods
BIG SALE SUPERSTORES	POLICE	1,443,000.00	Goods
VIVO ENERGY LTD	POLICE	671,640.00	Goods
R.H DEVANI	POLICE	268,186.00	Goods
GIDEON KYALO KIMULU	POLICE	22,060.00	Goods
GIDEON KYALO KIMULU	POLICE	25,320.00	Goods
GIDEON KYALO KIMULU	POLICE	39,930.00	Goods
R.H DEVANI	POLICE	624,600.00	Goods
RENE ENTERPRISES	POLICE	9,176,000.00	Goods
RENE ENTERPRISES	POLICE	8,029,000.00	Goods
RENE ENTERPRISES	POLICE	11,470,000.00	Goods
RENE ENTERPRISES	POLICE	4,900,500.00	Goods
RENE ENTERPRISES	POLICE	4,988,750.00	Goods
RENE ENTERPRISES	POLICE	3,362,100.00	Goods
RENE ENTERPRISES	POLICE	4,144,200.00	Goods
RENE ENTERPRISES	POLICE	2,524,100.00	Goods
RENE ENTERPRISES	POLICE	4,968,000.00	Goods
RENE ENTERPRISES	POLICE	1,179,000.00	Goods
RENE ENTERPRISES	POLICE	2,769,600.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	2,441,750.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	4,994,500.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	4,967,470.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	1,362,800.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	4,678,750.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	4,073,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	4,930,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	2,376,000.00	Goods
SHAMETER AGENCIES	POLICE	2,573,900.00	Goods
SHAMETER AGENCIES	POLICE	2,314,650.00	Goods
SHAMETER AGENCIES	POLICE	4,064,500.00	Goods
SHAMETER AGENCIES	POLICE	4,999,780.00	Goods
SHAMETER AGENCIES	POLICE	4,999,760.00	Goods
SHAMETER AGENCIES	POLICE	4,246,300.00	Goods
EAGLE WOOD MULTIPLE SUPPLIES	POLICE	390,000.00	Goods
FAITH KANAMPIU	POLICE	187,200.00	Goods
ACE AUTOCENTRE LTD	POLICE	41,006.00	Goods
TRIPPLE FIVE SPARES	POLICE	59,200.00	Goods

MARGOL ENTERPRISES	POLICE	151,250.00	Goods
FAITH KANAMPIU	POLICE	149,760.00	Goods
CITY COUNCIL OF NAIROBI	POLICE	8,000.00	Goods
TRIPPLE FIVE SPARES	POLICE	60,500.00	Goods
SOUTH FORK GROUP LTD	POLICE	66,125.00	Goods
NORPY AGENCIES	POLICE	175,400.00	Goods
TACELLY GENERAL MERCHANTS	POLICE	112,500.00	Goods
JURASSIC TRADING CO.	POLICE	212,600.00	Goods
BANRIK SERVICES	POLICE	390,500.00	Goods
PHILTECH G M MERCHANTS	POLICE	173,500.00	Goods
VERODAH COMPANY	POLICE	188,800.00	Goods
MAONGE INVESTMENTS	POLICE	126,600.00	Goods
TOYOTA KENYA LTD	POLICE	29,739.65	Goods
SOLIDARITY GENERAL SUPPLIES LTD	POLICE	103,050.00	Goods
RANFI INVESTMENT LTD	POLICE	30,230.40	Goods
REBECCA AND RUTH COLLECTIONS	POLICE	105,000.00	Goods
TASRIN COMPANY LTD	POLICE	114,500.00	Goods
EAGLESSOAR ENTERPRISES	POLICE	153,400.00	Goods
WAIHAKA MOTOS K LTD	POLICE	10,990.00	Goods
DACHARD TRADERS	POLICE	248,600.00	Goods
NETTECH MERCHANTS	POLICE	94,600.00	Goods
CAMPBELL ENTERPRISES	POLICE	240,000.00	Goods
CAMPBELL ENTERPRISES	POLICE	193,360.00	Goods
CAMPBELL ENTERPRISES	POLICE	96,940.00	Goods
CAMPBELL ENTERPRISES	POLICE	13,740.00	Goods
PETKAN AUTO SPARES	POLICE	169,040.00	Goods
PETKAN AUTO SPARES	POLICE	23,160.00	Goods
PETKAN AUTO SPARES	POLICE	201,000.00	Goods
PETKAN AUTO SPARES	POLICE	217,200.00	Goods
BINAM AUTOSPARES	POLICE	64,800.00	Goods
SKAGA KENNELS	POLICE	5,890,000.00	Goods
BINAM AUTOSPARES	POLICE	475,840.00	Goods
BINAM AUTOSPARES	POLICE	422,400.00	Goods
MOMBASA WATER CO.	POLICE	248,404.00	Goods
KISUMU WATER CO.	POLICE	33,887.20	Goods
RENE ENTERPRISES	POLICE	34,800.00	Goods
CRUISER AUTO PARTS	POLICE	7,880.00	Goods
RENE ENTERPRISES	POLICE	33,000.00	Goods
STANTECH MOTORS LTD	POLICE	65,367.00	Goods
WALID INVESTMENTS	POLICE	117,860.00	Goods
JOMANN ENTERPRISES	POLICE	23,650.00	Goods
JOMANN ENTERPRISES	POLICE	76,900.00	Goods
JOMANN ENTERPRISES	POLICE	40,040.00	Goods
JOMANN ENTERPRISES	POLICE	25,690.00	Goods

WALID INVESTMENTS	POLICE	16,000.00	Goods
JOMANN ENTERPRISES	POLICE	34,040.00	Goods
DAVID NDUNGUI	POLICE	10,820.00	Goods
DAVID NDUNGUI	POLICE	6,830.00	Goods
POSTAL CORPORATION OF KENYA	POLICE	6,960.00	Goods
DRAFORD LIMITED	POLICE	17,260.00	Goods
JOMANN ENTERPRISES	POLICE	81,800.00	Goods
DAVID NDUNGUI	POLICE	9,660.00	Goods
CRUISER AUTO PARTS	POLICE	24,700.00	Goods
CAPRI VENTURES	POLICE	83,880.00	Goods
JANNET JILLANI	POLICE	65,570.00	Goods
NEWGEN ENTERPRISES	POLICE	30,000.00	Goods
HILCO GENERAL SUPPLIES	POLICE	84,000.00	Goods
JOMANN ENTERPRISES	POLICE	82,700.00	Goods
JANNET JILLANI	POLICE	43,720.00	Goods
DRAFORD LIMITED	POLICE	29,940.00	Goods
MASSMEN TRADING CO.	POLICE	55,390.00	Goods
TRIAM ENTERPRISES	POLICE	67,250.00	Goods
SAMMANTO ENTERPRISES	POLICE	14,940.00	Goods
MASSMEN TRADING CO.	POLICE	19,150.00	Goods
MASSMEN TRADING CO.	POLICE	24,200.00	Goods
TOBENA GENERAL AGENCIES	POLICE	56,900.00	Goods
SAMMANTO ENTERPRISES	POLICE	50,650.00	Goods
SAMMANTO ENTERPRISES	POLICE	51,760.00	Goods
ANNICHO AUTO & G. SUPPLIES	POLICE	12,020.00	Goods
TRIAM ENTERPRISES	POLICE	52,100.00	Goods
VALENCE ENTERPRISES	POLICE	123,000.00	Goods
DAVIS & SHIRTLIFF LTD	POLICE	15,312.00	Goods
GERISHON KINANZIRA	POLICE	43,090.00	Goods
GERISHON KINANZIRA	POLICE	33,770.00	Goods
GERISHON KINANZIRA	POLICE	56,170.00	Goods
GERISHON KINANZIRA	POLICE	33,130.00	Goods
GERISHON KINANZIRA	POLICE	40,460.00	Goods
GERISHON KINANZIRA	POLICE	56,110.00	Goods
GERISHON KINANZIRA	POLICE	46,570.00	Goods
JAMES KIMANI	POLICE	1,920.00	Goods
JAMES KIMANI	POLICE	4,190.00	Goods
JAMES KIMANI	POLICE	3,050.00	Goods
JAMES KIMANI	POLICE	4,830.00	Goods
JAMES KIMANI	POLICE	3,530.00	Goods
JAMES KIMANI	POLICE	4,250.00	Goods
JAMES KIMANI	POLICE	6,370.00	Goods
ADAH OBONYO	POLICE	46,570.00	Goods
ADAH OBONYO	POLICE	46,500.00	Goods

ADAH OBONYO	POLICE	36,190.00	Goods
ADAH OBONYO	POLICE	41,810.00	Goods
ADAH OBONYO	POLICE	2,750.00	Goods
STANTECH MOTORS LTD	POLICE	30,457.00	Goods
R.H DEVANI	POLICE	802,635.00	Goods
VALENCE ENTERPRISES	POLICE	134,450.00	Goods
MOSES MUNGAI	POLICE	39,090.00	Goods
MOSES MUNGAI	POLICE	32,090.00	Goods
MOSES MUNGAI	POLICE	31,870.00	Goods
BERNARD K MUTETI	POLICE	104,760.00	Goods
BERNARD K MUTETI	POLICE	84,820.00	Goods
BERNARD K MUTETI	POLICE	122,960.00	Goods
BERNARD K MUTETI	POLICE	104,760.00	Goods
GADARO ENTERPRISES	POLICE	102,600.00	Goods
SIMON KAMAU NJORONGE	POLICE	35,500.00	Goods
SIMON KAMAU NJORONGE	POLICE	28,220.00	Goods
SIMON KAMAU NJORONGE	POLICE	36,010.00	Goods
RAEL KERUBO	POLICE	289,520.00	Goods
SUPPLIES BRANCH	POLICE	17,701.20	Goods
VALUE CHOICE	POLICE	1,028,000.00	Goods
JOSEPH KIMOTHO KINYUI	POLICE	75,610.00	Goods
JOSEPH KIMOTHO KINYUI	POLICE	49,750.00	Goods
JOSEPH KIMOTHO KINYUI	POLICE	75,710.00	Goods
WITI ENTERPRISES	POLICE	128,670.00	Goods
WITI ENTERPRISES	POLICE	84,400.00	Goods
ROSE ATIENO	POLICE	34,640.00	Goods
GORBIT AGENCIES	POLICE	102,270.00	Goods
GORBIT AGENCIES	POLICE	63,800.00	Goods
GORBIT AGENCIES	POLICE	68,270.00	Goods
SAMEER AFRICA	POLICE	106,481.00	Goods
R.H DEVANI	POLICE	535,090.00	Goods
MUNYIVA MUIINDE	POLICE	131,440.00	Goods
MUNYIVA MUIINDE	POLICE	123,870.00	Goods
FRASIER WANJIKU KAMAU	POLICE	52,770.00	Goods
HACH AGENCIES LTD	POLICE	137,700.00	Goods
HACH AGENCIES LTD	POLICE	222,550.00	Goods
SAMANTO ENTERPRISES	POLICE	69,980.00	Goods
NOVILLA AGENCIES	POLICE	84,135.00	Goods
TOBENA GENERAL AGENCIES	POLICE	355,545.00	Goods
FLOAMBANI ENTERPRISES LTD	POLICE	241,300.00	Goods
SAMANTO ENTERPRISES	POLICE	115,900.00	Goods
SAMANTO ENTERPRISES	POLICE	72,100.00	Goods
TOBENA GENERAL AGENCIES	POLICE	48,300.00	Goods
SAMANTO ENTERPRISES	POLICE	437,000.00	Goods

NARTCOMM AGENCIES	POLICE	416,000.00	Goods
MALTI TRIO AGENCIES LTD	POLICE	476,000.00	Goods
TRIAM ENTERPRISES	POLICE	972,450.00	Goods
TRIAM ENTEPRISES	POLICE	1,210,830.00	Goods
NATCOMM AGENCIES	POLICE	17,000.00	Goods
SAMATO ENTERPRISES GEN	POLICE	186,510.00	Goods
KENVIC AGENCIES	POLICE	69,900.00	Goods
SAMANTO ENTERPRISES	POLICE	496,868.75	Goods
JOGAT SUPPLIES	POLICE	35,400.00	Goods
FLOAMBANI ENTERPRISES LTD	POLICE	12,500.00	Goods
MASSMEN TRADING COMPANY	POLICE	307,260.00	Goods
ORIVAM AGENCIES	POLICE	83,000.00	Goods
SAMANTO ENTERPRISES	POLICE	87,450.00	Goods
MOSSPRINT INTERNATIONAL	POLICE	187,000.00	Goods
TYRE MASTERS LTD	POLICE	115,000.00	Goods
NARTCOMM AGENCIES	POLICE	17,760.00	Goods
ESTCO OFFICE SUPPLIES	POLICE	489,240.00	Goods
SAMEER AFRICA LIMITED	POLICE	128,502.00	Goods
MASSMEN TRADING COMPANY	POLICE	113,750.00	Goods
TRIAM ENTERPRISES	POLICE	495,700.00	Goods
NATCOMM AGENCIES	POLICE	84,000.00	Goods
TRIAM ENTERPRISES	POLICE	550,210.00	Goods
TOBENA GENERAL AGENCIES	POLICE	331,005.00	Goods
TOBENA GENERAL AGENCIES	POLICE	495,200.00	Goods
MASSMEN TRADING COMPANY	POLICE	168,140.00	Goods
MASSMEN TRADING COMPANY	POLICE	468,000.00	Goods
MASSMEN TRADING COMPANY	POLICE	65,300.00	Goods
MELBROX AGENCIES	POLICE	358,640.00	Goods
MASSMEN TRADING COMPANY	POLICE	150,100.00	Goods
SAMIMA GENERAL SUPPLIES	POLICE	47,050.00	Goods
SAMIMA GENERAL SUPPLIES	POLICE	13,750.00	Goods
SAMIMA GENERAL SUPPLIES	POLICE	69,500.00	Goods
SAMANTO ENTERPRISES	POLICE	160,750.00	Goods
SAMANTO ENTERPRISES	POLICE	121,150.00	Goods
SAMANTO ENTERPRISES	POLICE	293,400.00	Goods
SAMANTO ENTERPRISES	POLICE	201,150.00	Goods
SAMANTO ENTERPRISES	POLICE	48,870.00	Goods
BENEMMA SERVICES	POLICE	171,500.00	Goods
MASSMEN TRADING COMPANY	POLICE	15,140.00	Goods
MASSMEN TRADING COMPANY	POLICE	91,700.00	Goods
R H DEVANI LTD	POLICE	323,800.00	Goods
PETRONILLA NJERI NGAARA	POLICE	95,780.00	Goods
PETRONILLA NJERI NGAARA	POLICE	381,500.00	Goods
PETRONILLA NJERI NGAARA	POLICE	98,680.00	Goods

