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REPORT

Paper Laid on the Table of the House by the Majority Whip [Hon. Benjamin Washiali]

OF

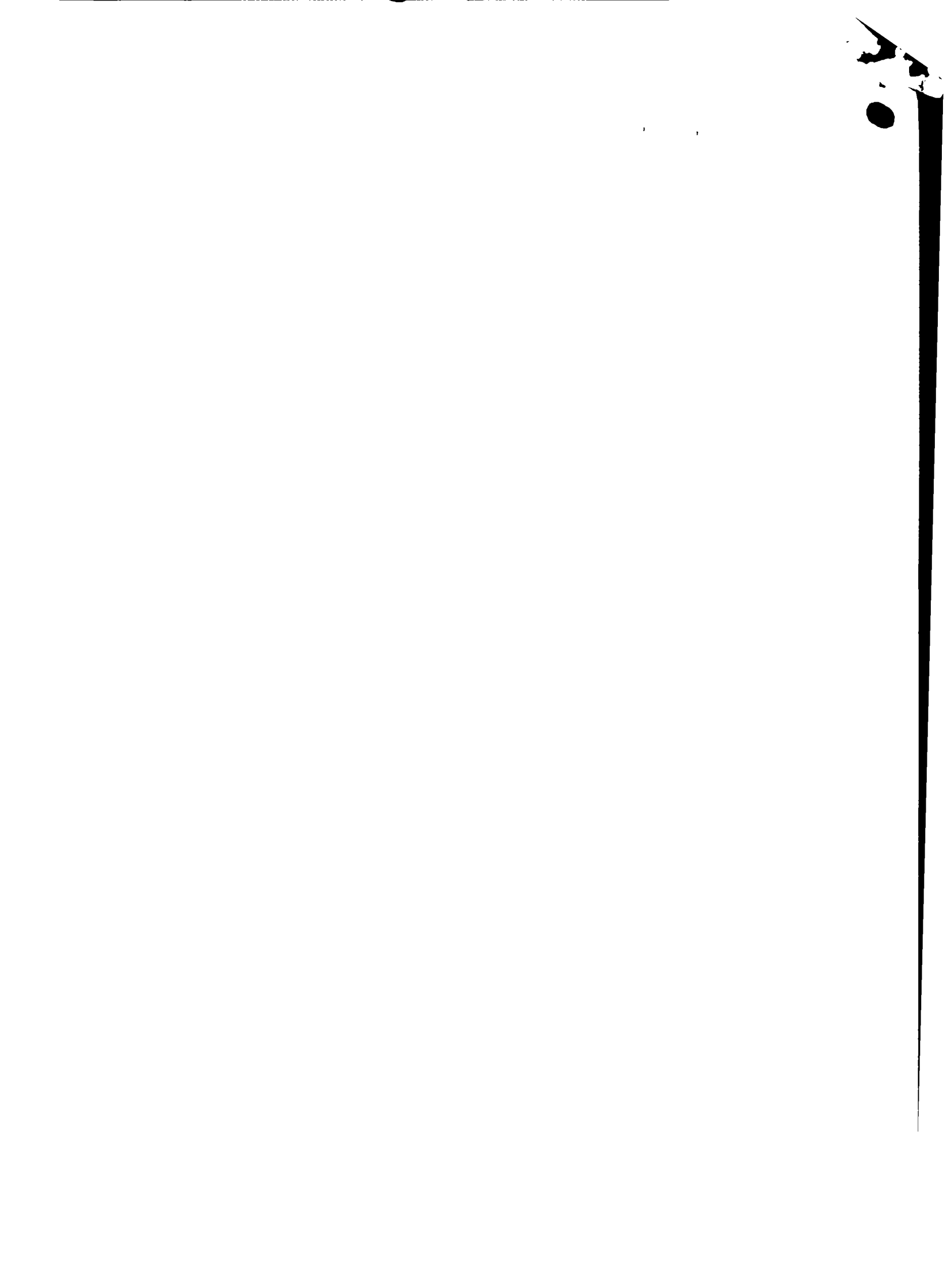
THE AUDITOR-GENERAL

ON

on Thursday 21st June 2018 Afternoon

THE FINANCIAL STATEMENTS OF STATE DEPARTMENT OF PUBLIC WORKS - VOTE 1095 - MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT

FOR THE YEAR ENDED 30 JUNE 2017





NATIONAL GOVERNMENT ENTITY
MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN
DEVELOPMENT
STATE DEPARTMENT FOR PUBLIC WORKS
REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry Transport, Infrastructure, Housing and Urban Development was formed through Presidential Executive Order No. 1/2016 of May 2016.

The Ministry is headed by the Cabinet Secretary for Transport, Infrastructure, Housing and Urban Development Mr. James Macharia, EGH who is responsible for the general policy and strategic direction of the entity.

The Ministry further consists of five State Departments each administered by a Principal Secretary.

The State Departments under the Ministry Transport, Infrastructure, Housing and Urban Development are outlined below;

- i. The State Department for Transport administered by Prof. Arch. Paul M. Maringa (PhD), CBS, Corp. Arch, MAAK MKIP
- ii. The State Department for Infrastructure administered by Eng. John Musonik, CBS
- iii. The State Department for Housing and Urban Development administered by Arch. Aidah Munano, CBS
- iv. The State Department for Public Works Administered by Prof. Arch. Paul M. Maringa, (PhD), CBS, Corp. Arch, MAAK MKIP in an Acting Capacity. Prof. M. Maringa has been the Principal Secretary, State Department for Public Works upto April 2017 when Arch. Mariamu el Maawy took over. She however became indisposed suddenly in July 2017 and Prof. Maringa took over.
- iv. The State Department for Maritime Affairs administered by Ms. Nancy Karingithu, CBS

The accompanying financial statements constitute the financial statements for the State Department for Public Works.

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Vision, Mission, Core Values and Core Functions

The vision, mission, core values and core functions of the **State Department for Public Works** under **Ministry Transport, Infrastructure, Housing and Urban Development** include:

1.1 Vision

“To achieve and sustain excellence in construction and maintenance of public buildings and other public works”

1.2 Mission

“To facilitate provision, construction and maintenance of quality government buildings and other public works for sustainable socio economic development”

1.3 Core Values

The core values that underpin the operations of the State Department for Public Works are;

- i. Professionalism
- ii. Passionate and selfless execution of duties
- iii. Respect and courtesy to clients
- iv. Efficient and responsible use of resources
- v. Openness and proactive approach
- vi. Impartiality
- vii. Continuous improvement
- viii. Integrity

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1.4 Core Functions

The State Department for Public Works is mandated to provide policy direction and coordinate all matters related to construction, rehabilitation and maintenance of Public Buildings and Other Public Works. In discharging its functions, the State Department is guided by detailed mandate through Executive Order No. 1/2016 notably:

- i. Public Works Policy and Planning;
- ii. Public Office Accommodation Lease Management;
- iii. Maintenance of Inventory of Government Property in Liaison with the National Treasury;
- iv. Overseeing Provision of Mechanical and Electrical (Building) Services to public Buildings;
- v. Supplies Branch and Co-ordination of Procurement of Common-User Items by Government Ministries;
- vi. Development and Management of Government Buildings;
- vii. Other Public Works.

The core function of the State Department for Public Works as espoused in its mandate and envisioned in the vision 2030 include;

i. Improvement of Living and Working Conditions in Government Buildings:

This includes completion of stalled public buildings; design, documentation and supervision to completion of new government buildings; and rehabilitation and maintenance of existing government buildings as requested by government ministries, agencies, departments and county governments.

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ii. Development and Maintenance of Coastline Infrastructure and Inland Water Transport:

These involve construction and maintenance of Jetties and Seawalls to improve movement into and out of waters, and protect land and property in low lying areas from erosion, flooding and sea wave action.

iii. Design and Supervision of Development of Foreign Missions Abroad:

The Department supervises construction of Chanceries, Ambassadors' offices and residences abroad to facilitate and improve working and living conditions of the Kenya's foreign diplomats and staff.

iv. Procurement of common user items for government institutions:

This involves procurement of term supply contracts and preparation of framework agreements to be used for procurement of common user items by other government institutions.

v. Public Office Accommodation Lease Management:

This involves facilitation of preparation of lease agreements and management; provision of advice on leasing matters to ministries, departments and other agencies; and resolution of disputes between landlords and tenants in government leased properties.

(b) Key Management

The State Department for Public Works's day-to-day management is under the following key organs:

- Cabinet Secretary's office
- Principal Secretary's office
- Works Secretary's office
- Director of Administration office

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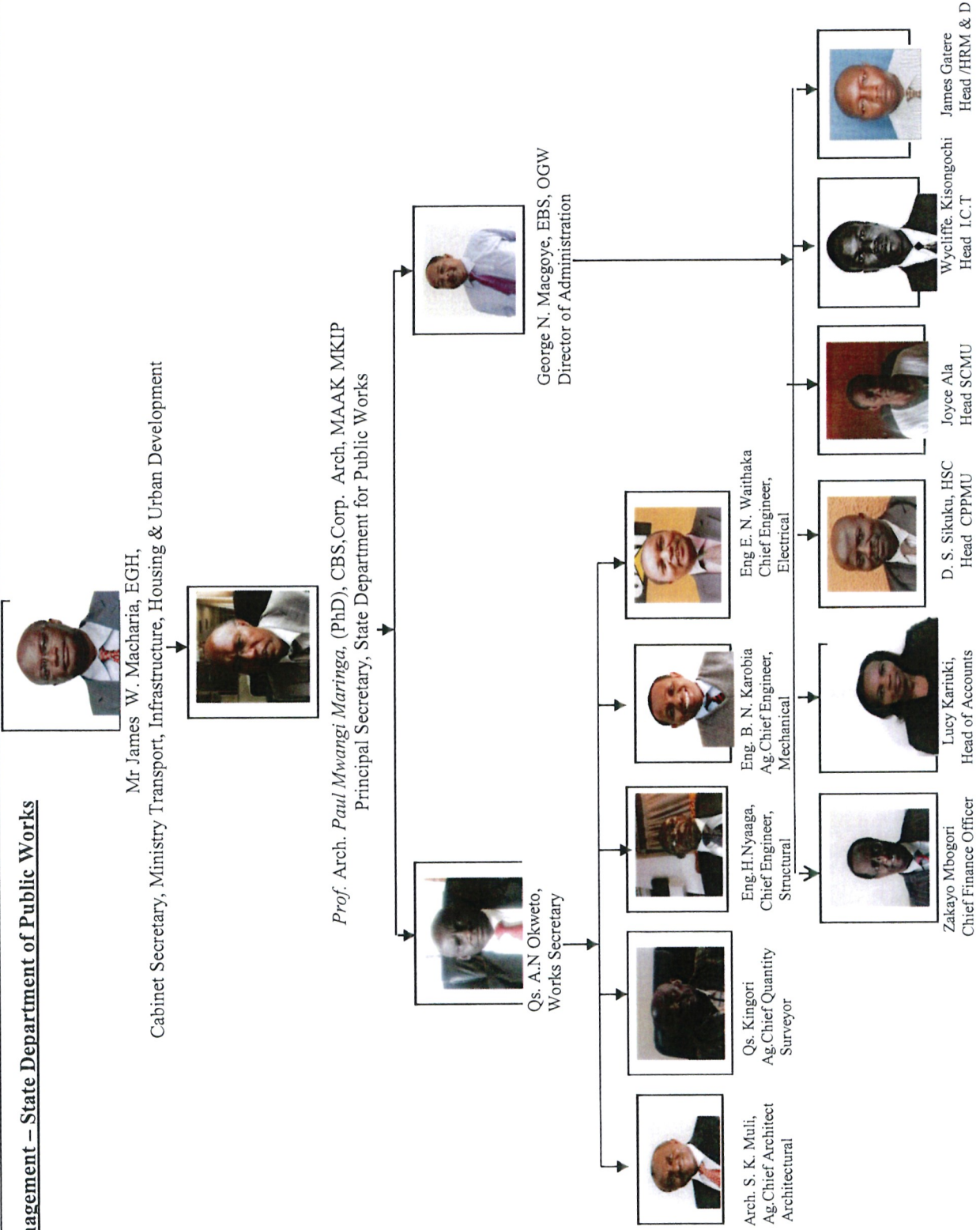
(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Transport, Infrastructure, Housing and Urban Development	- Mr. James W. Macharia, EGH
2.	Principal Secretary, State Department for Public Works (PhD), CBS, Corp. Arch, MAAK MKIP (Arch Mariamu el Maawy, CBS, April-June, 30 th 2017)	- Prof. Arch. Paul M. Maringa,
3.	Director of Administration	- George N. Macgoye, EBS, OGW
4.	Works Secretary	- Arch. Nathan N. Kureba, OGW
5.	Head of Accounts	- Lucy Kariuki
6.	Head of Finance	- Zakayo Mbogori

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Senior Management – State Department of Public Works