SCABET ENTERPRISES LTD	POLICE	29,400.00	Goods
PETRONILLA NJERI NGAARA	POLICE	35,340.00	Goods
GEDARO ENTERPRISES LTD	POLICE	12,400.00	Goods
SCABET ENTERPRISES LTD	POLICE	66,450.00	Goods
JALINE ENTERPRISES	POLICE	38,250.00	Goods
GEDARO ENTERPRISES LTD	POLICE	186,350.00	Goods
STANTECH MOTORS LTD	POLICE	24,244.00	Goods
PETRONILLA NJERI NGAARA	POLICE	60,730.00	Goods
BENROSE SERVICES COMPANY	POLICE	108,700.00	Goods
KAMANGU ENTERPRISES	POLICE	318,000.00	Goods
NYAGEM G SUPPLIES	POLICE	308,000.00	Goods
FRIMO ENTERPRISES LTD	POLICE	88,800.00	Goods
NESTAC AGENCIES LTD	POLICE	82,200.00	Goods
MUTHUIS G SUPPLIERS	POLICE	250,000.00	Goods
BANRIK SERVICES	POLICE	310,000.00	Goods
MAONGE INVESTMENTS	POLICE	360,000.00	Goods
TRADECOM B SOLUTIONS	POLICE	317,000.00	Goods
VERODAH COMPANY LTD	POLICE	88,165.00	Goods
MS HEMANSON ENTERPRISES	POLICE	254,000.00	Goods
NETTEEH MERCHANTS	POLICE	83,400.00	Goods
R H DEVANI LTD	POLICE	537,700.00	Goods
R H DEVANI LTD	POLICE	537,700.00	Goods
CHAS INVESTMENTS	POLICE	303,000.00	Goods
DACHARD TRADERS	POLICE	104,480.00	Goods
DACHARD TRADERS	POLICE	298,000.00	Goods
JURASSIC TRADING CO.	POLICE	609,000.00	Goods
PEMWANG ENTERPRISES	POLICE	260,000.00	Goods
DORAM ENTERPRISES	POLICE	31,350.00	Goods
ABLE VIEW AGENCIES	POLICE	9,800.00	Goods
SOLMAN ENTERPRISES LTD.	POLICE	36,780.00	Goods
COMPEDGE SOLUTIONS LTD.	POLICE	255,084.00	Goods
SOLMAN ENTERPRISES LTD.	POLICE	57,750.00	Goods
SOLMAN ENTERPRISES LTD.	POLICE	40,660.00	Goods
JANROSE ENTERPRISES & SUPPLIERS	POLICE	35,040.00	Goods
SOLMAN ENTERPRISES LTD.	POLICE	51,880.00	Goods
RELEGA ENTERPRISES LTD.	POLICE	264,000.00	Goods
EWAN LTD.	POLICE	394,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	17,460.00	Goods
ROYDE GENERAL SUPPLIERS	POLICE	41,100.00	Goods
DORAM ENTERPRISES	POLICE	5,471.00	Goods
TRUE SERVICES INVESTMENT	POLICE	65,000.00	Goods
ELSIM ENTERPRISES	POLICE	380,500.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	71,100.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	25,000.00	Goods

GEMTHI GENERAL MERCHANTS	POLICE	462,400.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	47,280.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	448,000.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	466,500.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	365,200.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	564,666.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	771,090.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	61,240.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	790,600.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	231,460.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	105,576.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	200,410.00	Goods
GEMTHI GENERAL MERCHANTS	POLICE	430,970.00	Goods
RENE ENTERPRISES	POLICE	1,039,500.00	Goods
RENE ENTERPRISES	POLICE	454,720.00	Goods
RENE ENTERPRISES	POLICE	53,400.00	Goods
RENE ENTERPRISES	POLICE	514,000.00	Goods
RENE ENTERPRISES	POLICE	70,947.00	Goods
RENE ENTERPRISES	POLICE	455,700.00	Goods
RENE ENTERPRISES	POLICE	180,000.00	Goods
RENE ENTERPRISES	POLICE	180,000.00	Goods
RENE ENTERPRISES	POLICE	954,000.00	Goods
RENE ENTERPRISES	POLICE	56,862.00	Goods
RENE ENTERPRISES	POLICE	36,000.00	Goods
RENE ENTERPRISES	POLICE	492,000.00	Goods
SHAMETER AGENCIES	POLICE	1,530,000.00	Goods
SHAMETER AGENCIES	POLICE	560,040.00	Goods
SHAMETER AGENCIES	POLICE	828,750.00	Goods
SHAMETER AGENCIES	POLICE	30,564.00	Goods
SHAMETER AGENCIES	POLICE	134,080.00	Goods
SHAMETER AGENCIES	POLICE	165,020.00	Goods
SHAMETER AGENCIES	POLICE	63,056.00	Goods
SHAMETER AGENCIES	POLICE	458,520.00	Goods
SHAMETER AGENCIES	POLICE	172,060.00	Goods
SHAMETER AGENCIES	POLICE	344,720.00	Goods
SHAMETER AGENCIES	POLICE	45,000.00	Goods
SHAMETER AGENCIES	POLICE	58,048.00	Goods
SHAMETER AGENCIES	POLICE	106,440.00	Goods
JENROSE ENTERPRISES	POLICE	14,747.00	Goods
WAYLAID GENERAL SUPPLIES	POLICE	354,610.00	Goods
THIRD OPTION LOGISTICS	POLICE	359,200.00	Goods
KAMITI MAIN PRISONS	POLICE	995,280.00	Goods
KAMITI MAIN PRISONS	POLICE	2,205,000.00	Goods
TILINAH ENTERPRISES	POLICE	94,500.00	Goods

TRACEFIELD LTD.	POLICE	1,475.00	Goods
TRACEFIELD LTD.	POLICE	114,925.00	Goods
HALVE COMMUNICATIONS	POLICE	53,700.00	Goods
GRACEMATT COMMERCIAL INVESTMENT	POLICE	38,117.00	Goods
POLICE DIVISIONS: FOOD AND RATION'GEN	POLICE	46,837,742.80	Goods
HOMA HILLS LTD	PRISONS	450,000.00	Goods
TWENTY TWENTY VENTURES LTD	PRISONS	7,700,000.00	Goods
TWENTY TWENTY VENTURES LTD	PRISONS	1,820,000.00	Goods
TWENTY TWENTY VENTURES LTD	PRISONS	4,771,000.00	Goods
TROPICAL HEALTH CARE LTD	PRISONS	3,664,050.00	Goods
PURMA HOLDINGS	PRISONS	9,900,000.00	Goods
NATTYNA ENTERPRISES	PRISONS	1,989,000.00	Goods
ROSE BEAT INVESTMENT	PRISONS	117,800.00	Goods
GEVETOR ENTERPSIS LTD	PRISONS	356,000.00	Goods
ROSE BEAT INVESTMENT	PRISONS	83,700.00	Goods
MKYKY SUPPLIES	PRISONS	424,000.00	Goods
STANLAB & ALLIED SUPPLIES	PRISONS	1,569,100.00	Goods
DONRAYS GENERAL SUPPLIES	PRISONS	486,000.00	Goods
TABITH KAGENDO	PRISONS	43,768.00	Goods
KEWWITHY AGENCIES	HOMA AFFAIRS	42,000.00	Goods
KEWWITHY AGENCIES	HOMA AFFAIRS	32,000.00	Goods
NAPIER ENTERPRISES	HOMA AFFAIRS	91,200.00	Goods
EFTHAN ENTERPRISES	HOMA AFFAIRS	247,040.00	Goods
SCIENCESCOPE LTD	CID	18,942,800.00	Goods
AFRO-KENT OFFICE EQUIPMENT	CID	26,304,000.00	Goods
BROADLINK GENREAL MERCHANTS	CID	494,000.00	Goods
BROADLINK GENREAL MERCHANTS	CID	499,000.00	Goods
BLACKWOOD LTD	CID	270,000.00	Goods
NICER ENTERPRISES	CID	463,750.00	Goods
LANEL KENYA SERVICES	CID	37,000.00	Goods
R.H. DEVANI	N.COHE.	27,959.05	Goods
SAEN LIMITED		19,940,500.00	Goods
LIFLORA TEXTILES	GP	1,006,000.00	Goods
LIFLORA TEXTILES	GP	292,200.00	Goods
REMINGTON AGENCY LTD	GP	3,950,000.00	Goods
TECHNIQUES GENERAL SUPPLIES	GP	3,560,000.00	Goods
JUMU ENTERPRISES	GP	5,400,000.00	Goods
RELAY FAST ENTERPRISES	GP	32,000.00	Goods
KEWCREATIONS LTD	GP	1,335,000.00	Goods
ELNUM BUSINESS SOLUTION	GP	665,500.00	Goods
OPTIMUM LOGISTICS	GP	1,425,000.00	Goods
EN DOT AGENCIES	GP	956,000.00	Goods
TROPICAL TECHNOLOGY LTD	GP	1,994,154.00	Goods
MAC DAVID ENGINEERING SERVICES	GP	1,496,600.00	Goods

R.H.DEVANI LTD	GP	628,080.00	Goods
MAC DAVID ENGINEERING SERVICES	GP	1,529,200.00	Goods
MAC DAVID ENGINEERING SERVICES	GP	498,000.00	Goods
MIDVIC ENTERPRISES LTD	GP	360,000.00	Goods
PENIEL LOGISTICS LTD	GP	847,000.00	Goods
PENIEL LOGISTICS LTD	GP	81,000.00	Goods
PENIEL LOGISTICS LTD	GP	956,820.00	Goods
CITIES EXCLUSIVE SERVICES LTD	GP	496,000.00	Goods
LUCKNOW PROPERTIES LTD	GP	442,000.00	Goods
FIRST RESOURCE TECH.SERVICES LTD	GP	1,401,200.00	Goods
ROLAND KENYA LTD	GP	561,500.00	Goods
JO & JOS INVESWTMENT LTD	GP	841,500.00	Goods
TREND COMPANY	GP	1,245,600.00	Goods
GOVERNMENT PRINTERS	HQS	77,600.00	Goods
EVASTAR ENTERPRISES SERVICES	HQS	160,000.00	Goods
REGENCY SYSTEMS	HQS	260,100.00	Goods
OFFICE TECHNOLOGIES LIMITED	HQS	290,000.00	Goods
FERIETA AGENCIES	HQS	344,000.00	Goods
NANJAYA ENTERPRISES	HQS	350,000.00	Goods
JEFFWEBE ENTERPRISES	HQS	350,000.00	Goods
THE DANTE LOGISTICS	HQS	420,000.00	Goods
BEADLES LIMITED	HQS	425,000.00	Goods
CHASE OFFICE SYSTEMS LIMITED	HQS	429,975.00	Goods
ELECTRO DIGITAL COMPUTERS (K)	HQS	436,000.00	Goods
GINCOM CONTRACTORS	HQS	438,000.00	Goods
TRAMEX-TELL AGENCIES	HQS	438,000.00	Goods
ELECTRO DIGITAL COMPUTERS (K)	HQS	445,000.00	Goods
REEDS INTERNATIONAL	HQS	448,000.00	Goods
SHABUA INVESTMENTS	HQS	450,000.00	Goods
MALIA GENERAL MERCHANTS LTD	HQS	456,000.00	Goods
RASMI GENERAL SUPPLIERS	HQS	465,000.00	Goods
ELECTRO DIGITAL COMPUTERS (K)	HQS	478,000.00	Goods
SOTELAI MERCHANTS	HQS	480,000.00	Goods
MAXWELL COMMUNICATION SYSTEMS	HQS	480,700.00	Goods
LOGIC LINK ENTERPRISES	HQS	481,000.00	Goods
JOLOKA ENTERPRISES	HQS	484,000.00	Goods
MEMBRANE SYSTEM	HQS	485,000.00	Goods
TRIPTECH MERCHANTS	HQS	487,500.00	Goods
PLATINUM ENTERPRISES	HQS	490,000.00	Goods
EVASTAR ENTERPRISES	HQS	495,000.00	Goods
NATIVE INVESTMENTS	HQS	3,475,000.00	Goods
SUNBEAM COMPUTER SYSTEMS (EA) LTD	HQS	4,628,400.00	Goods
MADRAS SECURITY PRINTERS SYSTEMS	HQS	4,720,000.00	Goods
GOVERNMENT PRINTERS	HQS	6,008,800.00	Goods

JENNE ENTERPRISES	HQS	6,270,000.00	Goods
MADRAS SECURITY PRINTERS SYSTEMS	HQS	7,687,154.00	Goods
JENNE ENTERPRISES	HQS	9,405,000.00	Goods
MADRAS SECURITY PRINTERS SYSTEMS	HQS	23,600,000.00	Goods
DE LA RUE SOUTH AFRICA LTD	HQS	35,095,500.00	Goods
MADRAS SECURITY PRINTERS SYSTEMS	HQS	62,496,000.00	Goods
MADRAS SECURITY PRINTERS SYSTEMS	HQS	66,080,000.00	Goods
		1,089,860,306.45	Goods Total
MS OPTIMUM AUTOMATION	HQS	498,870.00	Services
MS SCAN MICROSYSTEMS	HQS	499,850.00	Services
CMC MOTORS	HQS	52,828.00	Services
MS LONGSIAHT INVESTMENT CO.LTD	HQS	892,500.00	Services
MS SAIRAJ	HQS	250,560.00	Services
CONFERENCE CARTERS	HQS	14,160.00	Services
CONFERENCE CARTERS	HQS	14,400.00	Services
CONFERENCE CARTERS	HQS	30,000.00	Services
MS MACHAKOS AGRICULTURAL TRAINING	HQS	522,750.00	Services
MS MACHAKOS AGRICULTURAL TRAINING	HQS	524,250.00	Services
MS MACHAKOS AGRICULTURAL TRAINING	HQS	625,000.00	Services
POSTAL CORPORATION OF KENYA	HQS	18,960.00	Services
POSTAL CORPORATION OF KENYA	HQS	45,890.00	Services
THE POSTMATER GENERAL	HQS	90,000.00	Services
NAIROBI WATER COMPANY	HQS	3,187,834.70	Services
OLOOLAISER WATER & SEWERAGE CO. LTD	HQS	216,183.00	Services
NZOIA WATER SERVICES CO.LTD	HQS	17,728.80	Services
EMBU WATER & SANITATION COMPANY	HQS	33,060.00	Services
NZOIA WATER SERVICES CO.LTD	HQS	58,277.00	Services
KENYA POWER AND LIGHTING CO.LTD	HQS	53,560.00	Services
OTHAYA MUKURWE-INI WATER	HQS	30,065.00	Services
OTHAYA MUKURWE-INI WATER	HQS	23,565.00	Services
MS RMA MOTORS KENYA LTD	HQS	67,926.00	Services
TOYOTA KENYA LTD	HQS	19,207.00	Services
ACE AUTOCENTRE LTD	HQS	86,884.00	Services
CONFERENCE CARTERS	HQS	23,364.00	Services
SAFARIPARK HOTEL & CASINO	HQS	51,000.00	Services
CONFERENCE CARTERS	HQS	33,158.00	Services
CONFERENCE CARTERS	HQS	75,874.00	Services
TIN-TIN RESTAURANT	HQS	50,000.00	Services
CONFERENCE CARTERS	HQS	6,000.00	Services
CONFERENCE CARTERS	HQS	7,000.00	Services
THE STANDARD GROUP LTD	HQS	232,000.00	Services
CONFERENCE CARTERS	HQS	9,000.00	Services
TIN-TIN RESTAURANT	HQS	25,000.00	Services
THE NATION MEDIA GROUP	HQS	2,431,708.00	Services