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 <p>Mr. James W. Macharia, EGH, Cabinet Secretary, Ministry Transport Infrastructure, Housing & Urban Development</p>	<p>Mr. James W. Macharia assumed the position of Cabinet Secretary, Ministry Transport, Infrastructure, Housing and Urban Development in May 2016 following the reorganization of the Government of the Republic of Kenya. Prior to his appointment Mr. James Macharia had worked as the Financial Controller of the Standard Chartered Bank, Managing Director of African Banking Corporation in Zambia and Tanzania, Group Managing Director with NIC Bank from 2005 to 2015 when the bank grew more than ten-fold and with five subsidiary companies including Tanzania and Uganda. Mr. James W. Macharia is charged with formulation and implementation of policies geared towards world class Transport Infrastructure, Maritime Economy, Public Works and Housing for sustainable socio-economic development. He holds a Bachelor of Commerce Degree from the University of Nairobi and a Master of Business Administration Degree from Henley Management College, UK.</p>
 <p>Prof. Arch Paul M. Maringa, (PHD). CBS, Corp. Arch, MAAK MKIP Principal Secretary, State Department for Public Works</p>	<p>Prof. Paul Mwangi Maringa assumed the position of Principal Secretary, State Department for Public Works in December, 2015 following the reorganization of the Government of the Republic of Kenya by His Excellency President Uhuru Kenyatta. Prior to this, he was a TVET Senior Expert for Planning and Project Management – Workforce Development Authority (WDA), Kigali, Rwanda. Prof. Paul Mwangi Maringa is the Accounting Officer for the State Department and is instrumental in coordination, formulation and implementation of policies related to Construction, Maintenance and Rehabilitation of Buildings and Other Public Works. He holds a PhD in Environmental Planning from Jomo Kenyatta University of Agriculture and Technology, a Master’s Degree in Planning – Urban and Regional planning and a Bachelor of Architecture Degree both from the University of Nairobi, Kenya.</p>
 <p>George N. Macgoye, EBS, OGW Director of Administration</p>	<p>Mr. George N. Macgoye assumed the position of Director of Administration, State Department for Public Works in May 2015. He is the Principal Deputy to the Principal Secretary and Head of Administration. Mr. George N. Macgoye is in charge of policy formulation and implementation, planning and implementation of projects and programme and general coordination and management of the State Department’s functions. He holds Bachelor’s Degree in Arts majoring in Government and Political Science from University of Nairobi and is a fellow of the University of Birmingham through the chevening programme.</p>
 <p>Qs. A.N. Okweto Works Secretary</p>	<p>Qs. A. N. Okweto assumed the position of Works Secretary, State Department for Public Works in July, 2017. Prior to this, he was the Chief Quantity Surveyor in the same Department. He is charged with advising the Principal Secretary on all matters related to the formulation and implementation of policies necessary for the development and maintenance of Buildings and Other Public Works. He holds a Master of Arts Degree in Construction Management and a Bachelor of Arts degree in Buildings Economics from the University of Nairobi, Kenya. He is a Registered Quantity Surveyor Corporate Member of Architectural Association of Kenya, Institute of Quantity Surveyors, Institute of Construction Project Managers and Associate of Chartered Institute.</p>
 <p>Zakayo Mbogori, Chief Finance Officer</p>	<p>Mr. Zakayo Muriuki Mbogori assumed the position of Chief Finance Officer in June, 2016 and is the Head of the Finance Unit. He is in charge of Budget Preparation and Implementation, Coordination of Project Implementation, Financial Planning and a Financial advisor to the Principal Secretary. He holds a Master of Arts degree in Leadership from Pan-Africa Christian University, a Master of Business & Administration Degree and a Bachelor’s Degree in Commerce - Accounting option (Hons.) both from the University of Nairobi.</p>
 <p>Lucy Kariuki, Head of Accounts</p>	<p>Ms Lucy Kariuki assumed the position of Head of Accounting Unit in July 2016. She is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal control relevant to the preparation and fair presentation of financial statements. She holds a Master of Business Administrations from Maastricht School of Management and a Certified Public Accountant of Kenya.</p>

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(d) Fiduciary Oversight Arrangements

The State Department had in place a Budget Implementation Committee composed of Heads of Department and all AIE Holders which was chaired by the Chief Finance Officer. The role of this committee was to ensure that the budget is implemented according to the Public Financial Management Act and other financial regulations. The department started the process of recruiting members of the Audit committee; however the process had not been concluded by the closure of the financial year 2016/2017. The audit committee role is to provide an independent expert assessment on the quality of the activities of the management and the internal audit function.

(e) Entity Headquarters

P.O. Box 30743-00100
Works Building/
5th Avenue/Ngong/Road
Nairobi, KENYA

Entity Contacts

Telephone: (254) (0)202723101
E-mail: info@publicworks.go.ke
Website: publicworks.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

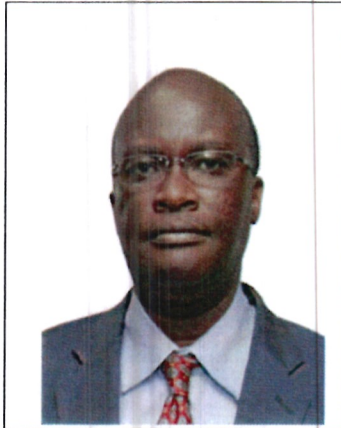
Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

STATE DEPARTMENT FOR PUBLIC WORKS
Reports and Financial Statements
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I. COMMENTARY BY THE CABINET SECRETARY



Mr James Macharia, EGH,
Cabinet Secretary, Ministry Transport,
Infrastructure, Housing & Urban
Development

The State Department for Public Works is responsible for development and maintenance of Government Buildings and Public Works. It is mandated to provide policy direction and coordinate all matters related to construction, rehabilitation and maintenance of Public Buildings and Other Public Works. In discharging its functions, the State Department is guided by detailed mandate through Executive Order No. 1/2016 notably: Public Works Policy and Planning; Public Office Accommodation Lease Management; Maintenance of Inventory of Government Property in Liaison with the National Treasury; Overseeing Provision of Mechanical and Electrical (Building) Services to public Buildings; Supplies Branch and Co-ordination of Procurement of Common-User Items by Government Ministries; Development and Management of Government Buildings; and Other Public Works.

BUDGET ALLOCATION

In the financial year 2016/17 the State Department for Public Works had a gross budget of **KShs. 1,944,367,268** which was made up of **KShs. 775,867,268** and **KShs. 1,168,500,000** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **KShs. 1,944,367,268** under the following three programmes:

I. Programme 1: Government Buildings

The objective of this programme is to improve the living and working conditions in Government Buildings through development of cost effective public buildings. This programme was allocated **KShs 1,465,833,064** representing 76 % of the budget. A total of **KShs 1,253,547,257** was spent under the following sub programmes:

- a. Sub-programme S.P.1.1: Stalled and New Government Buildings
- b. Sub-programme S.P.1.2: Building Standards and Research

II. Programme 2: Coastline Infrastructure Development and Pedestrian Access

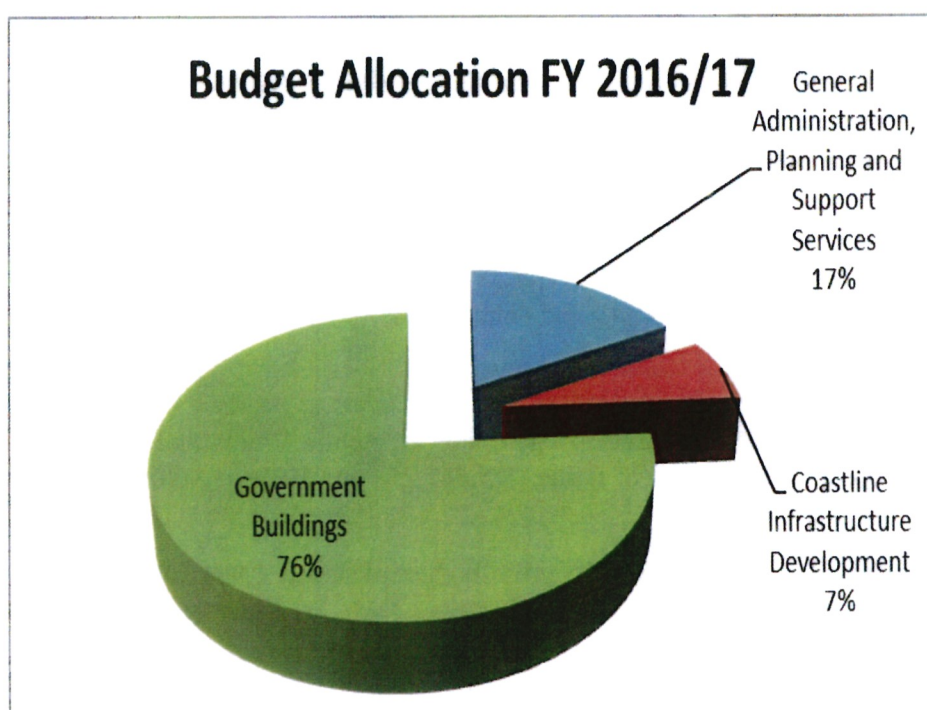
The objective of this programme is to protect land and property from sea wave action, flooding and erosion and enhance accessibility between human settlements and in and out of waters. This programme was allocated **KShs. 141,304,465** representing 7% of the budget. A total of **KShs 139,449,763** was spent under the sub programme of Coastline Infrastructure Development.

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Programme 3: General Administration Planning and Support Services

The objective of this programme is to develop the capacity, enhance efficiency and transparency in service delivery and to ensure efficiency in procurement of common user items for government institutions. This programme was allocated **KShs. 337,229,739** representing 17% of the budget. A total of **KShs 317,819,579** was spent under the following sub programme:

- a. Sub-programme S.P.3.1: Administration, Planning and Support Services
- b. Sub-programme S.P.3.2: Procurement, Warehousing and Supply



The budget utilization of the allocated funds in terms of economic classification and programmes and sub-programmes is analysed in the table below.

Utilization of Allocated funds FY 2016/17			
Description	Approved Budget (KShs.)	Actual payments (KShs.)	Percentage absorption (%)
State Department for Public Works	1,944,367,268	1,710,816,599	88.01
Economic Classification			
Wages and Salaries Contributions	455,692,228	454,089,336	99.65
Goods and Services	236,071,550	216,936,170	91.89
Acquisition of Fixed Capital Assets	1,178,121,787	980,123,173	83.19
Routine Maintenance	29,799,855	19,436,072	65.22

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Programmes and Sub Programmes			
P1: Government Buildings	1,465,833,064	1,253,547,257	85.52
SP1: Stalled and new Government buildings	1,445,783,531	1,233,615,724	85.33
SP2: Building standards and research	20,049,533	19,931,533	99.41
P2: Coastline infrastructure Development	141,304,465	139,449,763	98.69
P3: General Administration, Planning and Support Services	337,229,739	317,819,579	94.24
SP3: Administration Planning and Support services	316,592,005	298,489,810	94.28
SP4: Procurement warehousing and supplies	20,637,734	19,329,769	93.66

Analysis of budget performance for the whole State Department in table above reveals that 88% of the approved budget was utilized. This is supported by the fact that only KShs. 1,710,816,599 was spent as compared to the approved budget of KShs. 1,944,367,268. The underperformance in the overall budget absorption is due to the fact that out of the 5 No. County Government Headquarters planned for construction in the year, only 2 No. Kicked off because of the problems of land/site identification. This means that the development budget which was ring fenced to the construction of these projects was not utilized.

In relation to the budget performance based on Economic Classification in the financial year 2016/17, Wages and Salaries Contributions realized the highest level of budget absorption of 99.65% as KShs. 454,089,336 was spent compared to an approved budget of KShs. 455,692,228

Use of Goods and Services realized a budget absorption rate of 91.89% as KShs. 216,936,170 was used compared to the approved budget of KShs. 236,071,550. Acquisition of Fixed Capital Assets had an absorption rate of 83.19% since KShs. 980,123,173 was used compared to the allocated budget of KShs. 1,178,121,787. On the other hand, Routine Maintenance saw the least absorption rate of 65.22% as only KShs. 19,436,072 was used compared to the approved budget of KShs. 29,799,855

In regard to budget performance based on programmes and sub-programmes in the financial year 2016/17, Government Buildings programme had an absorption rate of 85.52% where KShs. 1,253,547,257 was utilized against an approved allocation of KShs. 1,465,833,064. The programme of Coastline Infrastructure Development had an absorption rate of 98.69% as KShs. 139,449,763 out of an allocation of KShs. 141,304,465 was utilized. General Administration, Planning and Support Services programme realized an absorption capacity of 94.24% as KShs. 317,819,579 was utilized against an approved budget of KShs. 337,229,739

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KEY ACHIEVEMENTS OF THE STATE DEPARTMENT FOR PUBLIC WORKS IN FY 2016/17

In the implementation of the budget for FY 2016/17, the following key achievements were realized;

Improvement of Living and working Conditions in Government Buildings: In regard to this programme, the following were the achievements;

- i. 4No. stalled Government building projects were substantially completed i.e. Kitui Primary Teachers Training College, Voi Primary Teachers Training College, Nyamira Divisional Police Headquarters Phase II and Kibish Police project and handed over for use by the clients.
- ii. 4 No. stalled projects were implemented up to advanced levels of completion i.e. Migori District Headquarters – 86%, Kabarnet Medical Training Centre -68%, Kenya Institute of Business Training (KIBT) – 85% and Kericho Ardhi House Phase II – 85%
- iii. 108 No. New Government Buildings projects were designed, documented and supervised to completion as requested by other Government Ministries, Agencies, Departments and County Governments.
- iv. 93 No. Government building projects were rehabilitated /maintained as requested by other Government Ministries, Agencies, Departments and County Governments.

Development and Maintenance of Coastline Infrastructure and Inland Water Transport: The following was achieved during the period;

- i. 1No. Jetty was constructed to 100% completion level i.e. Shimoni Fisheries Jetty.
- ii. 384 metres of seawall were constructed at Ndau Seawall in Lamu County and 200 meters on Shimoni project in Kwale County.

Revamping / Restructuring of Supplies Branch: The following were achieved regarding this programme;

- i. Framework agreements / term supply contracts for 117No.categories of common user items were prepared and are being used in procurement of common user items by other government institutions.
- ii. The taskforce was appointed to come up with a report on restructuring of Supplies Branch finished it work and a report is ready for cabinet approval.

EMERGING ISSUES RELATED TO THE DEPARTMENT

Some of the emerging issues that relate to the Department are the following;

- i. Lacuna in legal framework and duplication of statutory and supervisory roles in the construction industry.
- ii. Rapid technological changes in the construction industry.
- iii. Increasing number of emerging stalled projects especially in the Education and Health sectors
Which were not captured in the first phase of stalled building programme.

CHALLENGES ENCOUNTERED IN IMPLEMENTATION OF THE BUDGET

In the course of implementation of the budget, the State Department encountered a number of challenges and some of them include;

- i. **Budgetary constraints:** Inadequate funding by Treasury for the Department's projects because out of the 15No. Of stalled on-going projects that required funding, only 7No. Of them were allocated some funding. This has led to delays in completion of the projects and increased cost of the projects due to escalating building material costs and penalties.
- ii. **Revision of Budgets:** Budget reviews' leading to budget cuts that has led to postponement in implementation of some projects like completion of ESP- District Headquarters and footbridges.
- iii. **Land use problems:** Potential land use conflicts and unavailability of land on which public projects are to be implemented.
- iv. **Human Resource capacity gaps:** Shortage of skilled technical personnel.
- v. **Poor performance by contractors:** Non performing contractors leading to delays in project implementation.
- vi. **Insecurity:** Particularly in coastal, Northern and North Eastern Regions has affected Contractors ability to mobilise and effect projects.
- vii. **Devolvement of field staff:** Simultaneously supervising National and County projects has constrained the capacity of former works staff now serving in the Counties and assisting National Government Bridge the staff deficit.

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WAY FORWARD IN OVERCOMING THE CHALLENGES

The State Department has put in place the following efforts in order to overcome the above challenges;

- i. Lobby Treasury for increased funding to enable completion of the ongoing projects and in lieu of the same, transfer the projects to parent ministries to obtain resources.
- ii. As per Treasury Regulations, no projects will be undertaken on land whose status is unknown. The State Department is keen on this preliminary before engagement.
- iii. Issuing of sanctions to non-performing contractors. Contractors are being put on notice and warned of consequences for future engagement.
- iv. Lobby the Public Service Commission for employment of more technical staff and transfer of key staff who were previously devolved back to National Government. Negotiations are also on going through Intergovernmental Relations Committee.
- v. Setting up of Regional Offices for effective supervision of National projects spread out in the country.

Sign

James Macharia, EGH

Cabinet Secretary

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I. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the State Department for Public Works is responsible for the preparation and presentation of the State Department's financial statements, which give a true and fair view of the state of affairs of the State Department for and as at the end of the financial year ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Public Works accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Public Works's financial statements give a true and fair view of the state of the State Department's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Public Works further confirms the completeness of the accounting records maintained for the State Department for Public Works , which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

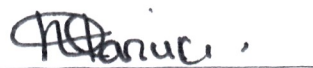
The Accounting Officer in charge of the State Department for Public Works confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The State Department for Public Works's financial statements were approved and signed by the Accounting Officer on 18/4/2018



Principal Secretary
Name: Prof. Arch. Paul Mwangi Maringa,(PhD).
CBS, Corp. Arch, MAAK MKIP



Deputy Accountant General
Name: Lucy Njoki Kariuki
ICPAK Member Number:3599

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF PUBLIC WORKS-VOTE 1095 FOR THE YEAR ENDED 30 JUNE 2017 – MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of State Department of Public Works-Vote 1095 set out on pages 9 to 27, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation: recurrent, development and combined and budget execution by programmes and sub-programmes for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the State Department of Public Works as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1. Differences Between Financial Statements and Trial Balance

A comparison between the financial statements and the trial balance which was in agreement with IFMIS generated statements revealed a difference of Kshs.120,665,765.70 under cash and bank balance, and a difference of Kshs.120,882,633.90 in payables balance as shown in the table below:

Report of the Auditor-General on State Department of Public works (Vote 1095) for the Year Ended 30 June 2017

Item /Component	Financial Statements (Kshs.)	Trial Balance /IFMIS (Kshs.)	Variance (Kshs.)	Audited Balance (Kshs.)
Cash and Bank				
6530000- Recurrent Account	8,709,590	-672,773,794	681,483,384	8,709,590
6540000- Development Accounts	49,856,493	-1,225,167,892	1,275,024,385	49,856,493
6550000 – Deposit Account	1,011,107,969	1,043,585,583	-32,477,614	1,011,107,969
6580101-Cash	1,614,344	1,804,978,733	1,803,364,389	1,614,344
Total	1,071,288,396	950,622,630.3	3,727,394,544	
Payables				
7310101-General Deposits	0	79,326,058	-79,326,058	0
7320000-Salary Deductions	20,223	-196,576	216,799	20,223
7320200-VAT W/tax	0	-1,838,599	1,838,599	0
7380000 Withholding Taxes	0	-673,198	673,198	0
7390100-System required liabilities	0	-152,797,511	152,797,510	0
7399999-Cash clearing	0	-44,682,517	44,682,517	0
	20,223	-120,862,342	120,882,634	

In the circumstances, it has not been possible to confirm the accuracy and the correctness of the financial statements for the year ended 30 June 2017.

2.0 Pending Bills

The statement of assets and liabilities as at 30 June 2017 reflects pending accounts payables amounting to Kshs.10,352,026. Included in this amount and as disclosed in note 10.1 to the financial statements is an amount of Kshs. 909,950 related to supply of goods. However, in the course of the audit, management provided a schedule showing total pending bills of Kshs.354,554,474 and Kshs.41,102,635 for construction of buildings and construction of civil works respectively. Although management has explained that the pending bills of Kshs.354,554,474 and Kshs.41,103,635 had no budgetary provision during the year, no satisfactory explanation was provided for failure to include the same in the budget.

3.0 Cash and Cash Equivalents

Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 requires the Accounting Officer to ensure that bank reconciliation statements are completed and submitted to the National Treasury with a copy to the Auditor General not later than 10th of the subsequent month for each bank account held by a national government entity. Further, Regulation 90(3) requires the Accounting Officer to ensure that any discrepancies noted during the bank reconciliation exercise are investigated immediately and appropriate action taken including updating the relevant cashbooks. A review of the bank reconciliation statements in support of cash at bank balance of kshs.1,069,674,052 revealed the following matters:

3.1 Lack of Ownership and Authorization for Bank Reconciliation Statements

The bank reconciliation statements presented for audit for the three bank accounts held by the Department for the period July 2016 to 30 June 2017 did not have the name and the signature of the preparer and the authorizing officer. Further, the date of preparation was not indicated and it was therefore not possible to confirm if the bank reconciliations were prepared within the timelines provided in the Regulations. Further, there was no evidence to show if the statements were submitted to the National Treasury and the Auditor General as required in Regulation 90(1) above.

3.2 Unresolved Reconciling Items in the Bank Reconciliation Statements

Examination of the bank reconciliation statements presented in support of the Bank balance in the statement of assets and liabilities revealed the following unresolved matters:

3.3.1 Recurrent Bank Account Reconciliation

i. Payments in Cash Book not Yet Recorded in Bank

The reconciliation statement for recurrent bank account for the month of June 2017 reflects an amount of Kshs.57,157,706.90 as payments in cash book not in bank statements. Included in this balance are entries totaling Kshs.10,850 which had remained outstanding for more than 6 months as shown below:

Date	Ref.	Payee	Amount(Kshs)
17.10.2016	PVNo.00068	Kakamega Welfare	50
17.11.2016	PVNo.00068	Sophia Oyoo-Overcast	600
31.11.2016	FOLIO 32	Closing Bal. Overcast	10,000
30.12.2016	FOLIO 39	Closing Bal. Overcast	200
TOTAL			10,850

Further, a review of the above entries showed that entries totaling Kshs.10,800 related to cash book overcasts. It was not clear why cash book overcasts were appearing as reconciling items instead of correcting the closing balance with the same amount.

ii. Receipts in Bank Statement not in the Cash Book

The bank reconciliation statement further shows an amount of Kshs.28,303.75 as receipts in bank statement not in cash book as analyzed below:

Date	Ref.	Particulars	Amount
01.11.2016	RD CHEQUE	Family Bank	18,303.75
17.05.2017	RD CHEQUE	National Bank	10,000.00
TOTAL			28,303.75

It was noted that the Refer to Drawer (RD) cheque of Kshs.18,303.75 above was dated November, 2016 and it had remained outstanding for about eight (8) months. It was not clear what action the management had taken to remedy these returned cheques.

iii. Payments in Bank not in Cash Book

The statement also shows an amount of Kshs.2,714,750.75 as payments made in the bank but not posted in the cashbook which includes an amount of Kshs.526,835.05 for closing balance under cast. Management did not provide explanation on above payments which appear to have been originated by the bank.

iv. Receipts in Cashbook not in Bank Statement

The reconciliation statement also had an amount of kshs.247,550.95 for receipts in cash book not in the bank statement. A review of the analysis provided for this balance showed that it comprised of cash book closing balance under cast of Kshs.105,267.45 and amount of Kshs.142,283.50 for Ufundi SACCO dated 30 September 2016. Cash book under casts are supposed to be adjusted in the cashbook and should not appear as reconciling item. Also the nature of the receipt from Ufundi Sacco could not be established as it had no support.

3.3.2 Development Bank Account Reconciliation

A review of the bank reconciliation statements for development bank account revealed the following matters:

(i) Receipts in Cash Book not Recorded in Bank Statement

The statement shows a total of Kshs.215,005 as receipts in the cash book not in the bank statement which include an amount of Kshs.200,000 described as opening balance under cast dated 31 March 2017 . It was not explained why the opening under cast appeared as a reconciling item instead of adjusting the cash book accordingly.

(ii) Payments in Bank Statement not Yet Recorded in Cash Book

The statement also includes an amount of Kshs.227,555.15 for payments in bank statement not in cash book made up of Kshs.158,979.30 for withholding tax dated 28 February 2017 and Kshs.68,275.85 for Reify Holdings dated 30 May 2017. The two entries were not supported and their validity could therefore not be established.

3.3.3 Deposit Bank Account Reconciliation

A review of the bank statements availed in support of the deposit bank account balance of Kshs.1,011,107,969 revealed the following matters:

i. Payment in Cash Book not in Bank Statement

The reconciliation statement reflects an amount of Kshs. 21,324,393 as payments in cash book not in bank statement. Included in the figure is closing balance under cast of Kshs.285,000 whose validity could not be confirmed.

ii. Receipt in Cash Book not in Bank Statements

The reconciliation statement reflects a figure of Kshs.9,024,643.90 for receipts in cash book not in bank statements which includes Kshs.57,284.20 for PEAL Building Contractors. This amount had remained outstanding since 27 April 2016 and its nature and validity could not be confirmed.

In the circumstances, it has not been possible to confirm the accuracy and correctness of cash and cash equivalents balance of Kshs.1,069,674,052 as at 30 June 2018.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department of Public Works in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Adverse Opinion and Other Matter section of my report, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1.0 Proposed Completion of Lamu Port Police Station and Management Housing

1.1 Contract Details

Client	Kenya Ports Authority
Contractor	Vaghijiyani Enterprises Ltd
Mechanical-Sub contractor	Siyani Enterprises Ltd.
Electrical sub-contractor	V-line services ltd.
Contract sum	Kshs. 615,848,997
Commencement Date	03.10.2012
Contract period	72 weeks
Original completion date	19.01.2014
Revised completion date	19.01.2018
Total amount certified	Kshs.267,196,753
Period elapsed	271 weeks (98%)
Progress	46%
Date of the report	14 December, 2017

1.2 Observations

1.2.1 Delayed Completion

The project commenced on 03 October 2012 and was to be completed by 19 February 2014. The contractor was given an extension of time which revised the completion date to 19 January 2017. A review of the latest progress report dated 14 December, 2017 revealed that only Kshs. 267,196,753 representing 46% of the contract sum had been certified. The project is therefore behind schedule and this may lead to cost escalation.

1.2.2 Interest on Delayed Payments

A review of the latest payment voucher showed that an amount of Kshs.12,952,170.98 had been paid as interest on delayed payment due to failure to pay the contractor within contractual timelines. This amount is nugatory as it has no commensurate value and should have been avoided.

2.0 Construction of Mathare Nyayo Hospital

2.1 Contract Details

Contractor	China Jiangxi International (K) Ltd
Contract sum	Kshs.1,212,414,731.96
Commencement	27.08.2012
Completion	27.08.2015
Revised completion Date	13.07.2017

Contract Period	156 Weeks
Amount Certified	Kshs.570,965,074.05
Percentage of contract time lapsed	99.6%
Percentage of work done	48%
Date of the Report	10 July 2017

2.2 Observations

2.2.1 Delayed Completion

The project commenced on 27 August 2012 and was to be completed by 27 August 2015. However, the latest project statement showed that by 10 July 2017 which was about two years after expiry of the original contract period, the value of works completed stood at 48% of the contract sum. Subsequently, the management granted the contractor an extension of time by 76 weeks vide letter Ref.No BD108/11/7325B//Vol.IV/13 dated 11 December, 2017 to bring the new completion date to 27th December, 2018. The delay in project implementation may lead to escalation of project costs.

Further, it was noted that project managers expenses had exceeded the contracted bill of quantities (BOQ) by Kshs.8,880,698.63 as shown below:

	BOQ amount	Payment to Date	Variance
PM expenses	16,413,600	25,294,298.63	8,880,698.63

2.2.2 Interest on Delayed Payment

A review of the latest payment certificate for valuation No. 20 dated 11 July, 2017 showed that the contractor had been paid Kshs.46,570,658.19 as interest on delayed payments. This payment has no commensurate value and should have been avoided.

3.0 Motor Vehicles

3.1 Stolen and Unaccounted for Motor Vehicles

A review of motor vehicle records showed that two vehicles were stolen and had not been recovered while another two had not been transferred to the Department after completion of the projects as summarized below:

	Vehicle No	Make	Remarks
1	GKB 933F	Toyota Prado	Case at Kibera CCMC No 5060/2015 but file not availed for verification
2	GK A078Y	Nissan D/Cabin	Case going on with D.C.I.O, Kilimani. but file not availed for verification.
3	KBL 935K	Toyota Hilux	The vehicle was attached to Foot Bridge project Kisumu Work's office.

4	KBP 735Q	Ford Ranger	The vehicle was attached to Foot Bridge project Kisumu Works office.
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Evidence available indicates that the Director of Administration wrote to the County Commissioner vide a letter Ref:CR/8/6/VOL.1/32 dated 19 September, 2016 requesting assistance to recover the two vehicles above .i.e. KBL 935K and KBP 735Q which were being used illegally by Chief Officer, Roads Transport and Public Works of the County Government. As at the time of the audit the vehicles had not been recovered from the County Government.

3.2 Unaccounted for Vehicle Purchased During the Year

A review of payment voucher No. 0685 of 20th March 2017 showed that an amount of Kshs.13,825,000 was paid to Toyota Kenya for purchase of motor vehicle. A review of supporting documents revealed the following matters:

The local Purchase order No.100 attached to the payment voucher was dated 9 February, 2017 and is for purchase of 6 (six) units of Toyota Prado (Japan made) at a unit price of Kshs.2,304,166.67 all totaling Kshs.13,825,000. The total amount was paid on 07 March, 2017. However, no documents were availed during the audit to confirm that the vehicles were received by the Department.

- i. In a response ref. SDOPW/ACCTS/AUDIT/(21) dated 27 April 2018, management availed work tickets for a vehicle under the State Department of Transport with registration number indicated as GKB 539R. However, the registration number differed from that in the supporting purchase invoice from Toyota Kenya Ltd, dated 24 January 2017, which showed the registration number as GKB 539Q and the delivery note which had registration number of GKB 539Z and therefore it was not possible to confirm which vehicle was actually delivered.
- ii. Also, the motor vehicle was not in the list of inventory of Department Vehicles provided for audit.
- iii. Further, the vehicle log book and subject file were not availed for audit.
- iv. In addition, there was no evidence that the vehicle was inspected after delivery by an inspection and acceptance committee as required under Section 48(3) of the Public Procurement and Asset Disposal Act,2015.