JOSEPHATE MUNUVE KAVALE	HQS	36,600.00	Services
DT DOBIE	HQS	120,319.00	Services
POSTAL CORPORATION OF KENYA	HQS	49,180.00	Services
DEPUTY COUNTY COMM. EMBU WESR SUB	HQS	6,000.00	Services
TIN-TIN RESTAURANT	HQS	41,320.00	Services
SAROVA STANLEY	HQS	32,250.00	Services
THE NATIONAL DEFENCE COLLEGE	HQS	3,892,500.00	Services
SAMO AGENCIES LTD	HQS	14,000.00	Services
NZIITU WATER PROJECT SELF HELP GROUP	HQS	19,050.00	Services
TIN-TIN RESTAURANT	HQS	25,000.00	Services
SAMO AGENCIES LTD	HQS	39,600.00	Services
IMPERIAL HOTEL	HQS	1,592,351.80	Services
MT. KENYA SCHOOL OF ADVENTURE & LEA	HQS	262,500.00	Services
TIN-TIN RESTAURANT	HQS	20,000.00	Services
CONFERENCE CARTERS	HQS	15,576.00	Services
CMC MOTORS	HQS	150,121.00	Services
CMC MOTORS	HQS	99,546.00	Services
CMC MOTORS	HQS	131,547.00	Services
JOTO ENTERPRISES	HQS	23,200.00	Services
JOSEN AUTO GARAGE	HQS	82,000.00	Services
CMC MOTORS	HQS	1,822,599.00	Services
CMC MOTORS	HQS	33,453.00	Services
CMC MOTORS	HQS	56,878.00	Services
CMC MOTORS	HQS	62,585.00	Services
CMC MOTORS	HQS	71,788.00	Services
CMC MOTORS	HQS	48,378.00	Services
CMC MOTORS	HQS	89,581.00	Services
CMC MOTORS	HQS	148,645.00	Services
CMC MOTORS	HQS	51,453.00	Services
CMC MOTORS	HQS	81,505.00	Services
JOSEN AUTO GARAGE	HQS	189,000.00	Services
CMC MOTORS	HQS	125,049.00	Services
CMC MOTORS	HQS	51,099.00	Services
CMC MOTORS	HQS	70,313.00	Services
CMC MOTORS	HQS	34,699.00	Services
CMC MOTORS	HQS	157,916.00	Services
CMC MOTORS	HQS	215,179.00	Services
CMC MOTORS	HQS	183,606.00	Services
CMC MOTORS	HQS	61,415.00	Services
CMC MOTORS	HQS	77,621.00	Services
CMC MOTORS	HQS	81,451.00	Services
CMC MOTORS	HQS	58,941.00	Services
CMC MOTORS	HQS	117,552.00	Services
CMC MOTORS	HQS	86,275.00	Services

CMC MOTORS	HQS	36,520.00	Services
CMC MOTORS	HQS	37,599.00	Services
CMC MOTORS	HQS	80,631.00	Services
CMC MOTORS	HQS	154,807.00	Services
CMC MOTORS	HQS	44,462.00	Services
CMC MOTORS	HQS	47,574.00	Services
CMC MOTORS	HQS	115,258.00	Services
CMC MOTORS	HQS	62,080.00	Services
CMC MOTORS	HQS	39,242.00	Services
CMC MOTORS	HQS	67,777.00	Services
CMC MOTORS	HQS	54,817.00	Services
CMC MOTORS	HQS	47,474.00	Services
CMC MOTORS	HQS	10,851.00	Services
CMC MOTORS	HQS	51,041.00	Services
CMC MOTORS	HQS	48,722.00	Services
CMC MOTORS	HQS	290,622.00	Services
GOVERNMENT PRINTER	HQS	406,000.00	Services
THE STANDARD GROUP LTD	HQS	1,687,104.00	Services
JAMES NDIGHILA NDAU	HQS	11,200.00	Services
PROTASIO FLAVIAN NKONGE	HQS	232,520.00	Services
BENJAMIN CHEPKWONY RONO	HQS	68,790.00	Services
PATRICK LEWA MENZA	HQS	20,375.85	Services
JOSEPH KAHINDU NGARI	HQS	209,821.30	Services
SOIT SAMSON KIPSOI	HQS	5,208.05	Services
JOSEPH NYAGA	HQS	31,005.65	Services
JOSHUA MWEMA MWENDO	HQS	1,575.00	Services
PETER JUMWA	HQS	22,545.50	Services
JOSEPH WAIRAGU IRUNGU	HQS	145,060.00	Services
LORNA ODERO OKOTH	HQS	101,802.00	Services
EMBU WATER & SANITATION COMPANY	HQS	500.00	Services
EMBU WATER & SANITATION COMPANY	HQS	500.00	Services
KIBWEZI MAKINDU WATER	HQS	4,050.00	Services
KIBWEZI MAKINDU WATER	HQS	16,050.00	Services
KIBWEZI MAKINDU WATER	HQS	1,095.00	Services
EMBU WATER & SANITATION COMPANY	HQS	250.00	Services
EMBU WATER & SANITATION COMPANY	HQS	450.00	Services
EMBU WATER & SANITATION COMPANY	HQS	950.00	Services
EMBU WATER & SANITATION COMPANY	HQS	3,540.00	Services
EMBU WATER & SANITATION COMPANY	HQS	2,130.00	Services
KIBWEZI MAKINDU WATER	HQS	2,655.00	Services
KIBWEZI MAKINDU WATER	HQS	3,010.00	Services
KIBWEZI MAKINDU WATER	HQS	3,010.00	Services
AFROKENT OFFICE EQUIPMENT	HQS	218,000.00	Services
CONFERENCE CARTERS	HQS	26,400.00	Services

MUDNUT BUSINESS MANAGEMENT	HQS	490,000.00	Services
MUDNUT BUSINESS MANAGEMENT	HQS	480,000.00	Services
EDUCATION ENHANCEMENT CENTRE	HQS	495,000.00	Services
EDUCATION ENHANCEMENT CENTRE	HQS	480,000.00	Services
CLEANING SERVICES LTD	HQS	359,310.00	Services
RAVEN TECHNOLY	HQS	455,100.00	Services
ROAN SERVICES	HQS	1,370,113.50	Services
PRINTCOM FAX OFFICE SOLUTION	HQS	158,880.00	Services
OPTIMUM SOLUTIONS	HQS	377,000.00	Services
ANNAPOUS CONSULTANTS	HQS	498,000.00	Services
TOYOTA KENYA LTD	HQS	5,387,485.00	Services
BRAND MASTERS AGENCY	HQS	3,451,580.00	Services
ROSIMA TOURS & TRAVEL	HQS	242,493.00	Services
KENYA MOTORS & EQUIPMENT	HQS	34,378.00	Services
CMC MOTORS	HQS	136,379.25	Services
HIGHRIDER	HQS	38,200.00	Services
SHABRA TRADING	HQS	168,000.00	Services
KICC	HQS	230,552.00	Services
KICC	HQS	441,859.00	Services
WANDERJOY PARTY	HQS	5,000,000.00	Services
WANDERJOY PARTY	HQS	2,000,000.00	Services
SAFARIPARK HOTEL & CASINO	HQS	4,307,400.00	Services
KEVWINY AGENCIES	HQS	68,000.00	Services
PUBLIC SERVICE CLUB KISUMU	HQS	240,500.00	Services
PUBLIC SERVICE CLUB KISUMU	HQS	72,450.00	Services
CMC MOTORS GROUP LTD	HQS	32,374.00	Services
CMC MOTORS GROUP LTD	HQS	15,000.00	Services
CMC MOTORS GROUP LTD	HQS	29,428.00	Services
CMC MOTORS GROUP LTD	HQS	164,831.00	Services
CMC MOTORS GROUP LTD	HQS	128,028.00	Services
CMC MOTORS GROUP LTD	HQS	32,380.00	Services
CMC MOTORS GROUP LTD	HQS	85,675.00	Services
KENYA POWER AND LIGHTING CO.LTD	HQS	42,643.60	Services
KENYA POWER AND LIGHTING CO.LTD	HQS	96,000.00	Services
CMC MOTORS GROUP LTD	HQS	148,645.00	Services
RMA MOTORS (KENYA) LTD	HQS	89,937.00	Services
THE MUNICIPAL OF MACHAKOS	HQS	421,050.00	Services
KIBWEZI MAKINDU WATER	HQS	34,805.00	Services
KITUI WATER & SANITATION	HQS	4,300.00	Services
KIBWEZI MAKINDU WATER	HQS	38,121.00	Services
MALAVA WATER SUPPLY	HQS	5,350.00	Services
IMETHA WATER & SANITATION	HQS	17,600.00	Services
GULF WATER LTD	HQS	37,520.00	Services
LAKE VICTORIA SOUTH WATER SERVICES	HQS	450.00	Services

KIBWEZI MAKINDU WATER	HQS	56,471.00	Services
KITUI WATER & SANITATION	HQS	4,780.00	Services
PS MINISTRY OF PLANNING & DEV.	HQS	5,520.90	Services
DCC KINANGO	HQS	50,000.00	Services
JIMMON SERVICES	HQS	378,400.00	Services
KENYA POWER AND LIGHTING CO.LTD	HQS	47,082.20	Services
NAIROBI SERENA	HQS	67,500.00	Services
KITUI WATER & SANITATION	HQS	5,260.00	Services
LANDROVER SUPA BOUTIQUE ENT.	HQS	198,360.00	Services
KERICHO WATERY SANITATION CO.	HQS	19,322.00	Services
KAHUTI WATER & SANITATION	HQS	9,705.00	Services
KIMORIRI MULTI-PURPOSE SELF HELP	HQS	35,800.00	Services
MURANGA WATER & SANITATION CO.	HQS	20,219.54	Services
TAVEVO WATER SEWARAGE CO.	HQS	18,100.00	Services
NITHI WATER & SANITATION CO.LTD	HQS	22,478.00	Services
MALINDI WATER & SEWARAGE	HQS	3,290.00	Services
MANCHESTER OUTFITTERS LTD.	GSU	160,000.00	Services
M/S MBUKONI EAST CONTROL SERVICES	GSU	270,000.00	Services
MS RINE GENERAL CONTRACTORS	GSU	497,000.00	Services
M/S ROSMA TOURS & TRAVEL	AP	94,885.00	Services
KENYA MOTOR & EQUIP.LTD	AP	127,144.00	Services
M/S ROSMA TOURS & TRAVEL	AP	145,995.00	Services
BITTERGARD AGENCIES	AP	1,200,000.00	Services
GOVERNMENT CLEARING AGENT	AP	58,040,524.60	Services
WAMERA AUTO & MECH ENG. WORKS	NRB	29,986.00	Services
VIABLE PLANET SOLUTIONS	NRB	382,500.00	Services
KABOLA WORKSHOPS LIMITED	NRB	19,203.80	Services
MFI OFFICE SOLUTIONS	NRB	178,281.50	Services
WAMERA AUTO & MECH ENG. WORKS	NRB	28,000.00	Services
WAMERA AUTO & MECH ENG. WORKS	NRB	29,800.00	Services
AFRICAN TOUCH SAFARIS LTD	NRB	81,950.00	Services
MADARA MOTOR SERVICES	NRB	21,460.00	Services
KABOLA WORKSHOPS LIMITED	NRB	28,768.00	Services
KABOLA WORKSHOPS LIMITED	NRB	28,292.40	Services
KABOLA WORKSHOPS LIMITED	NRB	28,594.00	Services
KABOLA WORKSHOPS LIMITED	NRB	28,292.40	Services
KABOLA WORKSHOPS LIMITED	NRB	28,292.40	Services
KABOLA WORKSHOPS LIMITED	NRB	25,531.60	Services
KABOLA WORKSHOPS LIMITED	NRB	15,880.40	Services
WAMERA AUTO & MECH ENG. WORKS	NRB	16,300.00	Services
WAMERA AUTO & MECH ENG. WORKS	NRB	24,256.00	Services
KABOLA WORKSHOPS LIMITED	NRB	22,536.00	Services
MADARA MOTOR SERVICES	NRB	23,084.00	Services
IDEAL SURELY MOTOR SOLUTION	NRB	123,670.00	Services

IDEAL SURELY MOTOR SOLUTION	NRB	208,000.00	Services
PONG AGENCIES	NRB	71,390.00	Services
W K AUTO & HARDWARE	NRB	17,500.00	Services
KABOLA WORKSHOPS LIMITED	NRB	22,202.00	Services
IDEAL SURELY MOTOR SOLUTION	NRB	22,100.00	Services
W K AUTO & HARDWARE	NRB	22,500.00	Services
PONG AGENCIES	NRB	71,390.00	Services
KABOLA WORKSHOPS LIMITED	NRB	74,200.00	Services
APEX MOTOR MART LTD	NRB	29,348.00	Services
MFI DOCUMENT SOLUTIONS	NRB	302,000.00	Services
APEX MOTOR MART LTD	NRB	27,028.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	108,750.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	13,940.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	112,310.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	29,270.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	39,960.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	59,970.00	Services
MILLENIUM CONCEPT	IMMIGR DEPT	280,000.00	Services
SKYPLUS SOLUTION	IMMIGR DEPT	92,800.00	Services
SLEEP INN LTD	IMMIGR DEPT	6,400.00	Services
NAIROBI WATER COMPANY	IMMIGR DEPT	51,973.75	Services
CREATIVE CONSOLIDATED SYSTEMS LTD	IMMIGR DEPT	960,000.00	Services
NAM DAR CATERERS	IMMIGR DEPT	20,000.00	Services
GENERAL MOTORS EAST AFRICA	IMMIGR DEPT	12,040.00	Services
PONG AGENCIES	IMMIGR DEPT	1,019,690.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	32,250.00	Services
CREATIVE CONSOLIDATED SYSTEMS LTD	IMMIGR DEPT	392,258.00	Services
MARSHALLS EAST AFRICA LTD	IMMIGR DEPT	99,340.00	Services
PONG AGENCIES	IMMIGR DEPT	396,000.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	97,025.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	56,410.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	90,240.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	90,975.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	147,730.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	54,490.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	29,830.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	92,780.00	Services
PAGO AIRWAYS TRAVEL SERVICES	IMMIGR DEPT	577,670.00	Services
CMC MOTORS GROUP LTD	IMMIGR DEPT	124,825.00	Services
KABOLA WORKSHOPS LTD	IMMIGR DEPT	282,216.00	Services
ATTORNEY GENERAL	HQRS	97,600.00	Services
TEMPLE BUSINESS INSTITUTE	HQRS	149,000.00	Services
KENYA POWER	HQRS	5,078,636.10	Services
PAGO AIRWAYS TRAVEL SERVICES	REFUGEES	56,155.00	Services