It was therefore not possible to confirm whether the vehicle is in existence and if it is registered in the name of the Department and used for official purposes.

In addition, it was not possible to confirm the propriety of the total expenditure of Kshs.13,825,000 incurred to purchase the unaccounted for vehicle.

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Department's ability to sustain services, disclosing, as applicable, matters related to sustainability of services.

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

Those charged with governance are responsible for overseeing the Department's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Department's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department's ability to continue offering services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Department to cease to continue offering services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi


18 May 2018

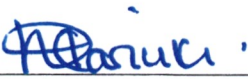
STATE DEPARTMENT FOR PUBLIC WORKS
Reports and Financial Statements
For the year ended June 30, 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Exchequer releases	1	1,759,000,000	0
TOTAL RECEIPTS		1,759,000,000	0
PAYMENTS			
Compensation of Employees	2	454,089,336	0
Use of goods and services	3	236,372,242	0
Transfers to Other Government Units	4	40,231,848	0
Acquisition of Assets	5	980,123,173	0
TOTAL PAYMENTS		1,710,816,599	0
SURPLUS/DEFICIT		48,183,401	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/4/2018 and signed by:


Principal Secretary
Name: Prof. Arch. Paul Mwangi Maringa, (PhD).
CBS, Corp. Arch, MAAK MKIP



Deputy Accountant General
Name: Lucy Njoki Kariuki
ICPAK Member Number: 3599


STATE DEPARTMENT FOR PUBLIC WORKS
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IV. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	1,069,674,052	0
Cash Balances	6B	1,614,344	0
Total Cash and cash equivalent		<u>1,071,288,396</u>	<u>0</u>
Accounts receivables – Outstanding Imprests	7	248,599	0
TOTAL FINANCIAL ASSETS		<u>1,071,536,995</u>	<u>0</u>
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	8	1,023,353,594	0
NET FINANCIAL ASSETS		48,183,401	0
REPRESENTED BY			
Fund balance b/fwd		0	0
Prior year adjustment		0	0
Surplus/Deficit for the year		48,183,401	0
NET FINANCIAL POSSITION		<u>48,183,401</u>	<u>0</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 8/4/2018 and signed by:


 Principal Secretary
 Name: Prof. Arch. Paul Mwangi Maringa,(PhD).
 CBS, Corp. Arch, MAAK MKIP



 Deputy Accountant General
 Name: Lucy Njoki Kariuki
 ICPAK Member Number: 3599

STATE DEPARTMENT FOR PUBLIC WORKS
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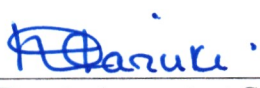
V. STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015-2016 Kshs
Receipts for operating income			
Exchequer Releases	1	1,759,000,000	0
Payments for operating expenses			
Compensation of Employees	2	454,089,336	0
Use of goods and services	3	236,372,242	0
Transfers to Other Government Units	4	40,231,848	0
Adjusted for:			
Adjustments during the year		1,023,104,995	0
Net cash flow from operating activities		2,051,411,569	0
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	980,123,173	0
Net cash flows from Investing Activities		980,123,173	0
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT			
		1,071,288,396	0
Cash and cash equivalent at BEGINNING of the year		0	0
Cash and cash equivalent at END of the year		1,071,288,396	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15/4/2017 and signed by:



 Principal Secretary
 Name: Prof. Arch. Paul Mwangi Maringa, (PhD).
 CBS, Corp. Arch, MAAK MKIP



 Deputy Accountant General
 Name: Lucy Njoki Kariuki
 ICPAK Member Number: 3599

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VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,940,187,546	(999,820,278)	1,940,367,268	1,759,000,000	181,367,268	91%
Proceeds from Sale of Assets	4,000,000	0	4,000,000	0	4,000,000	0%
Total Receipts	2,944,187,546	(999,820,278)	1,944,367,268	1,759,000,000	185,367,268	91%
PAYMENTS						
Compensation of Employees	451,692,228	4,000,000	455,692,228	454,089,336	1,602,892	100%
Use of goods and services	425,124,745	(155,368,700)	269,756,045	236,372,242	33,383,803	88%
Transfers to Other Government Units	65,463,696	(25,231,848)	40,231,848	40,231,848	0	100%
Social Security Benefits	0	450,000	450,000	0	450,000	0%
Acquisition of Assets	2,001,906,877	(823,669,730)	1,178,237,147	980,123,173	198,113,974	83%
Total Payments	2,944,187,546	(999,820,278)	1,944,367,268	1,710,816,599	233,550,669	88%
Surplus/ Deficit				48,183,401		

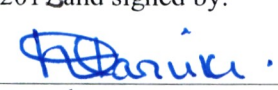
Notes

- i. Utilization of proceeds from sale of assets of 0% the amount expected was deposited in bank account operated by the Ministry of Land, Housing and Urban Development before reorganisation of government through Executive Order No1/2016 of May 2016.
- ii. Under- utilization of use of goods and services of 88% was due to human resource capacity gaps and complexities in procurement process.
- iii. Utilization of social security benefits of 0% was as a result of delay in processing gratuity due to lack of supporting documents
- iv. Under- utilization of acquisition of assets 83% was as a result of land challenges in which 3 County Government headquarters were to be constructed.

The changes between the original and final budget are as a result of re-allocation, re-alignment of Government entities/departments, and austerity measures.

The entity financial statements were approved on 18/4/2017 and signed by:


Principal Secretary
Name: Prof. Arch. Paul Mwangi Maringa, (PhD)
CBS, Corp. Arch, MAAK MKIP


Deputy Accountant General
Name: Lucy Njoki Kariuki
ICPAK Member Number 3599

STATE DEPARTMENT FOR PUBLIC WORKS
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	893,187,546	(121,320,278)	771,867,268	749,400,000	22,467,268	97%
Proceeds from Sale of Assets	4,000,000	0	4,000,000	0	4,000,000	0%
Total Receipts	897,187,546	(121,320,278)	775,867,268	749,400,000	26,467,268	97%
PAYMENTS						
Compensation of Employees	451,692,228	4,000,000	455,692,228	454,089,336	1,602,892	100%
Use of goods and services	366,124,745	(96,368,700)	269,756,045	236,372,242	33,383,803	88%
Transfers to Other Government Units	65,463,696	(25,231,848)	40,231,848	40,231,848	0	100%
Social Security Benefits	0	450,000	450,000	0	450,000	0%
Acquisition of Assets	13,906,877	(4,169,730)	9,737,147	8,711,664	1,025,483	89%
Totals	897,187,546	(121,320,278)	775,867,268	739,405,090	36,462,178	95%
Surplus/Deficit						

Notes

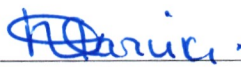
- i. Utilization of proceeds from sale of assets of 0% was due to payment of rent by KNEC to State Department of Lands and Physical Planning.
- ii. Under- utilization of use of goods and services of 88% was due to human resource capacity gaps and complexities in procurement process.
- iii. Utilization of social security benefits of 0% was as a result of delay in processing gratuity due to lack of supporting documents.
- iv. Under- utilization of acquisition of assets 89% was as a result of land challenges in which 3 County Government headquarters were to be constructed.

The changes between the original and final budget are as a result of re-allocation, re-alignment of Government entities/departments, and austerity measures.

The entity financial statements were approved on 18/4/2018 and signed by:



 Principal Secretary
 Name: Prof. Arch. Paul Mwangi Maringa, (PhD).
 CBS, Corp. Arch, MAAK MKIP



 Deputy Accountant General
 Name: Lucy Njoki Kariuki
 ICPAK Member Number: 3599

STATE DEPARTMENT FOR PUBLIC WORKS
 Reports and Financial Statements
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VIII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,047,000,000	(878,500,000)	1,168,500,000	1,009,600,000	158,900,000	86%
Total Receipts	2,047,000,000	(878,500,000)	1,168,500,000	1,009,600,000	158,900,000	86%
PAYMENTS						
Use of Goods and Services	59,000,000	(59,000,000)	0	0	0	0%
Acquisition of Assets	1,988,000,000	(819,500,000)	1,168,500,000	971,411,509	197,088,491	83%
Totals	2,047,000,000	(878,500,000)	1,168,500,000	971,411,509	197,088,491	83%
Surplus/Deficit						

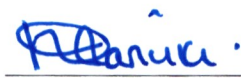
Notes

- i. Under- utilization of Exchequer releases of 86% was as a result of land challenges in which 3 County Government headquarters were to be constructed
- ii. Under- utilization of Acquisition of assets 83% was as a result of land challenges in which 3 County Government headquarters were to be constructed

The changes between the original and final budget are as a result of re-alignment of Government entities/departments, and austerity measures.

The entity financial statements were approved on 18/4/17 2017 and signed by:


 Principal Secretary
 Name: Prof. Arch. Paul Mwangi Maringa,(PhD).
 CBS, Corp. Arch, MAAK MKIP


 Deputy Accountant General
 Name: Lucy Njoki Kariuki
 ICPAK Member Number:3599

STATE DEPARTMENT FOR PUBLIC WORKS
 Reports and Financial Statements
 For the year ended June 30, 2017

I. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016/ 2017		2016/2017	30/06/2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1	2,298,724,123	(832,891,059)	1,465,833,064	1,253,547,257	212,285,807
Sub-Programme 1.1	2,146,732,286	(700,948,755)	1,445,783,531	1,233,615,724	212,167,807
Sub-Programme 1.2	151,991,837	(131,942,304)	20,049,533	19,931,533	118,000
Programme 2	257,103,859	(115,799,394)	141,304,465	139,449,763	1,854,702
Sub-Programme 2.1	180,103,859	(38,799,394)	141,304,465	139,449,763	1,854,702
Sub-Programme 2.2	77,000,000	(77,000,000)	0	0	0
Programme 3	384,359,564	(47,129,825)	337,229,739	317,819,579	19,410,160
Sub-Programme 3.1	366,521,331	(49,929,326)	316,592,005	298,489,810	18,102,195
Sub-Programme 3.2	21,838,233	(1,200,499)	20,637,734	19,329,769	1,307,965
Total	2,944,187,546	(999,820,278)	1,944,367,268	1,710,816,599	233,550,669

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

II. SIGNIFICANT ACCOUNTING POLICIES

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

1. *Statement of compliance and basis of preparation*

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

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

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

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

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

2. *Reporting entity*

The financial statements are for the State Department for Public Works. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. *Recognition of receipts and payments*

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

STATE DEPARTMENT FOR PUBLIC WORKS
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External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

STATE DEPARTMENT FOR PUBLIC WORKS
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Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services 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 *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs. 1,011,107,969 compared to Kshs Nil in prior period as indicated on note 6A.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

STATE DEPARTMENT FOR PUBLIC WORKS
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For the year ended June 30, 2017

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	156,000,000	0
Total Exchequer Releases for quarter 2	732,000,000	0
Total Exchequer Releases for quarter 3	265,000,000	0
Total Exchequer Releases for quarter 4	606,000,000	0
Total	1,759,000,000	0

The budgeted exchequer was Ksh 1,940,367,268 resulting to Exchequer under issue of Ksh 181,367,268.

2 COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	281,466,995	0
Basic wages of temporary employees	4,219,420	0
Personal allowances paid as part of salary	168,402,921	0
Total	454,089,336	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	10,700,334	0
Communication, supplies and services	10,673,405	0
Domestic travel and subsistence	26,315,938	0
Foreign travel and subsistence	2,744,533	0
Printing, advertising and information supplies & services	1,152,364	0
Rentals of produced assets	68,245,217	0
Training expenses	7,110,185	0
Hospitality supplies and services	10,469,215	0
Specialized materials and services	7,426,954	0
Office and general supplies and services	14,756,968	0
Other operating expenses	47,165,518	0
Routine maintenance – vehicles and other transport equipment	5,256,987	0
Fuel oil and lubricants	10,175,539	0
Routine maintenance – other assets	14,179,085	0
Total	236,372,242	0

4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	40,231,848	0
TOTAL	40,231,848	0

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

Description	Recurrent	Development	Total	2015-2016
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Ministry of Works Sports Club	15,000,000	0	15,000,000	0
National Construction Authority	25,231,848	0	25,231,848	0
TOTAL	40,231,848	0	40,231,848	0

STATE DEPARTMENT FOR PUBLIC WORKS
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We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statements

5 ACQUISITION OF ASSETS

Non Financial Assets	2016-2017	2015-2016
	Kshs	Kshs
Construction of Buildings	863,752,836	0
Construction and Civil Works	63,907,766	0
Purchase of Household Furniture and Institutional Equipment	710,500	0
Purchase of Office Furniture and General Equipment	4,460,334	0
Purchase of ICT Equipment, Software and Other ICT Assets	3,540,830	0
Research, Studies, Project Preparation, Design & Supervision	43,750,907	0
Total	980,123,173	0

6A: BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2016-2017	2015-2016
				Kshs	Kshs
<i>Central Bank of Kenya, 1000302917, Kes</i>	KShs	Recurrent		8,709,590	0
<i>Central Bank of Kenya, 1000302941, Kes</i>	KShs	Development		49,856,493	0
<i>Central Bank of Kenya, 1000302957, Kes</i>	KShs	Deposit		1,011,107,969	0
Total				1,069,674,052	0

6B: CASH IN HAND

	2016-2017	2015-2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,614,344	0
Total	1,614,344	0

Cash in hand should also be analysed as follows:

	2016-2017	2015-2016
	Kshs	Kshs
Headquarters, works Building, Cash office	1,614,344	0
Total	1,614,344	0

STATE DEPARTMENT FOR PUBLIC WORKS
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2016-2017	2015-2016
	Kshs	Kshs
Government Imprests	31,800	0
Payroll Deductions-overpayment	216,799	0
Total	248,599	0

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Morris Matu Muriithi</i>	11/05/2017	18,400	0	18,400
<i>Joseph Ndiritu Wamae</i>	09/11/2016	13,400	0	13,400
Total		31,800	0	31,800

8. ACCOUNTS PAYABLE

Description	2016-2017	2015-2016
	Kshs	Kshs
Deposit-10% Retention	1,013,001,568	
Agency Account	10,331,803	
Salary Deduction	20,223	-
Total	1,023,353,594	-

The amount in Deposit is for contractors retained by the department. The amount in the Agency Account is for state Department of Public Service and Youth affairs. The amount in Salary Deduction is for firms which were not paid payroll deductions.

9. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the State Department for Public Works.

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

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Key Management compensation	xxx	0
	=====	=====
Transfers to other State Corporations and Semi-Autonomous Government Agencies	40,231,848	0
Transfers from other Ministries Departments and Agencies	480,000,000	0
	=====	=====

STATE DEPARTMENT FOR PUBLIC WORKS
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10. OTHER IMPORTANT DISCLOSURES

10.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Supply of goods	909,950	0
Total	909,950	0

10.2 OTHER PENDING PAYABLES (See Annex 2)


	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to National Government entities	10,331,803	0
Amounts due to third parties	20,223	0
Total	10,352,026	0


STATE DEPARTMENT FOR PUBLIC WORKS
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11. 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)
Report of the Auditor General for financial year ended 30 th June, 2016	Approval of sub-contract agreement	1. Sub-contract Agreement was presented and approved by MTC	Francis M. Kingori, Ag.Chief Quantity Surveyor	Not Resolved	Before 30 th October, 2017
	MOU for joint funding of project to be provided	2. MOU was not available, but PS, Industrialization wrote to give approval of joint funding			
	Financial approval appraisal from Kshs.396m to Kshs.469m	3. Financial Appraisal given MTC approval, but no expenditure incurred.			


Principal Secretary
Name: Prof. Arch. Paul Mwangi Maringa,(PhD).
CBS, Corp. Arch, MAAK MKIP


Deputy Accountant General
Name: Lucy Njoki Kariuki
ICPAK Member Number:3599

STATE DEPARTMENT FOR PUBLIC WORKS
 Reports and Financial Statements
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	A	B	c	d=a-c		
Supply of goods						
1. Rex Kiosk	30,000		0	30,000		System problem
2. Gorios Enterprises	356,250		0	356,250		System problem
3. Brendon Enterprises	360,000		0	360,000		System problem
4. Venamaris Investment	163,700		0	163,700		System problem
Grand Total	909,950			909,950		

ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1. State Department of Public Service and Youth Affairs	A.I.E received on Inter-Ministerial Agency	480,000,000		469,668,197	10,331,803		Outstanding balance Surrendered
Sub-Total		480,000,000		469,668,197	10,331,803		
Amounts due to Third Parties							
2. Afna Sacco					6,256		
3. Emu inya enterprises					8,367		
4. Kisumu Welfare					300		
5. Mombasa Welfare					2,800		
6. Kakamega Welfare					2,300		
7. SWA-DPM					200		
Sub-Total					20,223		
Grand Total					10,352,026		

STATE DEPARTMENT FOR PUBLIC WORKS
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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Transport equipment	18,000,000	14,000,000	0	32,000,000
Office equipment, furniture and fittings	500,000	2,500,000	0	3,000,000
ICT Equipment, Software and Other ICT Assets	800,000	1,700,000	0	2,500,000
Other Machinery and Equipment	2,000,000	3,000,000	0	5,000,000
Total	21,300,000	21,200,000	0	42,500,000

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the State Department. The State Department develops and manages buildings and other facilities on behalf of other Government Ministries and Departments.

ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR PUBLIC WORKS

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Construction Authority	Registration of Contractors	Daniel Manduku	25,231,848	Yes
2	Ministry of Works Sports Club	Sports activities	Linnet Afande	15,000,000	Yes
	Total			40,231,848	

NB. The National Construction Authority was transferred to State Department for Housing and Urban Development during the year.

STATE DEPARTMENT FOR PUBLIC WORKS
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ANNEX 5- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance

Entity: 1095-State Department for Public Works

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	281,466,995.20	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	281,466,995.00	0.00	0.00	0.00
2110202 Casual Labour - Others	4,219,420.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	4,219,420.00	0.00	0.00	0.00
2110301 House Allowance	127,775,787.20	0.00	0.00	0.00
2110309 Special Duty Allowance	499,998.75	0.00	0.00	0.00
2110311 Transfer Allowance	300,000.00	0.00	0.00	0.00
2110312 Responsibility Allowance	499,999.80	0.00	0.00	0.00
2110313 Entertainment Allowance	1,151,566.70	0.00	0.00	0.00
2110314 Transport Allowance	32,665,323.30	0.00	0.00	0.00
2110315 Extraneous Allowance	699,999.40	0.00	0.00	0.00
2110317 Domestic Servant Allowance	1,138,861.55	0.00	0.00	0.00
2110320 Leave Allowance	3,671,383.80	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	168,402,921.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	454,089,336.00	0.00	0.00	0.00
2210101 Electricity	5,550,369.80	0.00	0.00	0.00
2210102 Water and Sewerage Charges	5,149,964.10	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	10,700,333.90	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	9,643,635.25	0.00	0.00	0.00
2210202 Internet Connections	0.00	0.00	0.00	0.00
2210203 Courier & Postal Services	1,029,770.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	10,673,405.30	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,472,421.85	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	6,768,423.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	12,930,195.00	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	253,200.00	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	795,798.70	0.00	0.00	0.00
2210309 Field Allowance	95,900.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	26,315,938.60	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,042,963.00	0.00	0.00	0.00
2210402 Accommodation	1,002,869.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	582,701.40	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	116,000.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,744,533.40	0.00	0.00	0.00
2210502 Publishing & Printing Services	306,688.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	845,676.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,152,364.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	63,063,516.00	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	5,181,700.65	0.00	0.00	0.00
2210600 Rentals of Produced Assets	68,245,216.70	0.00	0.00	0.00
2210701 Travel Allowance	661,110.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	446,600.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	227,968.00	0.00	0.00	0.00
2210706 Book Allowance	329,423.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210707 Project Allowance	128,694.00	0.00	0.00	0.00
2210708 Trainer Allowance	150,000.00	0.00	0.00	0.00
2210710 Accommodation Allowance	2,672,103.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	2,494,287.20	0.00	0.00	0.00
2210700 Training Expenses	7,110,185.20	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,326,258.00	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	6,092,957.00	0.00	0.00	0.00
2210808 Purchase of Coffins	50,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	10,469,215.00	0.00	0.00	0.00
2211001 Medical Drugs	460,000.00	0.00	0.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	240,000.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	99,690.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	551,000.00	0.00	0.00	0.00
2211009 Education and Library Supplies	2,222,320.00	0.00	0.00	0.00
2211015 Foods and Rations	1,892,000.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,961,944.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	7,426,954.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	7,684,033.00	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	4,139,799.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,933,136.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	14,756,968.00	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	10,175,539.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	10,175,539.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	30,102,999.95	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	11,831,891.65	0.00	0.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	770,200.00	0.00	0.00	0.00
2211310 Contracted Professional Services	1,677,926.00	0.00	0.00	0.00
2211311 Contracted Technical Services	96,000.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	686,700.00	0.00	0.00	0.00
2211399 Other Operating Expenses - Oth	1,999,800.00	0.00	0.00	0.00
2211300 Other Operating Expenses	47,165,517.60	0.00	0.00	0.00
2210000 Goods and Services	216,936,171.00	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	5,256,987.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	5,256,987.00	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,527,474.50	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	515,800.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	3,527,405.00	0.00	0.00	0.00
2220206 Maintenance of Civil Works	5,227,628.65	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	2,682,166.75	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	698,610.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	14,179,084.90	0.00	0.00	0.00
2220000 Routine Maintenance	19,436,071.90	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	40,231,848.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	40,231,848.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	40,231,848.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2710100 Government Pension and Retirement Benefits	0.00	0.00	0.00	0.00
2710000 Social Security Benefits	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	863,752,836.35	0.00	0.00	0.00
3110200 Construction of Building	863,752,836.00	0.00	0.00	0.00
3110505 Sea Walls and Jetties	63,907,766.00	0.00	0.00	0.00
3110500 Construction and Civil Works	63,907,766.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	228,000.00	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	482,500.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	710,500.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	2,457,364.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	2,002,970.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	4,460,334.00	0.00	0.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	466,000.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	430,000.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,715,030.00	0.00	0.00	0.00
3111112 Purchase of Software	929,800.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	3,540,830.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	43,750,907.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	43,750,907.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	980,123,173.00	0.00	0.00	0.00
3540499 Receipts from Sale of Non-Produced Assets - collected as AIA - Other (Budget)	0.00	0.00	0.00	0.00
3540400 Receipts from the Sale of Non-Produced Assets Collected as AIA	0.00	0.00	0.00	0.00
3540000 Disposal and Sale of Non - Produced Assets	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	672,773,794.00	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	672,773,794.00	0.00	0.00
6530000 Recurrent Bank Accounts	0.00	672,773,794.00	0.00	0.00
6540101 Ministry HQ Development Bank A	0.00	1,225,167,892.00	0.00	0.00
6540100 Development Bank Accounts	0.00	1,225,167,892.00	0.00	0.00
6540000 Development Bank Accounts	0.00	1,225,167,892.00	0.00	0.00
6550101 Ministry HQ Deposit Bank A/C	1,043,585,582.50	0.00	0.00	0.00
6550100 Deposit Bank Accounts	1,043,585,583.00	0.00	0.00	0.00
6550000 Deposit Bank Account	1,043,585,583.00	0.00	0.00	0.00
6580101 Cash	774,144,587.85	0.00	0.00	0.00
6580104 Cash in Transit	1,030,834,145.40	0.00	0.00	0.00
6580100 Cash in Hand	1,804,978,733.00	0.00	0.00	0.00
6580000 Cash in Hand	1,804,978,733.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	31,800.00	0.00	0.00	0.00
6760100 Imprests	31,800.00	0.00	0.00	0.00
6760000 Government Imprests	31,800.00	0.00	0.00	0.00
6770101 Inter-Ministerial Agency A/C	0.00	10,331,803.10	0.00	0.00
6770100 Ministerial Agency Accounts	0.00	10,331,803.10	0.00	0.00
6770000 Agency Accounts	0.00	10,331,803.10	0.00	0.00
7310101 General Deposits	0.00	79,326,057.80	0.00	0.00
7310107 10% Retention Money	0.00	1,013,001,567.75	0.00	0.00
7310100 General Deposits Items	0.00	1,092,327,626.00	0.00	0.00
7310000 Deposits	0.00	1,092,327,626.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320103 House Rent	154,712.50	0.00	0.00	0.00
7320107 Co-operatives	0.00	6,256.00	0.00	0.00
7320108 Insurances	56,098.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	800.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	8,367.00	0.00	0.00
7320117 Govt. Liability Attachments	1,188.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	211,998.50	15,423.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320402 Vat Withholding Tax	1,838,598.60	0.00	0.00	0.00
7320400 Withholding Taxes	1,838,598.60	0.00	0.00	0.00
7320000 Other Liabilities	2,050,597.10	15,423.00	0.00	0.00
7380101 General Withholding Tax	673,197.50	0.00	0.00	0.00
7380100	673,197.50	0.00	0.00	0.00
7380000 Withholding Taxes	673,197.50	0.00	0.00	0.00
7390103 AP Liabilities	152,797,510.70	0.00	0.00	0.00
7390100 System Required Liabilities	152,797,511.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	44,682,517.10	0.00	0.00	0.00
7399900	44,682,517.10	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	197,480,028.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	1,759,000,000.00	0.00	0.00
9910200 Exchequer Provisions	0.00	1,759,000,000.00	0.00	0.00
9910000 Provisions	0.00	1,759,000,000.00	0.00	0.00
Total	4,759,616,537.65	4,759,616,537.65	0.00	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA

MINISTRY OF TRANSPORT HOUSING AND INFRASTRUCTURE
(STATE DEPARTMENT FOR PUBLIC WORKS)

F.O 30

BANK RECONCILIATION STATEMENT

RECURENT ACCOUNT FOR THE MONTH OF JUNE,2017

	KShs.	KShs.	KShs.
Balance as per bank certificate			62,933,298.80
<i>Less:</i>			
1 Payments in cash book not yet recorded in bank	57,157,706.55		
2 Receipts in bank statement not yet recorded in cash book	28,303.75	57,186,010.30	
<i>Add:</i>			
3 Payments in bank statement not yet recorded in cash book	2,714,750.75		
4 Receipts in cash book not yet recorded in bank statement	247,550.95	2,962,301.70	
Balance as per the cash book			8,709,590.20

I certify that I have verified the Bank Balance in the Cash Book with the Bank statement and that the above reconciliation is correct			

Reconciled by.....signature.....date.....

Reviewed by.....signature.....date.....

Approved by.....signature.....date.....