DAVID DAMARIS HOUSE KEEPING	REFUGEES	357,000.00	Services
KENYA SCHOOL OF LAW	REFUGEES	97,440.00	Services
GALANA STATIONERS AND PRINTERS	CIVIL REG	450,000.00	Services
JOTO ENTERPISES	CIVIL REG	31,726.00	Services
KEW CREATIONS LTD	CIVIL REG	450,000.00	Services
HASS PLAZA MANAGEMENT LTD	CIVIL REG	2,296,194.50	Services
HASS PLAZA MANAGEMENT LTD	CIVIL REG	10,695,623.40	Services
HASS PLAZA MANAGEMENT LTD	CIVIL REG	5,794,512.00	Services
D.T DOBIE	CIVIL REG	61,256.90	Services
POSTAL CORPORATION OF KENYA'	CIVIL REG	1,350,000.00	Services
CMC MOTORS GROUP LTD	CIVIL REG	121,582.95	Services
NATION MEDIA GROUP	CIVIL REG	112,106.30	Services
BARAKA MARKETING SUPPORT SERVICES	CIVIL REG	1,554,750.00	Services
THE CO-OPERATIVE UNI.COLLEGE OF KENY	CIVIL REG	89,520.00	Services
WOODGROOVE ENTERPRISES	CIVIL REG	470,000.00	Services
CMC MOTORS GROUP LTD	CIVIL REG	36,798.00	Services
HATARI SECURITY GUARDS LTD	CIVIL REG	250,560.00	Services
KENYA SAFARI LODGES&HOTELS	CIVIL REG	280,000.00	Services
POSTAL CORPORATION OF KENYA	POLICE	13,920.00	Services
AKARIM AGENCIES	POLICE	185,500.00	Services
AKARIM AGENCIES	POLICE	480,165.00	Services
EVAS EVENTS	POLICE	40,700.00	Services
THE STANDARD GROUP LTD.	POLICE	225,504.00	Services
SPORTS STADIA MANAGEMENT BOARD	POLICE	720,000.00	Services
KENYA PIPELINE CO. LTD	POLICE	62,500.00	Services
NAIROBI WATER CO.	POLICE	8,182,974.10	Services
NAIROBI WATER CO.	POLICE	212,392.90	Services
NAIROBI WATER CO.	POLICE	432,842.95	Services
GATUNDU SOUTH WATER CO.	POLICE	351,450.00	Services
LIMURU WATER CO.	POLICE	50,395.00	Services
BAHATI DISTRICT HOSPITAL	POLICE	163,205.00	Services
IMETHA WATER CO.	POLICE	177,370.00	Services
MOMBASA WATER CO.	POLICE	3,208,063.80	Services
OLOOLAISER WATER CO.	POLICE	291,410.00	Services
KISUMU WATER CO.	POLICE	2,290,823.30	Services
NYERI WATER CO	POLICE	1,328,026.90	Services
MOMBASA WATER CO.	POLICE	102,557.30	Services
NAIROBI WATER CO.	POLICE	262,247.65	Services
NZOIA WATER CO.	POLICE	475,245.05	Services
GARISA WATER CO.	POLICE	341,283.00	Services
K.P & L CO. LTD.	POLICE	378,001.30	Services
MINJA TYRES & AUTO MART	POLICE	1,526,000.00	Services
D.T DOBIE	POLICE	301,250.00	Services
D.T DOBIE	POLICE	96,406.80	Services

D.T DOBIE	POLICE	139,499.40	Services
D.T DOBIE	POLICE	499,226.00	Services
D.T DOBIE	POLICE	26,500.00	Services
D.T DOBIE	POLICE	188,596.50	Services
D.T DOBIE	POLICE	32,634.30	Services
D.T DOBIE	POLICE	489,189.00	Services
D.T DOBIE	POLICE	166,105.10	Services
D.T DOBIE	POLICE	143,650.00	Services
D.T DOBIE	POLICE	144,215.60	Services
D.T DOBIE	POLICE	293,168.10	Services
D.T DOBIE	POLICE	48,950.00	Services
D.T DOBIE	POLICE	134,729.40	Services
STANTECH MOTORS LTD.	POLICE	9,860.00	Services
STANTECH MOTORS LTD.	POLICE	33,663.00	Services
STANTECH MOTORS LTD.	POLICE	112,178.00	Services
STANTECH MOTORS LTD.	POLICE	16,224.00	Services
STANTECH MOTORS LTD.	POLICE	77,141.00	Services
STANTECH MOTORS LTD.	POLICE	11,660.00	Services
STANTECH MOTORS LTD.	POLICE	9,860.00	Services
STANTECH MOTORS LTD.	POLICE	9,860.00	Services
STANTECH MOTORS LTD.	POLICE	18,212.00	Services
STANTECH MOTORS LTD.	POLICE	21,460.00	Services
ACE AUTO CENTRE LTD	POLICE	28,014.00	Services
ACE AUTO CENTRE LTD	POLICE	66,004.00	Services
ACE AUTO CENTRE LTD	POLICE	33,814.00	Services
CMC MOTORS	POLICE	169,901.00	Services
CMC MOTORS	POLICE	122,257.00	Services
CMC MOTORS	POLICE	308,917.00	Services
SIMBA CORPORATION LTD	POLICE	5,500.00	Services
SIMBA CORPORATION LTD	POLICE	25,700.00	Services
SIMBA CORPORATION LTD	POLICE	68,057.90	Services
SAMEER AFRICA LTD.	POLICE	108,223.75	Services
TOYOTA KENYA LTD	POLICE	1,890,099.00	Services
1 WAY AFRICA (K) LTD	POLICE	118,320.00	Services
EAGLE WOOD MULTIPLE SUPPLIES	POLICE	572,150.00	Services
STARCOOL INVESTMENTS	POLICE	158,600.00	Services
PAMTECH ENTERPRISES	POLICE	37,600.00	Services
MULTICHOICE K. LTD	POLICE	159,774.00	Services
KIPEPEO SOLUTIONS	POLICE	187,282.00	Services
SIMBANET COM LTD.	POLICE	59,160.00	Services
AFROKENT OFFICE EQUIP:	POLICE	346,000.00	Services
NAIROBINET (K) LTD	POLICE	75,400.00	Services
1 WAY AFRICA (K) LTD	POLICE	118,320.00	Services
GOOD WILL LTD.	POLICE	150,000.00	Services

TELKOM (K) LTD	POLICE	6,352,610.20	Services
TELKOM (K) LTD	POLICE	38,781.00	Services
ACARIZA AVIATION LTD	POLICE	75,627,483.70	Services
STAHILL EXPRESS CO. LTD	POLICE	126,160.00	Services
KENYA BUREAU OF STANDARDS	POLICE	206,480.00	Services
TELKOM (K) LTD	POLICE	257,152.75	Services
POLICE DIVISIONS:WATER ,SEWERAGE,	POLICE	47,678,413.79	Services
KAPENGURIA WATER & SEWARAGE	PRISONS	65,350.00	Services
WOTE WATER & SEWARAGE	PRISONS	573,000.00	Services
MOMBASA WATER	PRISONS	1,000,000.00	Services
MOMBASA WATER	PRISONS	125,000.00	Services
THIKA WATER SEWARAGE	PRISONS	868,377.50	Services
MARALAL WATER & SANITATION	PRISONS	128,902.00	Services
NAKURU WATER & SANITATION	PRISONS	1,000,000.00	Services
NAIROBI WATER CO.	PRISONS	2,000,000.10	Services
NYAHURURU WATER & SANITATION	PRISONS	805,870.50	Services
EMBU WATER & SANITATION	PRISONS	1,000,000.00	Services
LAKE VICTORIA NORTH WATER SERVICES	PRISONS	1,000,000.00	Services
KITUI WATER & SANITATION CO	PRISONS	314,910.00	Services
NZOIA WATER SERVICES CO. LTD	PRISONS	1,000,000.00	Services
ELDORET WATER & SANITATION CO.	PRISONS	1,000,000.00	Services
TAVERO WATER AND SEWERAGE	PRISONS	3,000,000.00	Services
KENYA POWER & LIGHTING	PRISONS	12,000,000.00	Services
NAROK WATER & SEWERAG	PRISONS	118,360.00	Services
KENYATTA INTER. CONFERENCE CENTRE	PRISONS	205,000.00	Services
ST.IGNATIUS MUKUMU B.A. SCHOOL	HOMA AFFAIRS	37,753.00	Services
SWARRA SIGN GHARIAL	HOMA AFFAIRS	33,385.00	Services
KENYA REINSURANCE CORP	HOMA AFFAIRS	2,489,395.95	Services
MWINJO SEC. SCHOOL	HOMA AFFAIRS	15,302.00	Services
LLYOD MASIKA LTD	HOMA AFFAIRS	2,189,496.00	Services
TELPOSTA PENSION SCHEME	HOMA AFFAIRS	1,044,000.00	Services
TELPOSTA PENSION SCHEME	HOMA AFFAIRS	6,521,903.00	Services
LOMAR SERVICES	CID	2,750,000.00	Services
SCIENCESCOPE LTD	CID	175,000.00	Services
SUBARU KENYA	CID	218,583.25	Services
NALIYA DIBIL MOHAMED	CID	780,000.00	Services
ACCESS KENYA GROUP LTD	N.COHE.	37,120.00	Services
KENWIVY AGENCIES	N.COHE.	94,000.00	Services
ALPHATECH GENRAL SUPPLIES	N.COHE.	19,600.00	Services
KICC	N.COHE.	30,000.00	Services
KICC	N.COHE.	265,492.00	Services
THE NATIONAL TREASURY, GOVN.IT SER	GP	600,000.00	Services
KESAL	GP	1,200,000.00	Services
MAC DAVID ENGINEERING SERVICES	GP	1,171,500.00	Services

MAC DAVID ENGINEERING SERVICES	GP	2,195,150.00	Services
FMD EAST AFRICA	GP	140,695.00	Services
TOMVIN TECHNOLOGIES	HQS	300,000.00	Services
EDAPS OVERSEAS LTD	HQS	6,813,136.00	Services
EDAPS OVERSEAS LTD	HQS	24,062,500.00	Services
VANGUARD SUPPLIES LTD	HQS	244,000.00	Services
LYBEA LIMITED COMPANY	HQS	350,000.00	Services
BELLWISE TECHNOLOGY LIMITED	HQS	325,000.00	Services
PATIMOSE ENTERPRISES	HQS	900,000.00	Services
SALLYCOM ENTERPRISES	HQS	490,000.00	Services
REAL EXPECTATION ENTERPRISES	HQS	315,000.00	Services
M/S TUDDAH COMMUNIC LTD.	HQS	478,800.00	Services
AYOTECH AGENCY	HQS	362,500.00	Services
SCHINDLER LIMITED	HQS	121,479.90	Services
SCHINDLER LIMITED	HQS	404,916.40	Services
		396,035,191.78	Services Total
		1,871,954,526.88	Grand Total

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

HON. FRANCIS OLE KAPARO	HQS	23,750.00	senior mgnt
PRINCIPAL SECRETARY	HQS	100,000.00	senior mgnt
PRINCIPAL SECRETARY	HQS	70,200.00	senior mgnt
PRINCIPAL SECRETARY	HQS	10,270,000.00	senior mgnt
		10,463,950.00	senior mgnt Total
PATRICK WAMBUA MULI	HQS	72,000.00	middle mgnt
FLORA NDWIGA	REFUGEES	19,575.00	Middle Mgnt
EUGENE O. LUKINGI	REFUGEES	71,820.00	Middle Mgnt
EUGENE O. LUKINGI	REFUGEES	114,750.00	Middle Mgnt
MOHAMMED GALGALO ADI	REFUGEES	52,850.00	Middle Mgnt
GEOFFREY WAFULA	REFUGEES	23,542.50	Middle Mgnt
BAYTON N. OKWIRI	PRISONS	90,306.06	Middle mgnt
BEATRICE MATINGI ERIMA	POLICE	6,665.00	Middle mgnt
D.C KIMILILI A/C 230017 JOHN WAMALWA	POLICE	8,499.00	Middle mgnt
2006014691 JEREMY MBUBA	POLICE	20,800.00	Middle mgnt
GRACE SOSI ALI	POLICE	20,000.00	Middle mgnt
KILUU M. MUCHAMUA C/O OCPD ATHIRIVER	POLICE	44,690.00	Middle mgnt
POLICE DIVISIONS: DOMESTIC TRAVEL		5,805,470.00	Middle mgnt
		6,350,967.56	middle mgnt Total
MARTIN KARIMI KABURU	HQS	2,800.00	Unionisable
WASHINGTON MACHUA KAHOCHO	HQS	5,000.00	Unionisable

JOSPHAT KINYUA	HQS	163,214.40	Unionisable
KENNEDY OTIENO OWAA	HQS	5,000.00	Unionisable
FLORENCE W. KINYUA	HQS	44,398.00	Unionisable
LOWOTON NECODEMUS EMURON	HQS	25,020.00	Unionisable
FLORENCE M. WAMBUA	HQS	17,000.00	Unionisable
LEONARD M. MGUTE	HQS	10,000.00	Unionisable
JAMES MACHARIA MWAKA	HQS	8,000.00	Unionisable
MICHAEL KIMONDO	IMMIGR DEPT	7,000.00	Unionisable
MOSES MUNGA	IMMIGR DEPT	7,000.00	Unionisable
PRINCIPAL IMMIGRATION OFFICER JKIA	IMMIGR DEPT	2,445,590.00	Unionisable
JAMES WAMBUA MUTUA	IMMIGR DEPT	58,500.00	Unionisable
PRINCIPAL IMM OFFICER WILSON AIRPORT	IMMIGR DEPT	232,300.00	Unionisable
HAROLD MWANDEMBE MBOGO	IMMIGR DEPT	25,550.00	Unionisable
ISAAC MUGAMBI MWARIRI	IMMIGR DEPT	5,300.00	Unionisable
CHARITY WANJIRU MWANGI	IMMIGR DEPT	5,300.00	Unionisable
TED MAINA MACHARIA	IMMIGR DEPT	5,000.00	Unionisable
STEPHEN BYRON YONGO	IMMIGR DEPT	5,300.00	Unionisable
AGNES MWAKA MWAMBODZE	IMMIGR DEPT	5,000.00	Unionisable
STEPHEN MUSAU	IMMIGR DEPT	5,000.00	Unionisable
LYDIAH SYOMBUA NGOMO	IMMIGR DEPT	5,300.00	Unionisable
VARIOUS PAYEES	IMMIGR DEPT	189,000.00	Unionisable
NICODEMUS KILONZO MACKENZIE	IMMIGR DEPT	2,000.00	Unionisable
VINCENT MWANZIA MASILA	IMMIGR DEPT	5,000.00	Unionisable
JOB ETOLE	IMMIGR DEPT	5,000.00	Unionisable
BARBARA NJERI IRERI	IMMIGR DEPT	5,000.00	Unionisable
CHARITY NAMSI EPHRAIM	IMMIGR DEPT	5,000.00	Unionisable
ROSE WAITHIRA KAMAU	IMMIGR DEPT	5,300.00	Unionisable
URSULA KEMUMA ABUGA	IMMIGR DEPT	5,000.00	Unionisable
GRACE MKANYIKA KOTA	IMMIGR DEPT	5,000.00	Unionisable
ESTHER WACHUKA MBURU	IMMIGR DEPT	5,000.00	Unionisable
JOYCE WAMUCII MUTERO	IMMIGR DEPT	5,000.00	Unionisable
CHARLES KUGUMA KIMANI	IMMIGR DEPT	5,000.00	Unionisable
MONICAH NYATICHI OMWANDO	IMMIGR DEPT	2,000.00	Unionisable
JOHN MWITI OMUSE	IMMIGR DEPT	5,000.00	Unionisable
SABINA KERUBO MATOKE	IMMIGR DEPT	5,000.00	Unionisable
MARGARET WAMBUI MURIUKI	IMMIGR DEPT	5,000.00	Unionisable
SARAH JEPKIRUI	IMMIGR DEPT	5,300.00	Unionisable
LEILA ABDULLAH BUBICHA	IMMIGR DEPT	5,000.00	Unionisable
BETTY MKANG'OMBE MASHOMBO	IMMIGR DEPT	5,300.00	Unionisable
JAMES WAWERU MUIGAI	IMMIGR DEPT	5,000.00	Unionisable
IRENE CHEGE	IMMIGR DEPT	5,000.00	Unionisable
KYALO MUTEMI	IMMIGR DEPT	5,000.00	Unionisable
DAVID OKELO OPIYO	IMMIGR DEPT	5,300.00	Unionisable
EUNICE NKATHA MBURUNG'A	IMMIGR DEPT	5,300.00	Unionisable