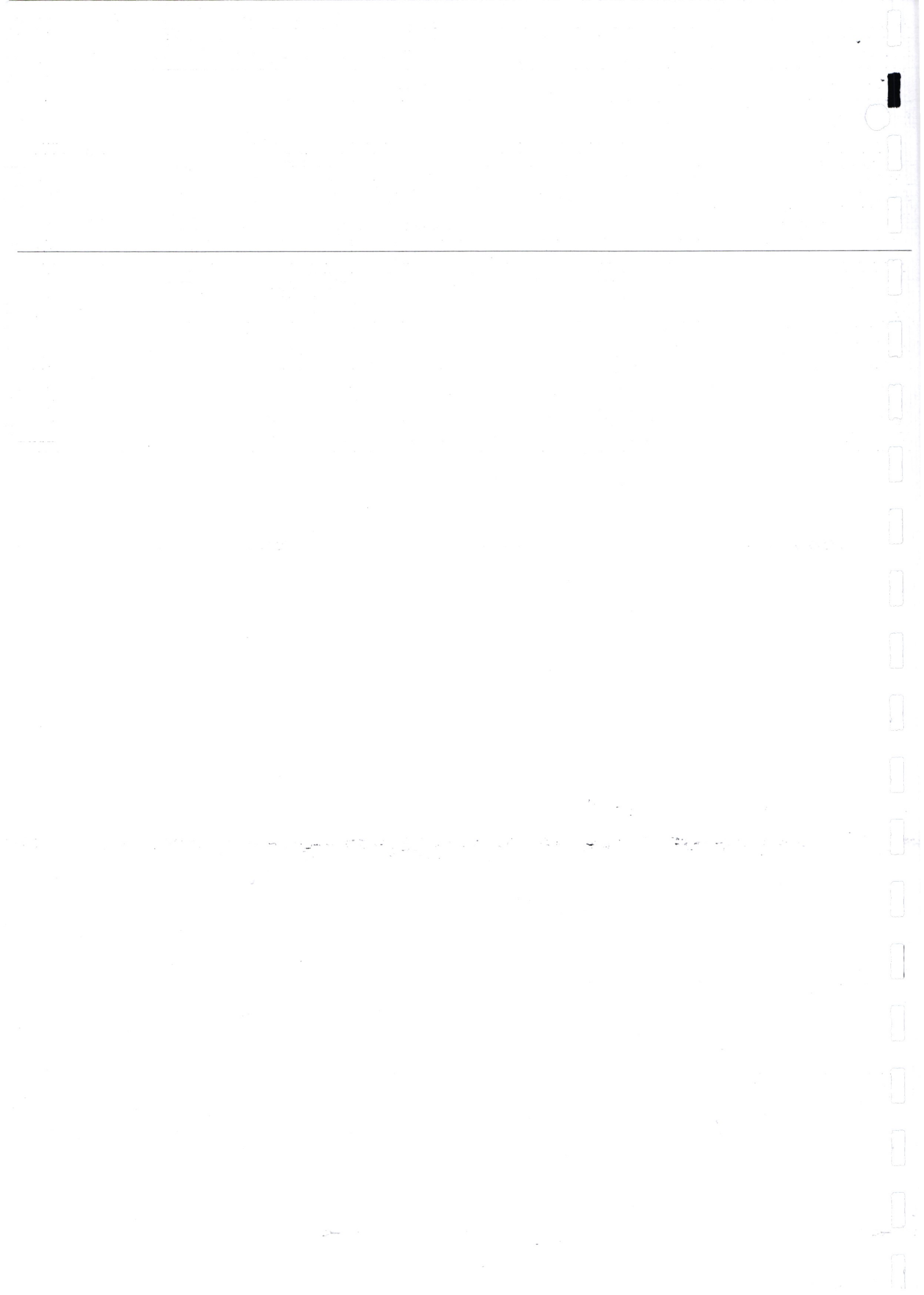
STATE DEPARTMENT OF PUBLIC WORKS.

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT FOR THE MONTH OF JUNE, 2017

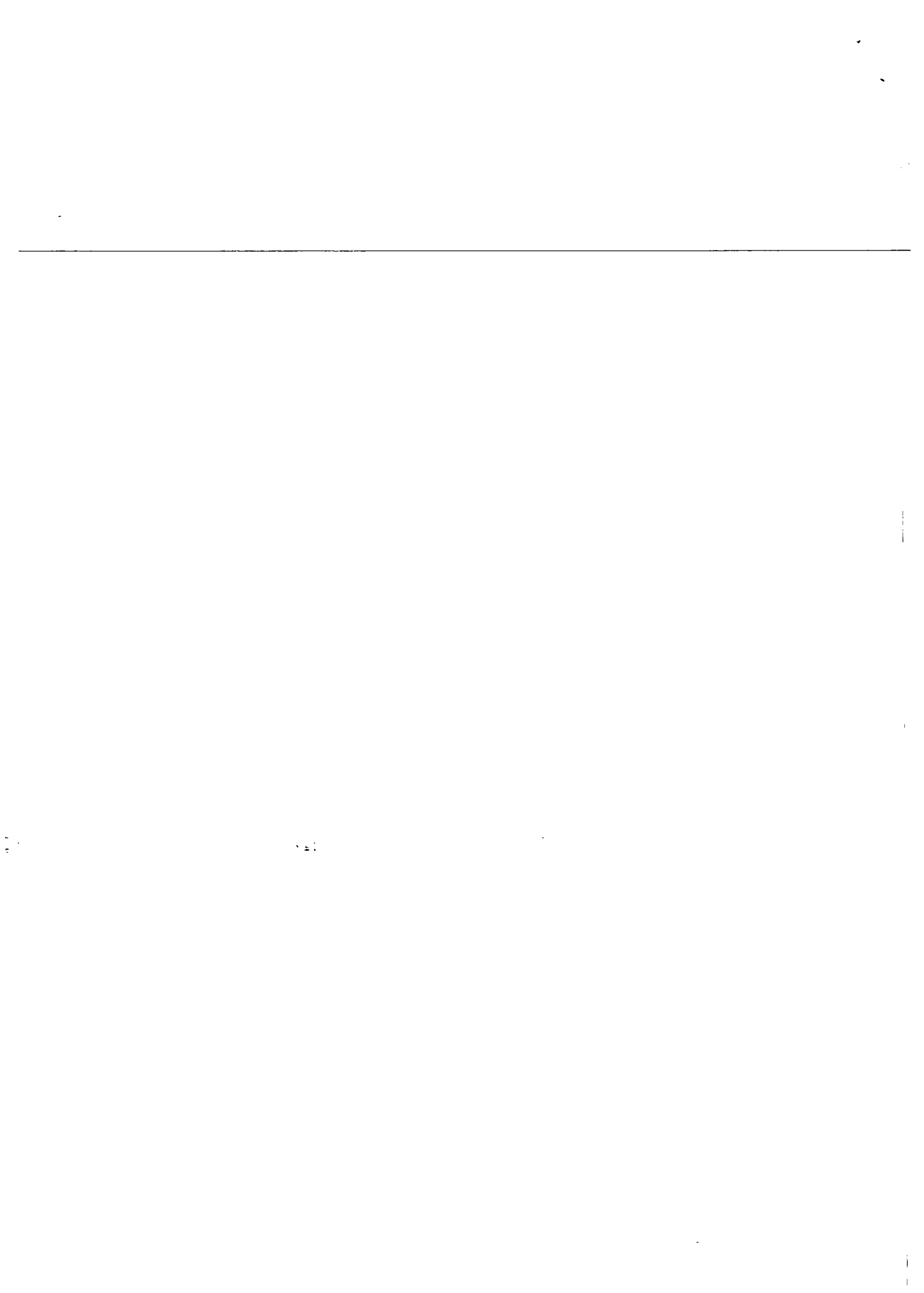
DATE	REF	PARTICULARS	AMOUNT	REMARKS
10/17/2016	PVNO0068	KAKAMEGA WELFARE	50.00	
17/11/2016	PVNO0068	SOPHIA OYOO- OVERCAST	600.00	
2/5/2017	VNO.0757	VAT (TEROO ENTRP)	50,948.30	
31/3/2017	VNO.0691	COMM. OF INCOME TAX (VAT)	25,862.05	
31/11/2016	FOLIO 32	CLOSING BAL. OVERCAST	10,000.00	
31/12/2016	FOLIO 39	CLOSING BAL. OVERCAST	200.00	
28/2/2017	FOLIO 54	CLOSING BAL. OVERCAST	1,059,051.65	
3/27/2017	VNO.0689	FOSA ARDHI SACCO	12,213.25	
11/22/2016	PV NO00068	WITHOLDING TAX	47,987.05	
11/28/2016	PV NO00068	NATIONAL BANK OF KENYA	169,557.95	
1/11/2017	PV NO00068	COMM. OF INCOME TAX (VAT)	5,270.70	
11/22/2016	PV NO00068	COMM. OF INCOME TAX (VAT)	10,344.85	
28/4/2017	FOLIO 70	CLOSING BAL. OVERCAST	593,754.15	
3/31/2017	VNO.0691	COMM. OF INCOME TAX (VAT)	24,701.80	
3/31/2017	VNO.0691	COMM. OF INCOME TAX (VAT)	5,677.25	
3/31/2017	VNO.0691	COMM. OF INCOME TAX (VAT)	8,515.85	
5/2/2017	VNO.0758	NATIONAL BANK OF KENYA	169,557.95	
5/2/2017	VNO.0758	UNION OF KENYA CIVIL SER	55,607.00	
5/2/2017	VNO.0758	P/S TREASURY	19,431.20	
12/6/2017	VNO.1021	LUCY MUTAHI	12,000.00	
6/30/2017	2150	REIFY HOLDINGS LTD	68,275.85	
6/30/2017	2151	FINE TOUCH SOLUTIONS	937,844.85	
6/30/2017	1270	CATHRINE MÜLI	7,500.00	
6/30/2017	1271	JOHN APELLA	3,000.00	
6/30/2017	1272	JOSEPH THITU	11,500.00	
6/30/2017	1273	SOLO MUTISYA	49,000.00	
6/30/2017	1274	JACINTA MITHAMO	20,000.00	
6/30/2017	1275	ELTON ODONGO	138,000.00	
6/30/2017	1276	LERORA ENTERPRISES	500,000.00	
6/30/2017	1277	ZUMA ENTERPRISES	426,724.15	
6/30/2017	1277	VAT (ZUMA ENTER)	23,275.85	
6/30/2017	1278	JARUH SUPPLIES	503,534.50	
6/30/2017	1278	VAT	27,465.50	
6/30/2017	1279	TOM AUTOCARE	279,741.40	
6/30/2017	1273	VAT	15,258.60	
6/30/2017	1280	CHEROMEGA INVESTMENT	237,068.95	
6/30/2017	1273	VAT	12,931.05	
6/30/2017	1281	RETHIN AGENCY	200,354.55	
6/30/2017	1281	VAT	10,923.45	
6/30/2017	1282	FAIRATE TYRES	535,017.25	
6/30/2017	1282	VAT	29,182.75	
6/30/2017	1283	SAMTECH TONNER	474,137.95	
6/30/2017	1283	VAT	25,862.05	
6/30/2017	1284	AMALGA COMMERCIAL AGE	128,965.50	
6/30/2017	1284	VAT	7,034.50	
6/30/2017	1285	REDLINE AGENCY	74,619.85	
6/30/2017	1285	VAT	4,070.15	
6/30/2017	1286	GREOMARK AUTO SERVICES	294,800.00	
6/30/2017	1286	VAT	16,080.00	
6/30/2017	1287	KASTECK TRADING	308,189.65	
6/30/2017	1287	VAT	16,810.35	
6/30/2017	1288	PUNGET ENTERPRISES	379,310.00	
6/30/2017	1288	VAT	20,689.65	
6/30/2017	1289	RACKERY AGENCIES	244,351.70	



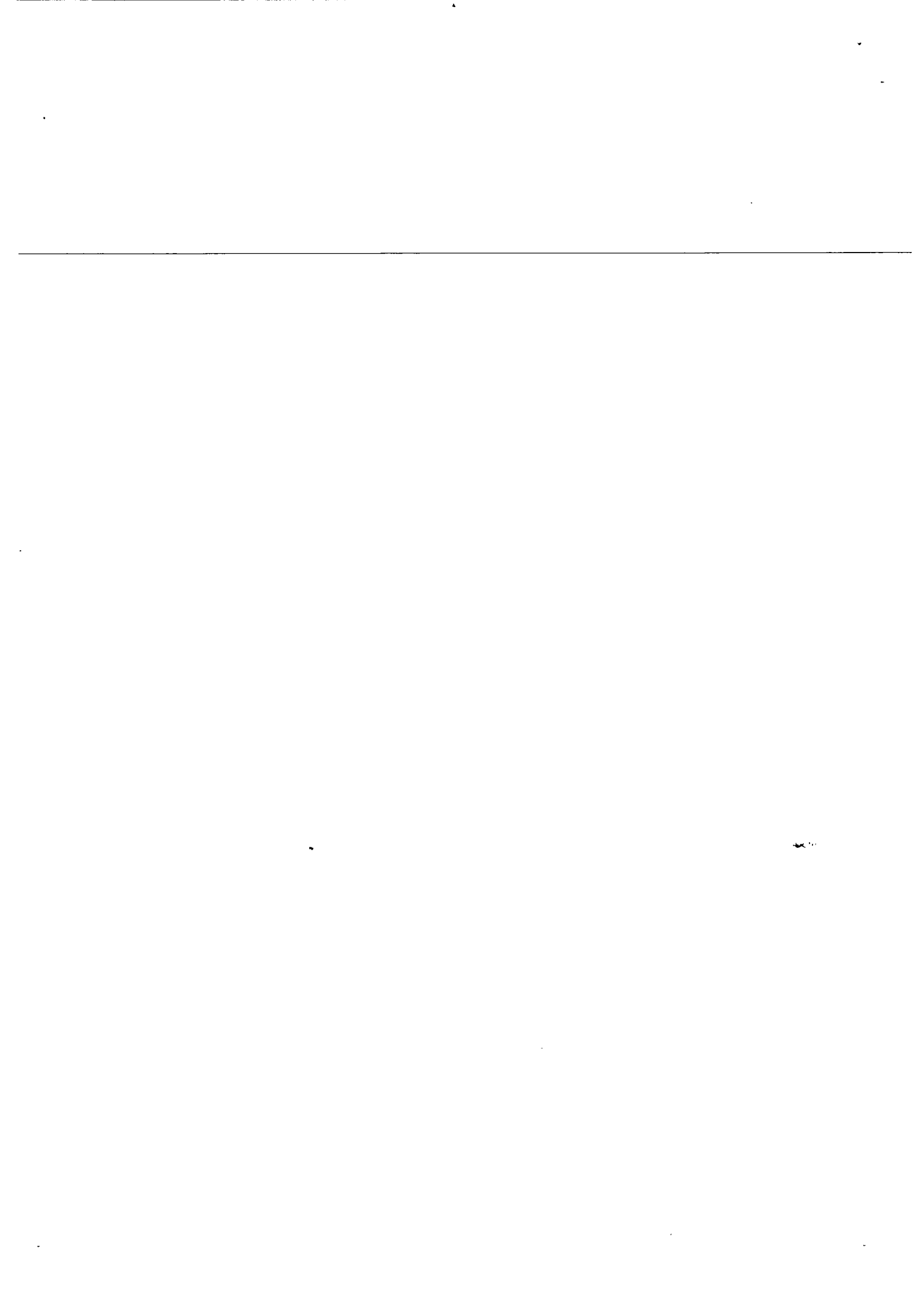
6/30/2017	1288	VAT	13,328.30
6/30/2017	1290	BITAX CO	212,413.80
6/30/2017	1290	CATHRINE MULI	11,586.20
6/30/2017	1291	KENYA SCHOOL OF GORT	349,800.00
6/30/2017	1291	VAT	19,080.00
6/30/2017	1292	TRAVIGENT AGENCIES	70,836.20
6/30/2017	1292	VAT	3,863.80
6/30/2017	1293	BRINKS SECURITY	4,034,250.00
6/30/2017	1293	VAT	220,050.00
6/30/2017	1293	BRINKS SECURITY	1,344,750.00
6/30/2017	1293	VAT	73,350.00
6/30/2017	1293	BRINKS SECURITY	672,375.00
6/30/2017	1293	VAT	36,675.00
6/30/2017	1293	BRINKS SECURITY	2,017,125.00
6/30/2017	1293	VAT	110,025.00
6/30/2017	1294	KERWING AGENCIES	535,000.00
6/30/2017	1294	KERWING AGENCIES	870,000.00
6/30/2017	1295	WYCKIFE MUTURI	54,800.00
6/30/2017	1296	R H DEVAN	93,750.00
6/30/2017	1297	SILVIA NJAGI	49,000.00
6/30/2017	1298	HABIBA GADO	15,000.00
6/30/2017	1298	ELTON ODONGO	15,000.00
6/30/2017	1298	NIXON TANGUS	10,000.00
6/30/2017	1298	KENETH MERO	10,000.00
6/30/2017	1298	FRANCIS MUENDO	10,000.00
6/30/2017	1299	SUSAN GICHUKI	30,000.00
6/30/2017	1299	MARY WAMAI	22,500.00
6/30/2017	1299	TABITHA KIBOGO	20,000.00
6/30/2017	1299	PIUS MWOKA	20,000.00
6/30/2017	1299	LUCY NJAGI	20,000.00
6/30/2017	1299	CLAIRE OTOTO	15,000.00
6/30/2017	1299	WINNY BENJAMIN	15,000.00
6/30/2017	1299	JANE SIRO	15,000.00
6/30/2017	1299	LAWRENCE GITONGA	15,000.00
6/30/2017	1299	KARIUKI ONESMUS	15,000.00
6/30/2017	1299	MARGRET WAMBUI	10,000.00
6/30/2017	1300	LUCY KARIUKI	50,000.00
6/30/2017	1300	ZAKAYO MBOGORI	50,000.00
6/30/2017	1300	SIMON KARIUKI	50,000.00
6/30/2017	1300	ANTONY GITHENJI	50,000.00
6/30/2017	1300	WYCLIFE MUTURI	50,000.00
6/30/2017	1300	JOHN WAINAINA	50,000.00
6/30/2017	1300	RUTH GICHANA	50,000.00
6/30/2017	1300	RUTH RUKWARD	50,000.00
6/30/2017	1300	JACKSON MUSOLA	50,000.00
6/30/2017	1300	ROSE KAMAU	50,000.00
6/30/2017	1300	ALI LEALMUSIA	50,000.00
6/30/2017	1300	MARGARET WAMBUA	50,000.00
6/30/2017	1300	VERONICAH GIATHI	50,000.00
6/30/2017	1300	SOLO MUTISYA	50,000.00
6/30/2017	1300	WINNIE MAKOKHA	50,000.00
6/30/2017	1300	ANNE CHEGE	50,000.00
6/30/2017	1301	GEORGE MACGOYE	30,000.00
6/30/2017	1301	DANIEL KIBUGI	24,000.00
6/30/2017	1301	J.M GATERE	24,000.00
6/30/2017	1301	FRANCIS MBIYHI	24,000.00
6/30/2017	1301	D MUNYINGI	24,000.00



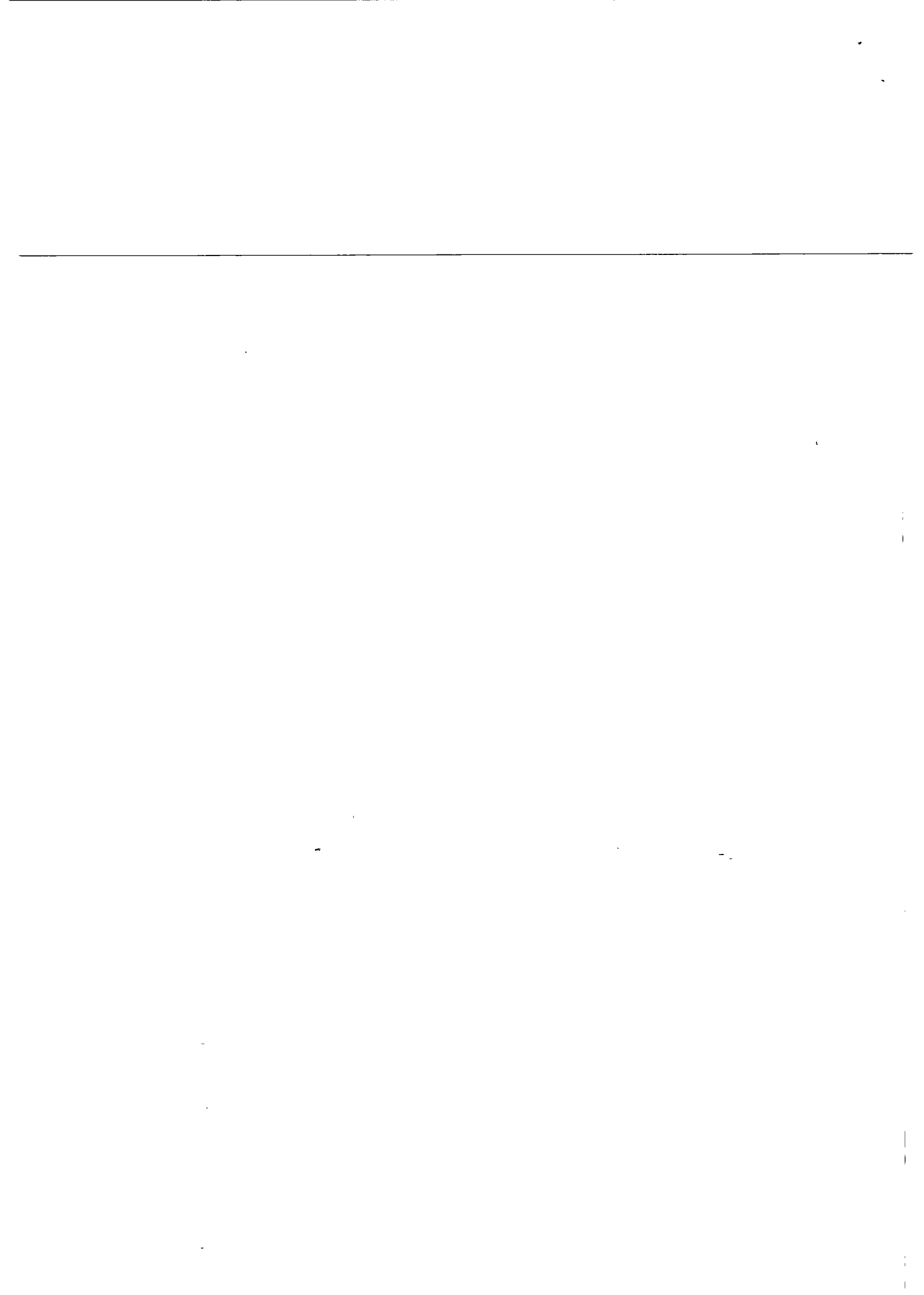
6/30/2017	1301	GIDEON MUTALA	24,000.00
6/30/2017	1301	NICHOLAS MUTUA	24,000.00
6/30/2017	1301	LUCY KARIUKI	24,000.00
6/30/2017	1301	ZAKAYO MBOGORI	24,000.00
6/30/2017	1301	GILBERT MATUNDURA	24,000.00
6/30/2017	1301	AVA NJOROGE	24,000.00
6/30/2017	1301	JOYNTER MUKUNDI	12,000.00
6/30/2017	1301	BENSON MULUMA	12,000.00
6/30/2017	1301	LUCY MUTAHI	12,000.00
6/30/2017	1301	THOMAS MUKIRI	12,000.00
6/30/2017	1302	NATHAN KUREBA	80,000.00
6/30/2017	1302	SILVESTER MULI	80,000.00
6/30/2017	1302	LUCY KARIUKI	80,000.00
6/30/2017	1302	JOYCE OSORO	40,000.00
6/30/2017	1302	KAMANDE KARIUKI	40,000.00
6/30/2017	1302	RUTH MUNDA	30,000.00
6/30/2017	1302	RUTH GICHANA	40,000.00
6/30/2017	1302	RUTH RUKWARO	40,000.00
6/30/2017	1302	ALFRED NGESA	20,000.00
6/30/2017	1302	JACKSON MUSOLA	30,000.00
6/30/2017	1302	ALI LELMUSIA	30,000.00
6/30/2017	1302	MARGARET WAMBUA	40,000.00
6/30/2017	1302	JACINTA MITHAMO	40,000.00
6/30/2017	1302	JOHN WAINAINA	40,000.00
6/30/2017	1302	MARY MBITHI	30,000.00
6/30/2017	1302	ANTONY GITHENJI	40,000.00
6/30/2017	1302	CATHRINE KITHYA	20,000.00
6/30/2017	1302	LUCY NYAGA	30,000.00
6/30/2017	1302	VERONICAH GIATHI	40,000.00
6/30/2017	1302	EVANS AYUMA	20,000.00
6/30/2017	1302	SOLO MUTISYA	30,000.00
6/30/2017	1302	WINNIE MAKOKHA	30,000.00
6/30/2017	1302	MARY NDEGWA	20,000.00
6/30/2017	1302	ROSE KAMAU	30,000.00
6/30/2017	1302	DAVID ARUBA	40,000.00
6/30/2017	1302	ELIJAH KANYI	20,000.00
6/30/2017	1302	ANNE CHEGE	30,000.00
6/30/2017	1302	ESTHER NGUGI	30,000.00
6/30/2017	1303	BENJAMIN MWANGI	30,000.00
6/30/2017	1304	WINNY BENJAMIN	18,000.00
6/30/2017	1305	SUSAN GICHUKI	10,000.00
6/30/2017	1306	LUCY KANGA	50,000.00
6/30/2017	1307	GRACE MULI	10,000.00
6/30/2017	1308	SYLVIA NJAGI	50,000.00
6/30/2017	1309	JULIA KARIUKI	13,000.00
6/30/2017	1310	SEGURO TOURS	263,305.00
6/30/2017	1311	ERASTUS NGUGI	41,600.00
6/30/2017	1312	LUCY KANGA	50,000.00
6/30/2017	1313	MAINA MUCHEMI	23,800.00
6/30/2017	1314	REGINA WAITHAKA	9,700.00
6/30/2017	1315	R.H. DEVANI	380,000.00
6/30/2017	1316	TABITHA KIBOGO	31,850.00
6/30/2017	1317	SOPHIA OYOO	12,500.00
6/30/2017	1318	R.H. DEVANI	1,906,800.00
6/30/2017	1319	ZEDEKIAH NASHAN WANDIEMA	200,000.00
6/30/2017	1320	ZEDEKIAH NASHAN WANDIEMA	200,000.00
6/30/2017	1321	ELIJAH KANYI	23,000.00