ESTHER WATANA NDEGWA	IMMIGR DEPT	5,000.00	Unionisable
JACQUELYN WANJIRU MAINA	IMMIGR DEPT	5,300.00	Unionisable
ANGELA ATIENO OKUKU OMACH	IMMIGR DEPT	5,000.00	Unionisable
EVERLYNE ODA OCHIENO	IMMIGR DEPT	5,300.00	Unionisable
STANLEY GITONGA MUTERO	IMMIGR DEPT	5,000.00	Unionisable
JOY NDUKU MUTUVA	IMMIGR DEPT	5,000.00	Unionisable
MOSES ODIWUOR OWINO	IMMIGR DEPT	3,300.00	Unionisable
MARY IJAYA MMBUSA	IMMIGR DEPT	5,000.00	Unionisable
AMINA DABASSO WABERA	IMMIGR DEPT	17,600.00	Unionisable
LUKE MBAMBO OMOLO	IMMIGR DEPT	202,809.00	Unionisable
HENRY MAINA	CIVIL REG	19,230.00	Unionisable
LOISE GACHAMBI	CIVIL REG	7,980.00	Unionisable
PETER NYANJUI NGANGA	CIVIL REG	10,640.00	Unionisable
PURITY NJOKI JAMES	CIVIL REG	7,000.00	Unionisable
ROBERT MUURU NGURE	CIVIL REG	4,935.00	Unionisable
PAUL BORO KIOI	CIVIL REG	20,720.00	Unionisable
MAUREEN KHISA SIMIYU	CIVIL REG	11,900.00	Unionisable
COMMISSIONER GENERAL PRISONS	PRISONS	73,000.00	Unionisable
VARIOUS	HOMA AFFAIRS	160,000.00	Unionisable
GILBERT GUDUDU	HOMA AFFAIRS	111,850.00	Unionisable
JANE MWANGI	HOMA AFFAIRS	4,950.00	Unionisable
PAUL MUSILI WAMBUA	HOMA AFFAIRS	342,000.00	Unionisable
VARIOUS OFFICERS	GP	8,364,065.30	Unionisable
		12,789,651.70	Unionisable Total
		29,604,569.26	Grand Total

ANNEX 3 - ANALYSIS OF OTHER PENDING BILLS

DESCRIPTION	DEPART.	AMOUNT (KSHS)	NATURE OF PAYMENT
PUBLIC TRUSTEE	PRISONS	53,685.80	Nat. govt entities
PRINCIPAL SECRETARY	HQRS	11,721.00	Nat. govt entities
PRINCIPAL SECRETARY	HQRS	5,612.00	Nat. govt entities
PUBLIC TRUSTEE	HQRS	4,112.50	Nat. govt entities
PS THE NATIONAL TREASURY	HQS	720,621,222.00	Nat. govt entities
		720,696,353.30	Nat. govt entities Total
INTERCITY GENERAL CO LTD.	POLICE	3,198,000.00	Amts to Third Parties
INTERCITY GENERAL CO LTD.	POLICE	3,198,000.00	Amts to Third Parties
INTERCITY GENERAL CO LTD.	POLICE	3,198,000.00	Amts to Third Parties
INTERCITY GENERAL CO LTD.	POLICE	3,198,000.00	Amts to Third Parties
JOHN MWANGI MUIRURI	POLICE	980,000.00	Amts to Third Parties
JOHN MWANGI MUIRURI	POLICE	696,000.00	Amts to Third Parties
JOHN MWANGI MUIRURI	POLICE	1,392,000.00	Amts to Third Parties
FRANCIS GITHUI WAHOME	POLICE	198,990.00	Amts to Third Parties
SHAURIMOYO Y.M.C.A	POLICE	229,500.00	Amts to Third Parties

POLICE DIVISIONS: RENT	POLICE	2,174,000.00	Amts to Third Parties
THE PUBLIC TRUSTEE (DC SUB)	PRISONS	15,874.00	Amts to Third Parties
TH PUBLIC TRUSTEE (DC KILIFI)	PRISONS	2,065.50	Amts to Third Parties
		18,480,429.50	Amts to Third Parties Total
OTHERS			
INTER GOVT			
KRA COMMISSIONER OF INCOME TAX	HOMA AFFAIRS	853,405.00	inter govt
PAY AS PER SCHEDULE	HOMA AFFAIRS	48,000.00	inter govt
PAYMASTER GENERAL	HQRS	496.00	inter govt
PAYMASTER GENERAL	HQRS	51,270.00	inter govt
		953,171.00	inter govt Total
		740,129,953.80	Grand Total
GRAND TOTAL		2,641,689,049.94	

ASSET REGISTER 2013-14

S/N	ITEM	QUANTITY	HISTORICAL COST 2013/2014
1	OFFICE FURNITURE	13	498,000.00
2	COMPUTERS	200	19,604,000.00
3	PRINTERS	200	14,384,000.00
4	UPS	200	2,204,000.00
5	SCANNER	5	64,250.00
6	BAGGAGE SCANNER	2	16,000,000.00
7	SOFTWARE FOR ELECTRONIC BOARD	1	145,928.00

52,900,178.00

OFFICE OF THE PRESIDENT (OOP HQS)

OUTSTANDING IMPREST

AS AT 30/06/14

NAME	P/NO	AMOUNT	DATE ISSUED	DUE DATE	PURPOSE	FOLIO
ROGERS OKIBO MARINDI	20070022265	941,050.00	10/03/14	31/03/14	TASKFORCE IN COUNTIES COMMUNITY POLICING	22
JOHANA KANDIE	48128	2,950,000.00	19/06/14	30/06/14	TO CATER FOR MPEKETONI ATTACKS VICTIMS	25
CHARLES MUREI	1982053990	278,000.00	19/06/14	30/06/14	TO SUPPORT FOR MPEKETONI ATTACKS VICTIMS	39
JACKSON KIOKO	2008024731	315,000.00	30/06/14	10/07/14	OFFICIAL DUTY TO NYANZA	46
BEATRICE NGOTHO	1996046345	100,000.00	26/06/14	30/06/14	OFFICIAL DUTY TO ELDORET	58
MARTHA ARITHO	80042278	457,200.00	21/05/14	15/06/14	FACILITATIONOF TASKFORCE MEETING IN KILIFI	65
ROSEMARY NZUKI	2010054807	200,000.00	23/06/14	30/06/14	PERFORMANCE CONTRACT EVIDENCE COLLECTION	86
FRANCIS KORIR KEITANY	2008033756	46,500.00	27/05/14	16/06/14	OFFICIAL DUTY TO ELDORET	87
SAMMY MBITI	2008024773	7,000.00	30/05/14	30/06/14	OFFICIAL DUTY TO ELDORET	90
MARY NJENGA	2007002451	21,500.00	10/06/14	30/06/14	OFFICIAL DUTY TO MALINDI	103
ISAAC KETER	2003043439	181,700.00	13/06/14	30/06/14	STATE FUNCTION TO NYERI	104
MARTIN KOYIET	2007028279	66,000.00	26/06/14	30/06/14	OFFICIAL DUTY TO BOMET	122
ROBERT KILIKU	1977050026	278,750.00	13/06/14	30/06/14	STATE FUNCTION TO NYERI AND MARSABIT	128
JAPHETH MUMBA	90150421	6,000.00	17/06/14	30/06/14	OFFICIAL DUTY TO MOMBASA	134
JOSEPH IRUNGU	1989026122	75,240.00	27/06/14	30/06/14	OFFICIAL DUTY TO RWANDA	206
FRANCIS APOPA	199500605	45,500.00	15/05/14	10/06/14	OFFICIAL DUTY TO KISUMU AND MOMBASA	209
ANNE KOSGEI	96068592	8,000.00	16/05/14	30/06/14	ALLOWANCE TO GTI MOMBASA	210
NELSON MUNYI	217125	86,688.00	23/05/14	16/06/14	OFFICIAL DUTY TO KIGALI	211
THOMAS WASONGA	1985067710	491,750.00	14/05/14	25/06/14	PREPARATION OF MADARAKA DAY ALLOWANCE	214
C.F. KIMANI	1984010972	357,775.00	06/06/14	30/06/14	WORKSHOP AND TRAINING OF CLERICAL OFFICERS	232
CHARITY NJERI	79228845	31,200.00	26/06/14	30/06/14	OFFICIAL DUTY TO NAKURU	234
HENRY MWANIKI	2008172885	360,000.00	12/06/14	30/06/14	OFFICIAL DUTY TO MARSABIT	241
BENARD NGOTHO	1997098028	130,000.00	27/06/14	15/07/14	RETREAT ALLOWANCE ON PERFORMANCE CONTRACTING	247
HOSMAN K. CHESARO	2008035693	80,000.00	09/06/14	30/06/14	TEAM BUILDING FOR MIDDLE LEVEL OFFICE	267
JUSTUS AYAKO	2008025232	48,000.00	26/06/14	30/06/14	OFFICIAL DUTY TO NAKURU & BUNGOMA	274

JAMES MAINA MUJHORO	1978108288	180,500.00	10/03/14	03/04/14	OFFICIAL DUTY TO NAKURU & MOMBASA	275
ESTHER LOKIYO	1995043425	212,000.00	18/03/14	20/04/14	FINANCIAL ASSISTANCE FOR DISASTER VICTIMS IN CHIMOI	283
DISMAS MOTO GWA	2001036999	36,000.00	08/04/14	16/04/14	OFFICIAL DUTY TO MURANGA	292
CAROLINE NKATHA NJERI	2007044144	280,000.00	27/06/14	30/06/14	RETREAT ALLOWANCE ON PERFORMANCE CONTRACTING	303
MOGUSU MARGARET	82063759	8,000.00	16/05/14	30/06/14	ALLOWANCE TO GTI MOMBASA	307
EUNICE JEPKCECH	2008029846	26,500.00	28/05/14	16/06/14	OFFICIAL DUTY TO MOMBASA	313
JAMES WEPUKHULU	1979051400	11,000.00	28/05/14	16/06/14	TRAVELLING TO KAKAMEGA	314
EVELYNE OPO NDO	1997038565	40,000.00	04/06/14	30/06/14	TO HIRE HEARSE FOR LATE DC IRENE	315
ONESMUS MRINKANYA	2008014689	33,000.00	05/06/14	30/06/14	OFFICIAL DUTY TO KISUMU	317
LUCY ATIENO OIRO	97075216	1,050,000.00	12/06/14	30/06/14	OFFICIAL DUTY MARSABIT FOR MEETING	320
ESTON MURAGE	91009380	18,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO LAMU	323
ROBERT MBANE	2008025193	9,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO MARIGAT	324
JANE KATUSE	1997033214	96,200.00	27/06/14	30/06/14	OFFICIAL DUTY TO TRANS-NZOIA	325
ABDULLAHI A. DAHIR	85004437	874,400.00	30/06/14	10/07/14	OFFICIAL DUTY TO ISIOLO AND NYERI	8
OMAR W. GOD-HANA	79193090	2,197,380.00	30/06/14	10/07/14	OFFICIAL DUTY TO TURKANA AND SAMBURU	9
STEPHEN NYASANI	2006063488	2,558,890.00	28/04/14	16/05/14	FOOD RATIONING FOR AP OFFICERS ON OPERATION	14
STEPHEN BOR	94024363	612,000.00	05/06/14	30/06/14	FACILITATION OF SUPERVISORS FOR TRAINING	19
KIPLANGAT CH-IRCHIR	89124352	105,000.00	20/06/14	30/06/14	TRANSPORTATION OF RECRUITS CHOIR IN MANDERA	24
AGGREY SHAMALA	88071394	473,980.00	23/06/14	10/07/14	REPLENISHMENT OF FRESH FOODS & TRANSPORT TO KILIFI	39
STANLEY VOTE GA	2001009730	52,500.00	20/06/14	30/06/14	OFFICIAL DUTY TO NAROK	42
STEPHEN NTH GA	96059720	388,000.00	01/04/14	02/06/14	SECURITY OPERATION IN MURANG'A	53
RICHARD LIMO	96066060	796,500.00	15/05/14	30/05/14	VOLLEYBALL CHAMPIONSHIP AT KASARANI	55
IBRAHIM JILLO	93048788	120,640.00	25/06/14	10/07/14	NIGHTOUT ALLOWANCE TO LAMU	67
NICHOLAS ROTICH	97073785	7,000.00	03/07/14	21/07/14	OFFICIAL DUTY TO ELDORET	81
BENJAMIN IMAJ	198500383	732,500.00	09/06/14	30/06/14	PURCHASE OF FOOD AND DIESEL OPERATION IN TURKANA	107
JEREMIAH KIBET	2002051235	223,000.00	11/06/14	30/06/14	PURCHAS OF FRESH FOODS AND PETROL	113
PAUL GITONGA	2005011454	138,982.50	15/05/14	30/05/14	OFFICIAL DUTY TO NYERI	138
BENSON WASIKE	79106491	2,958,900.00	30/06/14	10/07/14	OKOTA SILAHA HARAMU OPERATION	153
KENNEDY MASINDE	2005005607	1,067,020.00	06/06/14	30/06/14	PURCHASE OF FOOD AND DIESEL OPERATION IN TURKANA	169
JOSEPHAT LOBUJIN	95050943	661,700.00	13/06/14	20/07/14	PURCHASE OF FOOD AND DIESEL OPERATION	176
YUSTO OPIYO	97069671	1,955,000.00	27/02/14	18/03/14	OFFICIAL DUTY TO SAMBURU	235
LAZARUS OPICHO	88067476	93,852.00	02/05/14	15/06/14	TO ATTEND SEMINAR ON ANT-TERRORISM IN CHINA	240
CHRISPINUS L'WIGADO	1996066434	231,000.00	07/04/14	20/04/14	VERIFICATION OF AP PERSONELL MATTERS	258
ELISHA OBADO ODHIAMBO	90093580	347,200.00	30/06/14	10/07/14	PURCHASE OF FRESH FOOD	267

DANIEL N. MURIITHI	94019847	133,110.00	06/05/14	20/06/14	TO ATTEND SHORT TERM COURSE TOP RUSIA	269
SIMON KARANJA	1990023006	96,301.20	26/06/14	30/06/14	OFFICIAL DUTY TO RWANDA	1
ISAAC GATHANGA	1990083967	214,950.00	26/06/14	30/06/14	OFFICIAL DUTY TO MACHAKOS AND MOMBASA	2
PETER WANJOHI	1978130235	140,400.00	09/05/14	30/05/14	OFFICIAL DUTY TO HOMABAY COUNTY	6
ALFRED NAKOLA	2007108655	57,618.90	26/06/14	30/06/14	OFFICIAL DUTY TO RWANDA	7
KEVIN KIOKO	2009079535	92,000.00	20/06/14	10/07/14	OFFICIAL DUTY TO LOITOKTOK AND KAKUMA	11
DENNIS KIMATHI	2001002102	520,000.00	26/06/14	30/06/14	STATE FUNCTION TO MOMBASA	13
EDWARD NG'ANG'A	1990158102	113,100.00	26/06/14	30/06/14	STATE FUNCTION TO MACHAKOS AND MOMBASA	21
WILLIS ONYANGO	2003055761	240,000.00	28/06/14	10/07/14	OFFICIAL DUTY TO NAKURU AND BARINGO	23
SOLOMON LOKONG	2006066559	147,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO LOITOKTOK AND KAKUMA	28
PAUL KIOGORA	2009035028	67,500.00	27/06/14	30/06/14	OFFICIAL DUTY TO EMBU	33
JOSEPH OLE LENKU	2013012690	148,125.30	26/06/14	30/06/14	OFFICIAL DUTY TO RWANDA	35
MOSES MBUGUA	2008024553	14,000.00	20/06/14	10/07/14	OFFICIAL DUTY TO LOITOKTOK AND KAKUMA	41
WILSON KISORIO	1989056070	74,100.00	20/06/14	30/06/14	STATE FUNCTION IN KISUMU	43
LEONARD MGUTE	2003043049	148,950.00	20/05/14	30/05/14	OFFICIAL DUTY TO MALINDI	47
MOHAMED ADAN	2003049613	301,800.00	26/06/14	30/06/14	STATE FUNCTION AT MOMBASA	53
MICHAEL OLOLTUAA	2007072276	218,400.00	14/05/14	30/05/14	STATE FUNCTION AT BUNGOMA AND NAKURU	61
CORNELIOUS OLEDERONI	20020554433	69,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO LOITOKTOK	62
MWAURA IGOGO	84013754	236,600.00	26/06/14	30/06/14	STATE FUNCTION AT MOMBASA	64
ALEX LESHINKA	2013038605	548,651.20	16/06/14	30/06/14	OFFICIAL DUTY TO USA	93
MWENDA NJOKA	2013061277	74,983.50	26/06/14	30/06/14	OFFICIAL DUTY TO RWANDA	95
MAXWEL KOOME	2005006310	74,000.00	27/06/14	30/06/14	OFFICIAL DUTY TO NAKURU	96
CYRUS KOECH	2002058198	381,000.00	28/06/14	10/07/14	OFFICIAL DUTY TO LAMU AND MOMBASA	97
DAVID KIBUSI RONO	95048116	160,500.00	14/03/14	15/04/14	OFFICIAL DUTY TO ISIOLO	98
PAUL KAIKAI	1997046762	351,000.00	26/06/14	30/06/14	PRESIDENTIAL COVERAGE TO MOMBASA	3
STEPHEN NDUVA	2001017327	356,200.00	30/06/14	10/07/14	PRESIDENTIAL COVERAGE TO CHERANGANI	4
JOHN WANJOHI	1999031399	464,200.00	26/06/14	30/06/14	PRESIDENTIAL COVERAGE TO MOMBASA	5
JOSPAT KIRIMI	1988039384	178,100.00	27/06/14	30/06/14	PRESIDENTIAL COVERAGE TO KATHIANI	20
WILLY MWANGI KURIA	2001013056	130,000.00	27/06/14	30/06/14	PRESIDENTIAL COVERAGE TO KATHIANI	29
ALLAN NAIBEI	06035825	361,400.00	30/06/14	10/07/14	PRESIDENTIAL COVERAGE TO CHERANGANI	43
CHARLES BICKETT	1985039173	498,000.00	26/03/14	20/04/14	TO PAY GSU FOR INSPECTION AND REPAIR MOTOR VEHICLE	62
DANSON MARAWOSHE	1996075182	3,070,200.00	08/05/14	30/06/14	OFFICIAL DUTY TO AMERICA	74
PAUL MWANGI	2002023923	129,000.00	12/06/14	30/06/14	ALLOWANCE FOR COURSE AT GSU TRAINING	75
MAALIM ABUBAKAR	1985072293	12,500,000.00	28/04/14	27/05/14	CID INVESTIGATION AND SECURITY COVERAGE	2

DAVID KIMOTHO	1990029141	4,548,000.00	28/04/14	23/05/14	CID INVESTIGATION AND SECURITY COVERAGE	3
BRUNO SHIOSI-O	1988103337	25,004,500.00	23/01/14	23/04/14	CRIMINAL SECURITY INTELLIGENCE	5
JERVASIO NJERU	1986001547	2,005,500.00	11/04/14	10/05/14	ALLOWANCE FOR CRIMINAL RECORD OFFICE PERSONNEL	14
NICHOLAS KAMWENDE	1988103125	3,570,000.00	19/05/14	20/06/14	ALLOWANCE FOR CID OFFICER INVOLVED VETTING IN KASAR	21
JOSEPH KARUMA	2006068420	819,900.00	29/05/14	16/06/14	PLANNING AND LOGISTICS TRAINING FOR CID	22
EMMANUEL K. CHEPKURUJ	1997058141	344,088.00	12/06/14	30/06/14	OFFICIAL DUTY TO BURUNDI CONGO	23
MOSES GITHURA	1995038878	344,088.00	12/06/14	30/06/14	OFFICIAL DUTY TO BURUNDI CONGO	24
JOHN ODUOR	1982007680	840,000.00	12/06/14	30/06/14	SECURITY OPERATION IN MANDERA	25
JOSPHAT MWONGA KYAMAH	1986002501	1,654,000.00	12/06/14	30/06/14	USALAMA THROUGHOUT THE COUNTRY	26
EMMANUEL C. NGIETICH	1997054286	344,088.00	12/06/14	30/06/14	OFFICAL DUTY TO BURUNDI,RWANDA	27
STEPHEN CHACHA	1989071575	720,000.00	23/06/14	30/06/14	OPERATION DUTIES IN WAJIR	28
HARON C KOMEN	1997030779	942,000.00	19/05/14	12/06/14	RELOCATION OF REFUGEES	48
BEKO MOYO	1979176585	21,000.00	24/04/14	11/05/14	TRANSPORTATION OF MATERIAL AT KAKUMA	123
THOMAS OBULO SULUMETI	2008078065	20,000.00	16/06/14	30/06/14	ESCORTING ETHIOPIAN DEPORTEES VIA MOYALE	301A
DAVID N. WAMBILIANGA	1997064524	110,451.60	27/06/14	30/06/14	OFFICIAL DUTY TO RWANDA	326
VINCENT O. ONGIDI	96038001	823,000.00	25/06/14	10/07/14	BAND PARTICIPATION AT NAKURU SHOW	1
ALPHONCE MANGENI	2007141077	449,860.00	29/01/14	20/03/14	PURCHASE OF DRUGS FOR PRISON	17
MARTIN MBUI	2002063567	957,500.00	14/05/14	10/06/14	HUMAN RIGHTS AUDIT & TRAINING IN KILIFI PRISON	19
DUNCAN NDERI MUNGAI	1980062286	546,000.00	24/06/14	30/06/14	BAND PARTICIPATION AT MACHAKOS SHOW	20
ABDALLAH S. MOHAMMED	1989093488	50,790.60	28/04/14	30/05/14	ATTEND CERTIFICATE COURSE IN MARITIME CRIME IN SYCHE	32
PATRICK N. ISABOKE	1989003043	50,790.60	28/04/14	30/05/14	ATTEND CERTIFICATE COURSE IN MARITIME CRIME IN SYCHE	35
HORACE CHACHA	1995015163	139,139.66	09/05/14	30/06/14	TRAVEL TO JAPAN ON OFFICIAL DUTIES	42
JACOB ADERO	1989087885	139,139.66	09/05/14	30/06/14	OFFICIAL DUTY TO JAPAN	43
MARTIN OKOKO	91051751	103,135.00	29/05/14	20/06/14	PEACEKEEPING AND VISA FEES TO LIBERIA	46
JACKY MURIITHI	2002068818	622,000.00	12/06/14	30/06/14	ALLOWANCE FOR HUMAN RIGHTS	50
FRANCIS MURI THI MUTETHIA	200608047	378,500.00	12/06/14	30/06/14	NATIONAL EXAMINATION PREPARATION MOCK FEES FOR PRIS	51
JOHN MUCHOYA	89004138	652,500.00	12/06/14	30/06/14	NATIONAL EXAMINATION PREPARATION MOCK FEES FOR PRIS	52
ROSE NEKESA MABILI	1982025183	95,000.00	12/06/14	30/06/14	OFFICIAL DUTY TO SHIMO LAWEWA PRISON	53
SAMUEL G. NDJINGU	2007150864	341,100.00	24/06/14	30/06/14	TRAINING OF PRISON OFFICERS ON SEXUAL OFFENCE ACTS	55
FREDRICK OTETE	2007142162	514,500.00	24/06/14	30/06/14	LEGAL AFFAIRS AND HUMAN RIGHTS ALLOWANCE	56
ROBERT GESJURE	97081607	485,400.00	25/06/14	30/06/14	PURCHASE OF EMERGENCY MARITL SUPPORT	57
JOSEPH MAINA	2004020921	72,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO RIFT VALLEY	3
FRANCIS NJOGU MIANO	1991016028	487,500.00	27/06/14	10/07/14	PREPARATION OF SECONDMENT OF NATIONAL PERFORMANC	9
KITIABI EVANS TATULI	2003039587	107,000.00	19/06/14	30/06/14	LAND EXERCISE AT EASTERN REGION	20

PRISCILLA BOSIBORI OTIENO	2010031574	10,000.00	10/06/14	30/06/14	CLEANING OF CURTAINS	28
SHARON NYAMWALA	1999003338	54,000.00	17/06/14	30/06/14	LAND EXERCISE AT EASTERN REGION AND RIFT VALLEY	38/172
FABIANO MAINA	1981107128	68,125.00	05/06/14	30/06/14	PURCHASE OF FUEL FOR VARIOUS GK VEHICLES	39
LUCY W. KAMAU	2010056273	213,750.00	20/06/14	30/06/14	WORK ENVIRONMENT SURVEY	46
CHRISTINE A. OCHIENG	1985024194	54,000.00	19/06/14	30/06/14	LAND EXERCISE IN CENTRAL REGION	62
JOHN MATHERI	78103856	96,000.00	19/06/14	30/06/14	LAND EXERCISE IN COAST REGION	64
GRACE MOGOI	96014241	54,000.00	19/06/14	30/06/14	LAND EXERCISE IN RIFT VALLEY REGION	66A
STEPHEN MUSONYE	1997023895	54,000.00	19/06/14	30/06/14	LAND EXERCISE IN RIFT VALLEY REGION	78
HUMPREY YOUNG OGOLA	2010116942	660,500.00	24/06/14	10/07/14	PROPOSED ON FORTH QUARTER & MONITORING EVALUATION	98
JOHN AGWANDA	2010117825	949,200.00	18/06/14	30/06/14	MONITORING AND EVALUATION AND RESEARCH OF LAND	99
RODGERS KIDIMA ULWNYA	1998001480	447,500.00	20/06/14	30/06/14	PREPARATION OF DEVELOPMENT PLAN AND SURVEY	102
ISMAEL DON WA OPEMBE	1982012643	197,000.00	19/06/14	30/06/14	LAND EXERCISE IN RIFT VALLEY REGION	104
TIMOTHY NDEKERE	2008087599	927,500.00	17/06/14	30/06/14	ICT RESOURCE INVENTORY EXERCISE	106
KILUNDO KIMATHI	84095126	486,500.00	30/06/14	10/07/14	UPLOADING & UPDATING OF PROJECT INFORMATION	110
MARY MBAU	85084623	120,000.00	19/06/14	30/06/14	LAND EXERCISE IN COAST REGION	120
MOSES MUGO	1996108252	107,000.00	19/06/14	30/06/14	LAND EXERCISE IN EASTERN REGION	121
SAMUEL MUNGAI MBOYO	81075274	100,000.00	19/03/14	30/03/14	MAIL POSTING EXPENSES	122
BETHSHEBA KIBWAGE	1994007191	168,000.00	18/06/14	30/06/14	OFFICIAL DUTY TO COAST	123
JEFFREYS N. WANGOLIKO	1996116572	221,626.00	20/06/14	30/06/14	OFFICIAL DUTY TO RWANDA	139
SAMMY KIMUTAI	86038201	36,000.00	27/06/14	10/07/14	INSPECTION OF PRISON LAND OVER FRAUDULENT ACQUISITIO	141
ALVIN MOBEGI	2007046950	297,500.00	05/06/14	30/06/14	EMPOWERMENT OF OFFENDERS,IMPACT ASSESSMENT IN NA	145
PATRICK OGOLLA OSWANG	1988120486	395,000.00	13/06/14	10/07/14	AUDIT INSPECTION OF FIELD STATION	150
ALFRED MUTHAMA	2009056383	42,000.00	19/06/14	30/06/14	LAND EXERCISE IN COAST REGION	151
ALEX MUYE JAMBO	2006071782	40,500.00	19/06/14	30/06/14	LAND EXERCISE IN RIFT VALLEY REGION	152
LEONARD OGUTU	2006071805	36,000.00	19/06/14	30/06/14	LAND EXERCISE IN CENTRAL REGION	153
STEPHEN THIONGO	81150260	101,000.00	19/06/14	30/06/14	LAND EXERCISE IN RIFT VALLEY REGION	154
ZADDOCK K. SHARI	92026911	32,500.00	19/06/14	30/06/14	LAND EXERCISE IN COAST REGION	155
PETER ADITHO	2006048462	54,000.00	19/06/14	30/06/14	LAND EXERCISE IN WESTERN REGION	156
JAMES MURANO	82018437	55,500.00	19/06/14	30/06/14	LAND EXERCISE IN RIFT VALLEY REGION	157
JANICE IKINGI	91057684	55,500.00	19/06/14	30/06/14	LAND EXERCISE IN WESTERN AND NYANZA REGION	158
CELESTINE WANJALA	2011048516	42,000.00	19/06/14	30/06/14	LAND EXERCISE IN RIFT VALLEY REGION	159
HARRISON M. WANGOMBE	200503472	129,000.00	19/06/14	30/06/14	LAND EXERCISE IN COAST REGION	160
BENSON ONGINZO	1982000735	55,000.00	19/06/14	30/06/14	LAND EXERCISE IN WESTERN AND NYANZA REGION	161
LENNOX MBURA	98016435	188,000.00	19/06/14	30/06/14	LAND EXERCISE IN WESTERN AND NYANZA REGION	162

PETER KIMARI	88009258	55,500.00	19/06/14	30/06/14	LAND EXERCISE IN R/VALLEY AND NYANZA REGION	163
GABRIEL KONDEH	870322703	22,500.00	19/06/14	30/06/14	LAND EXERCISE IN COAST REGION	164
JULIUS KUBAI	81157725	90,000.00	19/06/14	30/06/14	LAND EXERCISE IN CENTRAL REGION	165
TABITHA MWAURA	79180796	54,000.00	19/06/14	30/06/14	LAND EXERCISE IN EASTERN REGION	166
BENSON NGILA	82000735	105,500.00	19/06/14	30/06/14	LAND EXERCISE IN RIFT VALLEY REGION	167
JULIA ASANGO	1981054375	36,000.00	19/06/14	30/06/14	LAND EXERCISE IN CENTRAL REGION	168
RICHARD KIVUNDI	89147350	55,500.00	19/06/14	30/06/14	LAND EXERCISE IN R/VALLEY AND NYANZA REGION	169
GILBERT MACHUKA	1979049275	54,000.00	19/06/14	30/06/14	LAND EXERCISE IN EASTERN REGION	170
DAVID GITONGA	81132220	54,000.00	19/06/14	30/06/14	LAND EXERCISE IN COAST REGION	171
SIMON NGESIVEY	2005061556	153,000.00	19/06/14	30/06/14	LAND EXERCISE IN COAST REGION	173
WYCLIFF KEBASO	2005062879	54,000.00	19/06/14	30/06/14	LAND EXERCISE IN CENTRAL REGION	174
JOHN KARIUKI	2009120954	54,000.00	19/06/14	30/06/14	LAND EXERCISE IN R/VALLEY AND NYANZA REGION	175
EVERLYNE KAGEHA	2009020625	294,408.00	20/06/14	30/06/14	OFFICIAL DUTY TO RWANDA	176
JOHN KINUTHIA NYOIKE	2007041722	1,195,000.00	10/06/14	30/06/14	WORKSHOP ON INTERGRITY AND HEALTH	2
JOHN OMOLLO	2009126154	22,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	3
ESTHER ONGWENI	1996048185	48,000.00	24/04/14	20/05/14	OFFICIAL DUTY TO MERU	5
JOHN NYOIKE	2007041722	123,600.00	21/01/14	20/02/14	AIRTIME & NEWSPAPER FOR SENIOR STAFF	6
ERIC GITHINJI	2008114544	18,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	8
CHARLES MWANIKI	1994072667	34,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	9
JARED OMINDE	2010031613	239,800.00	03/06/14	30/06/14	PERFORMANCE OF CONTRACT SENZITATION	10
EDWARD NYONGESA	1992056429	34,220.00	17/06/14	30/06/14	OFFICIAL DUTY TO UK	12
JANE MUTHURA	1989000574	34,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	14
BADU KATELO	2007129033	36,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	15
BRIAN MUTAVA	LAD 027	19,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	16
PIUS KIMUGE	LAD 18	29,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	17
AMBROSE BIKETI	1996121868	62,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	18
ISAAC MUGO KIHU	2009126316	28,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	19
MICHAEL NDUNGU	1989032432	45,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	20
KEFA ODEMBA	2012008125	395,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	21
ELMELDA MOGOI	1997063861	34,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	22
ELISHA AKOBI	LAD 021	19,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	23
JOSEPHINE MGAGHA	2010031590	36,000.00	20/06/14	30/06/14	OFFICIAL DUTY TO VIHIGA COUNTY	24
NAOMI KAVITA	1999003354	70,000.00	30/07/13	30/06/14	STANDING IMPREST	5
ANDREW RUKARIA	91043994	3,000,000.00	31/07/13	30/06/14	STANDING IMPREST	6

CECILIA MURUGU	1983025990	1,000.00	01/08/13	30/06/14	STANDING IMPREST	7
JOSEPH NYAGWALA	2008141478	2,100.00	01/08/13	30/06/14	STANDING IMPREST	8
SUSAN NYAGUTHII	96039047	3,500.00	01/08/13	30/06/14	STANDING IMPREST	11
MARTHA ARITHO	80042278	4,000.00	02/08/13	30/06/14	STANDING IMPREST	16
ALICE NYAKUNDI	91076191	20,000.00	05/08/13	30/06/14	STANDING IMPREST	23
SAMUEL MUTAI	90000511	2,900.00	06/08/13	30/06/14	STANDING IMPREST	29
LINUS GACHONE	84128474	1,000,000.00	06/08/13	30/06/14	STANDING IMPREST	33
MELLEN MONINDA	85094482	43,000.00	07/08/13	30/06/14	STANDING IMPREST	34
RHODA KETER	1991079759	3,000.00	08/08/13	30/06/14	STANDING IMPREST	38
JOSEPHINE M'GANGHA	20100031590	20,000.00	12/08/13	30/06/14	STANDING IMPREST	41A
JANE N'GANG'A	88095924	3,000.00	13/08/13	30/06/14	STANDING IMPREST	42
MAURICE ASHIONO	1984125177	4,000.00	14/08/13	30/06/14	STANDING IMPREST	48
AGNES WAINAINA	1978119459	2,000.00	14/08/13	30/06/14	STANDING IMPREST	49
MARGARET MBATIA	88116681	5,000.00	14/08/13	30/06/14	STANDING IMPREST	50
JANE WANJIRU GATHU	1981093531	20,000.00	14/08/13	30/06/14	STANDING IMPREST	51
RACHEL KAMAU	19992026961	2,900.00	15/08/13	30/06/14	STANDING IMPREST	52
SIMON KARIRU	78045862	4,200.00	15/08/13	30/06/14	STANDING IMPREST	53
SALOME KABUGA	1989045184	3,000.00	15/08/13	30/06/14	STANDING IMPREST	55
ESTHER MWAURA	2007009681	2,500.00	15/08/13	30/06/14	STANDING IMPREST	56
MARGARET GITONGA	84044094	3,000.00	15/08/13	30/06/14	STANDING IMPREST	57
EDMOND ANDAI	20100000670	80,000.00	15/08/13	30/06/14	STANDING IMPREST	58
JUDITH MWILARIA	1999026205	20,000.00	16/08/13	30/06/14	STANDING IMPREST	59
MARGARET THUO	1986025680	2,100.00	16/08/13	30/06/14	STANDING IMPREST	61
TERESIAH WAMALWA	2007006861	3,000.00	16/08/13	30/06/14	STANDING IMPREST	62
PATRICK MWANGI	77001629	4,500.00	19/08/13	30/06/14	STANDING IMPREST	68
LAWRENCE KISYUNGU	988068234	1,500,000.00	20/08/13	30/06/14	STANDING IMPREST	79
ALICE WANYOKE	2007009542	3,000.00	21/08/13	30/06/14	STANDING IMPREST	85
MILKAH MOGOI	2008091102	4,200.00	22/08/13	30/06/14	STANDING IMPREST	88
MATHEW OSIKUKU	19870651196	12,000,000.00	26/08/13	30/06/14	STANDING IMPREST	90
LUCY MBUGUA	2008033675	1,500.00	29/08/13	30/06/14	STANDING IMPREST	92
EZEKIEL MARIDANY	90009688	3,000,000.00	03/09/13	30/06/14	STANDING IMPREST	94
PRISCILLA BOSIBORI	2010031574	20,000.00	09/09/13	30/06/14	STANDING IMPREST	99
VIRGINIA KAMAU	1996006808	400,000.00	09/09/13	30/06/14	STANDING IMPREST	101
MUSA KAKAWA	79155199	80,000.00	12/09/13	30/06/14	STANDING IMPREST	102

BONIFACE D.KIPTEKWEI	1996039411	200,000.00	16/09/14	30/06/14	STANDING IMPREST	103
JACKSON LOKORTODO	2008028280	50,000.00	14/10/14	30/06/14	STANDING IMPREST	112
STEPHEN MAINA	1988009143	30,000.00	11/11/13	30/06/14	STANDING IMPREST	116
STEPHEN MBASU	1997023895	50,000.00	13/11/13	30/06/14	STANDING IMPREST	117
KASAMBYO MBENI	2012018390	150,000.00	21/11/12	30/06/14	STANDING IMPREST	119
ZUHURA YUSUF	80137489	3,000.00	27/11/13	30/06/14	STANDING IMPREST	120
BEATRICE NGOTHO	1996046345	5,000.00	14/08/13	30/06/14	STANDING IMPREST	125
JOSEPH KIBANGA	1982095285	50,000.00	28/08/14	30/06/14	STANDING IMPREST	126
JOSHUA WAMBUA	1983013650	250,000.00	02/06/14	30/06/14	STANDING IMPREST	127
EUNICE NDULU	1985104774	2,100.00	24/03/14	30/06/14	STANDING IMPREST	131
JARED OMBACHI	1997014901	700,000.00	08/05/14	30/06/14	STANDING IMPREST	137
MARTIN KINYUA	2005006653	30,000.00	28/05/14	30/06/14	STANDING IMPREST	140
BEATRICE MATHEKA	1991019903	5,000.00	03/06/14	30/06/14	STANDING IMPREST	141
TOTAL		129,715,887.72				

ANNEX 5**OUTSTANDING IMPRESTS (BROUGHT FORWARD FROM 2012/2013 FROM IMMIGRATION)**

NAME	P/NO.	AMOUNT	IMPREST NO.	DATE ISSUED	DATE DUE	REMARKS
ANNE MUGAMI	1991034018	18,000.00	661916	18-05-2010	25-05-2010	DISMISSED FROM SERVICE
STEPHEN LAWEDI	1990126561	18,000.00	651915	18-05-2010	26-05-2010	DISMISSED FROM SERVICE
WILLIAM MWANGI	1992063434	12,000.00	651919	18-05-2010	26-05-2010	DISMISSED FROM SERVICE
BENSON KAMAU	1993016023	25,000.00	672763	21-01-2010	26-01-2010	DECEASED
TOTAL		73,000.00				

SALARY ADVANCE

	<u>PERSONAL NO.</u>	<u>NAME OF THE OFFICER</u>	<u>ID/PP NO.</u>	<u>OUTSTANDING AMOUNTS</u>
1	1978068292	Jackson Musya Mati	4439750	16,441.00
2	1978085888	Netwon Titus Mwangangi	090433	9,900.00
3	1981028641	Dismas Omamotta Mangoli	0154141	5,285.00
4	1995017000	Barasa Patrick wirula	11304017	16,700.00
5	1991084005	Solomon Ogola Oderah	10313591	45,780.00
6	2007026811	Esther Wanja Mwangi	13308935	5,071.00
7	1984026321	Catherine Wayua Mwololo	4866285	43,440.00
8	1988035974	Harrison Kahiga Waweru	7980896	34,656.00
9	2007017498	Esther Wachuka Mburu	25150648	30,432.00
10	1985052406	Mary Assumpta Njeri	7466845	18,598.20
		TOTAL		226,303.20

REVISED ESTIMATES FIGURES**2012/2013 FINANCIAL YEAR****TO:SAAG**

MINISTRY OF STATE FOR PROVINCIAL ADMINISTRATION AND INTERNAL SECURITY

2012/2013 FINANCIAL YEAR

STATUS OF EXCHEQUER ISSUE RECEIPTS - AS AT 30th JUNE, 2013

	RECURRENT VOTE		
	EXPECTED	ACTUAL	VARIANCE
	KSHS.	KSHS.	KSHS.
JULY	5,833,039,706.92	150,000,000.00	5,683,039,706.92
AUGUST	5,833,039,706.92	6,865,000,000.00	(1,031,960,293.08)
SEPTEMBER	5,833,039,706.92	4,600,000,000.00	1,233,039,706.92
OCTOBER	5,833,039,706.92	5,730,000,000.00	103,039,706.92
NOVEMBER	5,833,039,706.92	3,770,000,000.00	2,063,039,706.92
DECEMBER	5,833,039,706.92	6,750,000,000.00	(916,960,293.08)
JANUARY	5,833,039,706.92	5,050,000,000.00	783,039,706.92
FEBRUARY	5,833,039,706.92	5,700,000,000.00	133,039,706.92
MARCH	5,833,039,706.92	6,450,000,000.00	(616,960,293.08)
APRIL.	5,833,039,706.92	4,780,000,000.00	1,053,039,706.92
MAY	5,833,039,706.92	10,250,000,000.00	(4,416,960,293.08)
JUNE	5,833,039,706.92	7,550,000,000.00	(1,716,960,293.08)
TOTAL	69,996,476,483.04	67,645,000,000.00	2,351,476,483.04
	DEVELOPMENT VOTE		
	EXPECTED	ACTUAL	VARIANCE
		(QUARTERLY)	
	KSHS.	KSHS.	KSHS.
JULY	1,380,625,000.00	1,243,950,000.00	136,675,000.00
OCTOBER	1,380,625,000.00	1,185,000,000.00	195,625,000.00
JANUARY	1,380,625,000.00	1,565,000,000.00	(184,375,000.00)
APRIL	1,380,625,000.00	1,080,000,000.00	300,625,000.00
TOTAL	5,522,500,000.00	5,073,950,000.00	448,550,000.00
SIGNED BY:			
	C.W.NYAGA		
	CHIEF ACCOUNTANT		
	C.C.		
	DA/F, CFO & CE		

2013/2014 FINANCIAL YEAR

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT			
2013/2014 FINANCIAL YEAR			
STATUS OF EXCHEQUER ISSUE RECEIPTS - AS AT 30th June, 2014			
RECURRENT VOTE			
	EXPECTED	ACTUAL	VARIANCE
	KSHS.	KSHS.	KSHS.
JULY	8,119,126,126.00	5,100,000,000.00	3,019,126,126.00
AUGUST	8,119,126,126.00	5,920,000,000.00	2,199,126,126.00
SEPTEMBER	8,119,126,126.00	6,695,000,000.00	1,424,126,126.00
OCTOBER	8,119,126,126.00	7,250,000,000.00	869,126,126.00
NOVEMBER	8,119,126,126.00	10,450,000,000.00	(2,330,873,874.00)
DECEMBER	8,119,126,126.00	9,000,000,000.00	(880,873,874.00)
JANUARY	8,119,126,126.00	3,900,000,000.00	4,219,126,126.00
FEBRUARY	8,119,126,126.00	7,620,000,000.00	499,126,126.00
MARCH	8,119,126,126.00	8,350,000,000.00	(230,873,874.00)
APRIL.	8,119,126,126.00	7,350,000,000.00	769,126,126.00
MAY	8,119,126,126.00	8,470,000,000.00	(350,873,874.00)
JUNE	8,119,126,126.00	17,200,000,000.00	(9,080,873,874.00)
TOTAL	97,429,513,512.00	97,305,000,000.00	124,513,512.00
COUNTY ADJUST	(83,884,459.00)	97,221,115,541.00	208,397,971.00
DEVELOPMENT VOTE			
	EXPECTED	ACTUAL	VARIANCE
	KSHS.	(QUARTERLY) KSHS.	KSHS.
JULY	1,587,356,642.50	191,176,470.00	1,396,180,172.50
OCTOBER	1,587,356,642.50	2,119,968,080.00	(532,611,437.50)
JANUARY	1,587,356,642.50	1,551,573,990.00	35,782,652.50
APRIL	1,587,356,642.50	2,215,000,000.00	(627,643,357.50)
TOTAL	6,349,426,570.00	6,077,718,540.00	271,708,030.00
GRAND TOTAL	103,778,940,082.00	103,298,834,081.00	480,106,001.00
SIGNED BY:			
	C.W.NYAGA		
	CHIEF ACCOUNTANT		
	C.C.		
	SCFO & CE		

CASH BANK BALANCES

2012-2013

		RECURRENT	DEVELOPMENT	DEPOSIT	TOTAL
OFFICE OF THE PRESIDENT	CASH	13,551,050.00	-	-	13,551,050.00
	BANK	25,247,019.30	5,067,239.15	469,055,538.95	499,369,797.40
IMMIGRATION	CASH	226,107.00	-	61,073.85	287,180.85
	BANK	4,798,031.54	269,756.65	8,921,791.35	13,989,579.54
HOME AFFAIRS	CASH	-	-	-	-
	BANK	265,648.50	1,923,323.95	5,658,853.60	7,847,826.05
TOTAL		44,087,856.34	7,260,319.75	483,697,257.75	535,045,433.84

MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT

STATEMENT OF GENERAL DEPOSITS 2013/2014

RECEIPTS						PAYMENTS					
DATE	NAME	A/C NO	MR NO	AMOUNT	DATE	NAME	A/C NO	V/NO	AMOUNT		
17-4-14	DEPT.OF IMMIGRATION	4-114-000-6780101	1428628	1,187,800.00	16-5-14	SKYWEB ENT LTD	4-114-000-6780101	3	6,187,500.00		
16-5-14	SAAG-OOP-CBK	"		6,187,500.00	16-5-14	SAAG OP	4-114-000-6780101	1	3,050,000.00		
30-6-14	COMM.GENERAL-PRISONS	4-114-000-6780103	5519706	1,559,670.00							
	TOTAL			8,934,970.00					9,237,500.00		

NOTE 20: PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS

Ref No.	ISSUE	OBSERVATION FROM AUDITOR	MANAGEMENT COMMENT/ACTION TO BE TAKEN	FOCAL POINT PERSON	STATUS	TIMEFRAME
120	Pending Bills	These bills ought to have been paid within the Financial year but were not.	Obtaining all the Exchequers relating to the financial year	National Treasury	Unresolved	
153	Inaccuracies of Statement and Trial Balance	Some of the figures in the Trial Balance were not in the statement of Assets and liabilities. 5 billion)etc.	there has never been a requirement for the inclusion of figures such as Cash clearing account (Kshs.195) The Ministry to seek necessary guidance from The National Treasury concerning inclusion of these figures in the Statement of Assets and Liabilities.	National Treasury IFMIS	Unresolved	
165	Under Expenditure and under Collection of Appropriations-In-Aid	Voted amounts were not all absorbed	Obtaining all Exchequers and implementation of the Treasury's guidelines on absorption of donor funds	Treasury	Unresolved	
183	Undisclosed Balance	Some of the figures in the Trial Balance were not in the Statement of Assets and Liabilities.	there has never been a requirement for figures such as AP liabilities (Kshs.4.65 billion) Cash clearing account (Kshs.5.193 billion) etc. to be included in FS The Ministry to seek necessary guidance from The National Treasury concerning inclusion of these figures in the Statement of Assets and Liabilities.	HAU	Unresolved	November 2014

NOTE 20: PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS

136	Unsupported Retention money	Retention money held in account instead of deposit account	Analysis of retention money to be done in order to ascertain amounts to transfer deposit account	HAU	Unresolved	December 2014
138	General Account of Vote	Failure to clear long outstanding general account of vote and Exchequer balance.	The Ministry is to review balances in the ledger with a view of clearing them with Treasury's approval	HAU National Treasury	Unresolved	June 2015
139	Unsupported Balances	Failure to provide registers and analysis	The Ministry has provided analysis and is in the process of opening the deposits registers	HAU	Unresolved	June 2015
133	General Suspense Account	Non availability of receipts and payment vouchers for audit review	Make available the required vouchers for audit review. Restructuring of the Voucher Library to facilitate easier retrieval	HAU SCFO PS	Unresolved	June 2015
136	Unrecorded and un-posted Retention Money	Non availability of The Ministry retention vouchers	The Ministry to make available the required retention vouchers to the Auditors. Restructuring of the Voucher Library to facilitate easier retrieval	HAU SCFO PS	Unresolved	June 2015
138	Un-surrendered Revenue	Non availability of FO 17 and postings in the cashbook	The Ministry to make available the required F.O 17s and post in the cashbook. Restructuring of the Voucher Library to facilitate easier retrieval	HAU SCFO PS	Unresolved	June 2015
139	Unsupported Payments	Non posting of these payments in the cashbook	To further request for advice from Central Bank of Kenya to enable posting in the cashbook	HAU	Unresolved	June 2015
200	Unbanked Contractors Retention Money	Contractors retention money not held in deposit account	Transfer of the retention money from Ministries old account to deposit bank account	HAU	Unresolved	December 2014

NOTE 20: PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS

REFERENCE No. ON EXT. AUDIT REPORT	ISSUE/OBSERVATION FROM AUDITOR	MANAGEMENT COMMENTS	WAY FORWARD	FOCAL POINT PERSON	STATUS	TIME FRAME
115,116 Regional coordinator Nairobi	<ul style="list-style-type: none"> Loss of revenue Ksh 7,285,635.00 Unexplained cash overdraft Ksh 28,571,045.00 	<ul style="list-style-type: none"> Inadequate funding's of AIEs Incorrect posting of expenditure to the cash book 	<p>Timely reimbursement</p> <p>Review of budget provisions</p> <p>Follow ups to ensure upto date surrenders</p>	SCFO HAU	Unresolved	JUNE 2015
119 HQs	<ul style="list-style-type: none"> Legal dues , Arbitration and compensation payments 	<ul style="list-style-type: none"> Payment of Interest on delayed payments 	<p>PAC resolved to engage the relevant organizations to reduce the time taken</p>	PS	Unresolved	JUNE 2015
120 127,129,130, 131 HQs OCPD Embu West Butere, OCPDButere	<ul style="list-style-type: none"> Pending Bills amounting to Ksh 1,605,734,339.55 Embu West Ksh 4,106,028 dating back to 2002/03 Butere DC Ksh 418,854 dating back to 2005/2006 OCPD Butere Ksh 311,927.90 OCPD Bungoma South District Ksh 961,080.00 		<p>Pending bills to be cleared</p>	DIG PS	Unresolved	JUNE 2015
124 Marakwet West	<ul style="list-style-type: none"> Tyres and tube not taken on charge of Ksh 473,222.00 	<ul style="list-style-type: none"> Expenditure not yet confirmed 	<p>Sensitize the AIE holders on their roles</p>	PS	Unresolved	JUNE 2015
134,140,141 Molo DC , Ruiru, Thika West	<ul style="list-style-type: none"> Un surrendered A.I.A Molo Ksh 200,000.00 Ruiru Ksh 732,000.00 Thika Ksh 289,375.00 not surrendered. 	<ul style="list-style-type: none"> All A.I.A surrendered except Thika west Disciplinary 	<p>Enhance budgetary provisions</p>	SCFO PS National	Unresolved	JUNE 2015

NOTE 20: PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS

		action taken and money being recovered from salary monthly.		Treasury		
149 Nakuru North DC	<p>Stalled District Head quarters</p> <ul style="list-style-type: none"> Nakuru North Contract sum ksh 40,486,860.00 a project was estimated to be completed on April 2014. Amount paid to date Ksh 11,713,705 	Documents Availed	Funds required to complete project Ksh 28,773,155.00	SCFO DIG PS National Treasury	Unresolved	JUNE 2015
150 Regional Police Coordinator Garissa	<ul style="list-style-type: none"> Construction of Police station at Buna and Balambala contract amount of Ksh 121,240,000.00 Only ksh 19,260,000.00 for Buna and Ksh 21,952,000.00 for Balambala have been paid. The project lacked BQ and it has stalled the expected completion was on 30th June 2013/14 	Documents Availed	Funds required to complete project Ksh 57,974,496.00	SCFO DIG PS National Treasury	Unresolved	JUNE 2015
151 ATPU Garissa	<p>Construction of Masonry fence and renovation</p> <ul style="list-style-type: none"> Restricted tendering method was used of Ksh 3,995,150.00 contrary to PPD Act 2005 Fire occurred and thus Completion was not verified 	<ul style="list-style-type: none"> Documents availed Fire occurred when work was completed 	The police department to provide the investigation report on the fire to establish the culpable.	DIG	Unresolved	JAN 2015
159 Kaimosi Police Post	Irregularities in construction works at Kaimosi Police Post 12 units	Documents availed	Funds required to complete. Ksh 34,923,797.20	SCFO DIG	Unresolved	JUNE 2015

NOTE 20: PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS

	<ul style="list-style-type: none"> Contract sum of Ksh 187,162,358.80 for construction of 12 units and Administration block Total payment upto date is Ksh 152,238,561.60 Documents not availed i.e. Tender committee minutes, tender documents BQ The project was not complete and contractor was not on site 			PS National Treasury		
170 Cherangany Police Station	<ul style="list-style-type: none"> Delayed construction of staff houses (16) <ul style="list-style-type: none"> Contract sum of Ks 58,758,616.80 Amount paid to date Ksh 28,182,200.00 Documents not availed i.e. Tender minutes, BQ Original tender documents 	Documents availed	Funds required to complete. Ksh 30,576,416.30	SCFO DIG PS National Treasury	Unresolved	JUNE 2015
171 Nandi North	<ul style="list-style-type: none"> Construction of District headquarters at Kabiyet Initial award of the contract of Ksh 7,623,530.00 and no documentation was availed Irregular variation and termination of contract amounting from of Ksh 7,623,530.00 to Ksh 14,962,010.00 Irregular award of new contract. Total payment to date is Ksh 10,654,865.00 	Documents availed	Funds required to complete. Ksh 4,007,145.00	SCFO PS	Unresolved	JUNE 2015

NOTE 20: PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS

172 Marakwet West	<p>Construction of District Headquarter's which was done on phase 1,2,3</p> <ul style="list-style-type: none"> • Over expenditure of Ksh 1,186,913 • Scope of work and award of tender could not be established for documents were not availed • Irregular variation of contract. 	<p>Total AIEs allocated was Ksh 22,400,000.00 against expenditure of Ksh 22,686,913.00 hence an over expenditure of Ksh 286,913 drawn from refurbishment and maintenance of building</p>	<p>Need for project files to be maintained for custody of records</p>	<p>County Commissioner Marakwet West</p>	<p>Unresolved</p>	<p>JUNE 2015</p>
173 Tigania West	<p>Extension and completion of Dc office block phase I</p> <ul style="list-style-type: none"> • Contract sum of Ksh 7,948,160.00 • Flawed/irregularities in procurement process and stalled project • Irregular funding of the project for there was no procurement plan and awarding of tender • Amount paid to date of Ksh 7,948,160.00 	<p>The procurement was done as per the PP&D Act Payments were done as per the certificate from public works</p> <p>The project still ongoing funds for phase 2 to be sourced</p>	<p>Funding of phase 11 to be provided based on the project appraisal report</p>	<p>SCFO PS National Treasury</p>	<p>Unresolved</p>	<p>JUNE 2015</p>
174 Nandi East	<p>Construction of Nandi East Head quarters</p> <p>Contract sum was Ksh 43,014,710</p> <ul style="list-style-type: none"> • Total amount paid to date is Ksh 39,341,794.00 whereas funding to date is Ksh 43,916,696.25 • Delay in completion of the project is done up to 72% 	<ul style="list-style-type: none"> • Documents availed • Payments based on certificate of completion 	<p>Monitoring of projects on regular basis required</p>	<p>CPU</p>	<p>Unresolved</p>	<p>Continuous</p>

NOTE 20: PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS

	County Commissioner	Unresolved	Immediately
175 Tigania East	County Commissioner Tigania West		
Construction of phase 11 of district headquarter <ul style="list-style-type: none"> • Contract sum of Ksh 9,871,898.00 • Irregular Procurement process • Variation of Ksh 1,412,232.00 with no approval • Payment done upto date is Ksh 11,284,130.00 	Documents Availed Variations were made to cater for 2 stores and 2 offices initially not put of contract sum	PP& D Act should be adhered to	
165 HQ	SCM & Internal Audit	Unresolved	Continuous
166 AP and Kenya police	Head of Legal Unit SCFO PS National Treasury	Unresolved	JUNE 2015
Drawing up of Procurement Plans & starting early in the Financial Year the procurement process	Drawing up of Procurement Plans & starting early in the Financial Year the procurement process	Drawing up of Procurement Plans & starting early in the Financial Year the procurement process	Drawing up of Procurement Plans & starting early in the Financial Year the procurement process
Total cost of purchase was Ksh 1,843,200,000.00 Titled deeds not issued for the houses Use of Direct procurement method contrary to PP&D Act	Processing of title deeds at advance stage PAC visit confirmed leakages on some houses Procurement method was appropriate	Follow up on procession of Title Deeds Funds required for refurbishment Technical estimates needed to inform the above procurements	

NOTE 20: PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS

191,192 Regional Coordinator Nairobi	<ul style="list-style-type: none"> Irregular use of deposits of Ksh 15,169,800.00 	<ul style="list-style-type: none"> This was necessitated by delay in funding of AIEs Surrender on going 	<ul style="list-style-type: none"> Funding required for the unfunded AIEs. 	SCFO PS	Unresolved	JUNE 2015
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VOTE R102 MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT

<u>TRANSFER TO OTHER GOVERNMENT – REPORTING ENTITIES</u>				
AGENCIES	NATURE OF GRANT	BUDGET	ACTUAL EXPENDITURE	VARIANCE
NATIONAL AGENCY FOR CAMPAIGN AGAINST DRUG ABUSE	CURRENT GRANTS TO SEMI-AUTONOMOUS GOVT. AGENCIES	555,517,440.00	542,878,080.00	12,639,360.00
KENYA CITIZEN AND FOREIGN MANAGEMENT SERVICES	CURRENT GRANTS TO SEMI-AUTONOMOUS GOVT. AGENCIES	49,248,000.00	49,248,000.00	-
NATIONAL COHESION AND INTERGRATION AGENCIES	CURRENT GRANTS TO SEMI-AUTONOMOUS GOVT. AGENCIES	174,960,000.00	131,220,000.00	43,740,000.00
GRAND TOTAL		779,725,440.00	723,346,080.00	56,379,360.00
<u>OTHER GRANTS AND OTHER PAYMENTS- NON-REPORTING ENTITIES</u>				
AGENCIES	NATURE OF GRANT	BUDGET	ACTUAL EXPENDITURE	VARIANCE
CID HEADQUATERS ADMIN. SERVICES	CONTRIBUTION TO COMMONWEALTH PARLIAMENTARY ASSOCIATION	3,000,000.00	2,999,994.85	5.15
KENYA POLICE SPORTS TEAMS	INTERNATIONAL OLYMPIC COMMISSION	200,000.00	-	200,000.00
IMMIGRATION AND REG. OF PERSONS	AFRICA CAPACITY BUILDING FOUNDATION (ACBF)	122,000.00	6,450.00	115,550.00
HQRS ADMIN. SERVICES- PRISONS	UN AFRICAN INSTITUTE FOR PREVENTION OF CRIME	2,500,000.00	2,500,000.00	-
REFUGEES AFFAIRS DEPARMENT	EMERGENCY RELIEF (FOOD, MEDICINE,BLANKETS, CASH GRANTS, TENTS & OTHER TEMPORARY SHELTER E.T.C))	26,755,200.00	25,606,500.00	1,148,700.00
REFUGEES AFFAIRS DEPARMENT	FOOD AND RATIONS FOR RECFUGEES	5,000,000.00	4,065,702.00	934,298.00
REFUGEES AFFAIRS DEPARMENT	EX-GRATIA PAYMENTS	180,000.00	-	180,000.00
DISASTER MITIGATION	EMERGENCY RELIEF (FOOD, MEDICINE,BLANKETS, CASH GRANTS, TENTS & OTHER TEMPORARY SHELTER E.T.C))	20,000,000.00	14,356,726.00	5,643,274.00
TOTAL		57,757,200.00	49,535,372.85	8,221,827.15

DEVELOPMENT	NATURE OF GRANT	BUDGET	ACTUAL EXPENDITURE	VARIANCE
REFUGEES AFFAIRS DEPARMENT	EMERGENCY RELIEF (FOOD, MEDICINE,BLANKETS, CASH GRANTS, TENTS & OTHER TEMPORARY SHELTER E.T.C))	35,000,000.00	31,849,010.00	3,150,990.00
HQRS- WEST KENYA FLOOD MITIGATION	CAPITAL TRANSFER TO NON-PROFIT ORG & ASSOCIATIONS	52,015,000.00	52,015,000.00	-
TOTAL		87,015,000.00	83,864,010.00	3,150,990.00
GRAND TOTAL		144,772,200.00	133,399,382.85	11,372,817.15

TRANSFER TO OTHER GOVERNMENT

The above Agencies report separately on the expenditures there of

OTHER GRANTS AND OTHER PAYMENTS

The expenses in their respect was reported on by the Ministry