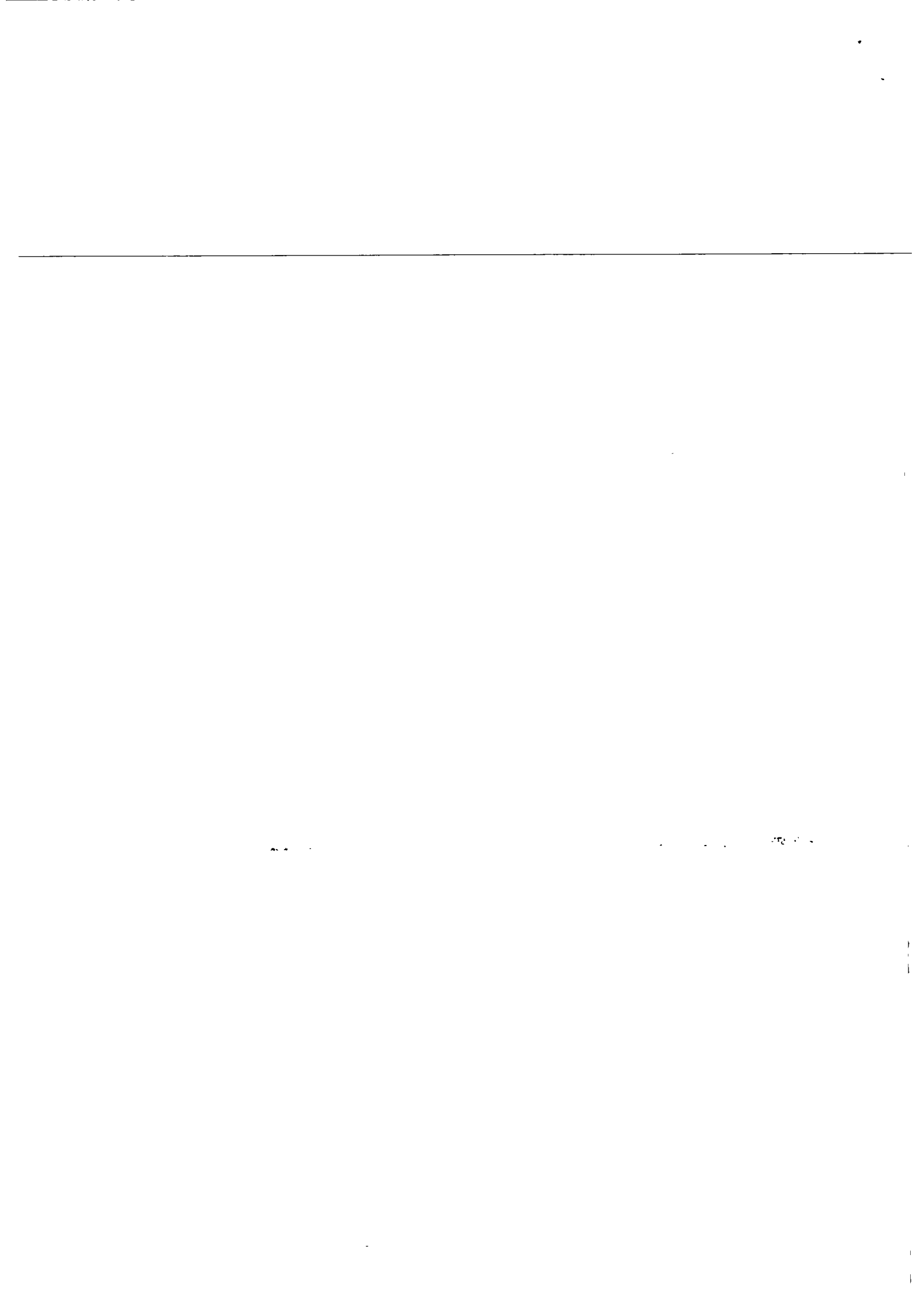
6/30/2017	1322	ALFRED NGESA	39,360.00
6/30/2017	1323	MURIMI NGURI	29,800.00
6/30/2017	1324	G.M MUSYA	166,525.00
6/30/2017	1325	DUNCAN EDEKI	29,914.00
6/30/2017	1326	KENNEDY LUCHONE	8,916.00
6/30/2017	1327	JOSEPH THITU	26,300.00
6/30/2017	1328	GRACE MULI	10,000.00
6/30/2017	1329	JOSEPH THITU	101,350.00
6/30/2017	1330	SUSAN MUHIA	10,000.00
6/30/2017	1331	R.H. DEVANI	468,750.00
6/30/2017	1332	KEVWINNY AGENCIES	1,200,000.00
6/30/2017	1333	JOTO ENTERPRISES	165,629.65
6/30/2017	1333	VAT	9,034.35
6/30/2017	1334	VINYAKIZA	42,672.40
6/30/2017	1334	VAT	2,327.60
6/30/2017	1334	JOELLY GENERAL SUPP	334,475.85
6/30/2017	1335	VAT	18,244.15
6/30/2017	1336	TEEMY TRADERS	55,379.30
6/30/2017	1336	VAT	3,020.70
6/30/2017	1337	REALCOM COMPANY LTD	295,862.05
6/30/2017	1337	VAT	16,137.95
6/30/2017	1338	VIEWSEAL AGENCIES	226,163.80
6/30/2017	1338	VAT	12,336.20
6/30/2017	1339	CHRISOM INVESTMENT	512,068.95
6/30/2017	1339	VAT	27,931.05
6/30/2017	1340	FAITH KAMAU	22,500.00
6/30/2017	1341	LUCY MUTAHI	12,000.00
6/30/2017	1342	NAIROBI WATER AND SEWARAGE	200,000.00
6/30/2017	1343	GRACE NGUNJIRI	15,000.00
6/30/2017	1344	JOYNTER MUKUNDI	7,000.00
6/30/2017	1345	SUSAN MUHIA	10,000.00
6/30/2017	1346	ROSE KAMAU	10,000.00
6/30/2017	1346	ALI LEALMUSIA	10,000.00
6/30/2017	1346	RUTH RUKWARO	10,000.00
6/30/2017	1346	JACKSON MUSOLA	10,000.00
6/30/2017	1346	ANNE CHEGE	10,000.00
6/30/2017	1347	JAMES MIGWI	1,620.00
6/30/2017	1348	JAMES MIGWI	16,020.00
6/30/2017	1349	HIGHLEX GEN MERC	93,879.30
6/30/2017	1350	GEORGE MACGOYE	5,120.70
6/30/2017	1351	GEORGE MACGOYE	60,000.00
6/30/2017	1351	MURIUKI MBOGORI	60,000.00
6/30/2017	1351	LUCY KARIUKI	60,000.00
6/30/2017	1351	DICKSON SIKUKU	60,000.00
6/30/2017	1351	WYCKIFE MUTURI	40,000.00
6/30/2017	1351	JUDTH OYIER	40,000.00
6/30/2017	1351	ANTONY GITHINJI	40,000.00
6/30/2017	1351	SIMON KARIUKI	40,000.00
6/30/2017	1351	JUDTH OYIER	40,000.00
6/30/2017	1351	MARGARET WAMBURA	40,000.00
6/30/2017	1351	VERONICAH GIATHI	40,000.00
6/30/2017	1351	ELIUD KHAEMBA	40,000.00
6/30/2017	1351	DANIEL NJOROGE	40,000.00
6/30/2017	1351	PAULINE ASIKO	40,000.00
6/30/2017	1351	SOPHIA OYOD	40,000.00
6/30/2017	1351	RUTH SUNGU	40,000.00
6/30/2017	1351	JOHN WAINAINA	40,000.00



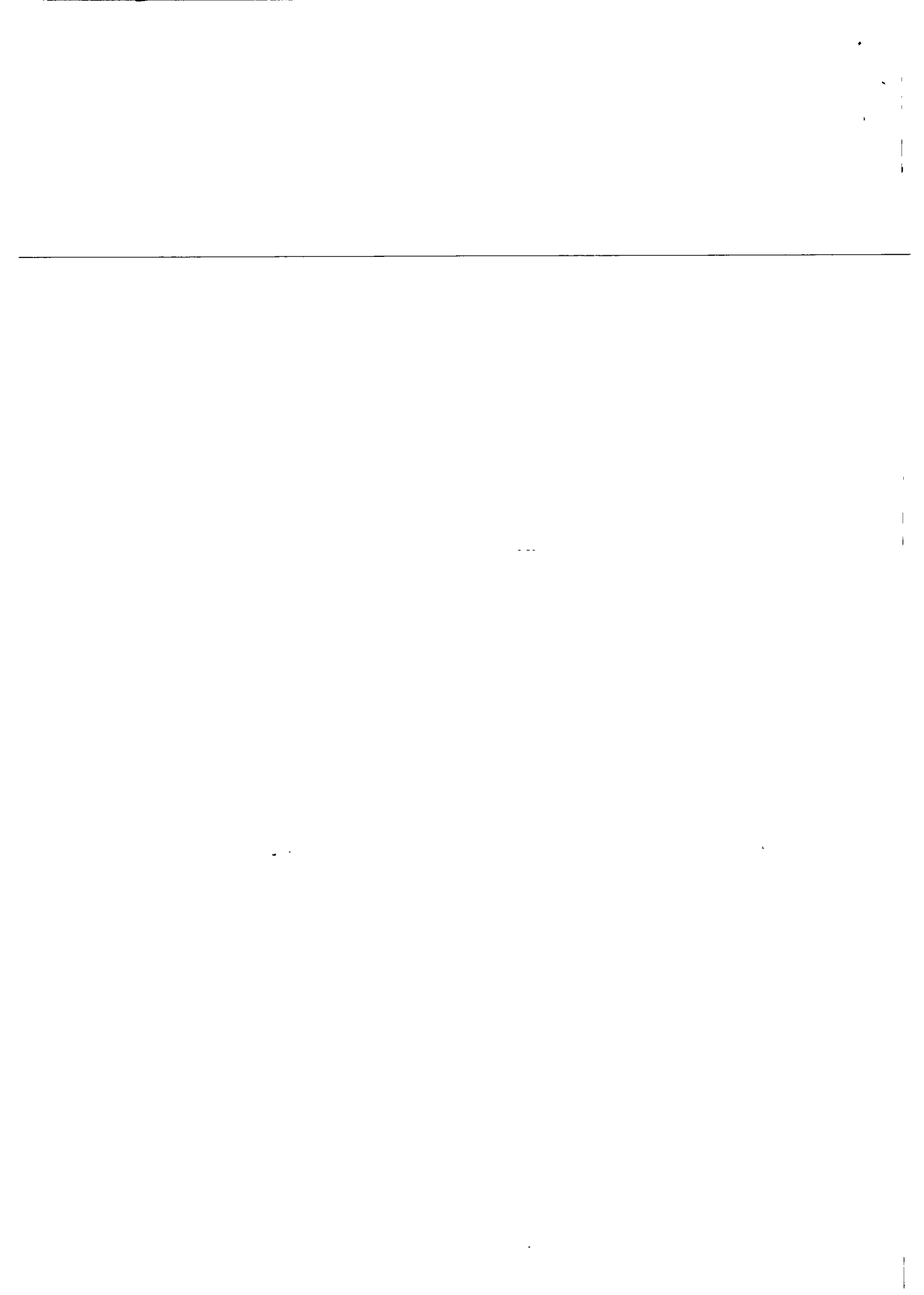
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6/30/2017	1351	JACKSON MUSOLA	30,000.00
6/30/2017	1351	ALI LEALMUSIA	30,000.00
6/30/2017	1351	ROSE KAMAU	30,000.00
6/30/2017	1351	WINNIE MAKOKHA	30,000.00
6/30/2017	1351	SOLO MUTISYA	30,000.00
6/30/2017	1351	ANNE CHEGE	30,000.00
6/30/2017	1351	JULIA KARIUKI	30,000.00
6/30/2017	1351	STELLA NYAGA	30,000.00
6/30/2017	1351	JOYNTER MUKUNDI	22,500.00
6/30/2017	1351	JACKSON LESEPE	22,500.00
6/30/2017	1351	AYUB DERONI	22,500.00
6/30/2017	1351	GODANA PORAN	22,500.00
6/30/2017	1351	CHARLE BARASA	22,500.00
6/30/2017	1351	NICHLAS NDETO	15,000.00
6/30/2017	1351	EDWIN RUGUT	22,500.00
6/30/2017	1351	JULIUS KAYAH	22,500.00
6/30/2017	1351	ESTHER GITHI	15,000.00
6/30/2017	1351	LABAN MWANZI	22,500.00
6/30/2017	1352	STELLA NYAGA	30,000.00
6/30/2017	1352	JOYNTER MUKUNDI	22,500.00
6/30/2017	1352	JACKSON LESEPE	22,500.00
6/30/2017	1352	AYUB DERONI	22,500.00
6/30/2017	1352	GODANA PORAN	22,500.00
6/30/2017	1352	CHARLE BARASA	22,500.00
6/30/2017	1352	NICHOLAS NDETO	15,000.00
6/30/2017	1352	EDWIN RUGUT	22,500.00
6/30/2017	1352	JULIUS KAYAH	22,500.00
6/30/2017	1352	ESTHER GATHI	15,000.00
6/30/2017	1353	PATRICK OMONDI	27,000.00
6/30/2017	1354	SOLOLMON LUVINZU	41,600.00
6/30/2017	1355	SEGURO TOURS	31,105.00
6/30/2017	1356	JOSEPH THITU	31,000.00
6/30/2017	1357	JOSEPH THITU	31,000.00
6/30/2017	1358	JOSEPH THITU	89,600.00
6/30/2017	1359	ALBERT OMBUI	40,000.00
6/30/2017	1360	NOLASCO MIRITI	40,000.00
6/30/2017	1361	NANCY NDOMO	40,000.00
6/30/2017	1362	AGNES NJENGA	40,000.00
6/30/2017	1363	DORIS NGANGA	40,000.00
6/30/2017	1364	LYDIA KARIGITHE	30,000.00
6/30/2017	1365	MARTIN MITO	40,000.00
6/30/2017	1366	JOYCE MURITHI	15,000.00
6/30/2017	1366	ROSELINE OUMA	15,000.00
6/30/2017	1367	BENARD NGONI	30,000.00
6/30/2017	1368	SIMION KIVINDYO	40,000.00
6/30/2017	1369	JULIUS CHESA	40,000.00
6/30/2017	1370	JOYCE ALA	40,000.00
6/30/2017	1371	EVAS KEROCHE	20,000.00
6/30/2017	1372	TIMOTHY KITAKA	86,800.00
6/30/2017	1373	AGNES NJENGA	15,000.00
6/30/2017	1373	LYDIA KARIGITHE	15,000.00
6/30/2017	1373	CHESA WANDERA	15,000.00
6/30/2017	1373	PATRICK MWANZIA	15,000.00
6/30/2017	1373	SIMON KIVINDYO	15,000.00
6/30/2017	1374	GRACHI SUPPLIES	300,167.25
6/30/2017	1374	VAT	16,372.75



6/30/2017	1374	GRACH SUPPLIES	154,284.50
6/30/2017	1374	VAT	8,415.50
6/30/2017	1375	CHEROMEGA INVESTMENT	118,534.50
6/30/2017	1375	VAT	6,465.50
6/30/2017	1376	ROTA BAK GEN SERVICE	466,551.70
6/30/2017	1376	VAT	25,448.30
6/30/2017	1377	UNIQUE OFFICE LTD	113,793.10
6/30/2017	1377	VAT	6,206.90
6/30/2017	1378	BRENDON ENTER	341,379.30
6/30/2017	1378	VAT	18,620.70
6/30/2017	1379	FURNITURE ELEGANCE	453,275.85
6/30/2017	1379	VAT	24,724.15
6/30/2017	1380	NAITO SALES	930,472.00
6/30/2017	1380	VAT	50,753.00
6/30/2017	1381	DOUBLE SEVN SUPPLIES	462,284.50
6/30/2017	1381	VAT	25,215.50
6/30/2017	1382	BIKIDAKAR LOGISTICS	357,974.15
6/30/2017	1382	VAT	19,525.80
6/30/2017	1383	JARUH SUPPLIES	855,724.15
6/30/2017	1383	VAT	46,675.85
6/30/2017	1384	JARUH SUPPLIES	140,989.65
6/30/2017	1384	VAT	7,690.35
6/30/2017	1385	AFRICA AND DATA SOL	459,913.80
6/30/2017	1385	VAT	25,086.20
6/30/2017	1386	KRYPTNIC VENTURE	213,362.05
6/30/2017	1386	VAT	11,637.95
6/30/2017	1387	PUBLIC TRUSTE NAIROBI	21,684.10
6/30/2017	1387	PAYEE	2,366.80
6/30/2017	1387	NHIF	850.00
6/30/2017	1387	WCPS	224.65
6/30/2017	1388	KENYA SCHOOL OF GORT	448,000.00
6/30/2017	1389	MOMBASA CLUB	103,145.00
6/30/2017	1390	BORAQS	255,000.00
6/30/2017	1391	INSTITUTE OF QUANT SURV	225,000.00
6/30/2017	1392	RIMEA LTD	40,790.00
6/30/2017	1393	WYCLIFE KISONGOCHI	40,000.00
6/30/2017	1393	SYLVIA NJAGI	40,000.00
6/30/2017	1393	ALBERT OMBUI	40,000.00
6/30/2017	1393	KARIUKI KAMANDE	40,000.00
6/30/2017	1393	BERNARD NGWILI	40,000.00
6/30/2017	1393	DORIS NGANGA	40,000.00
6/30/2017	1393	NANCY NDOMO	20,000.00
6/30/2017	1393	AGNES NJENGA	20,000.00
6/30/2017	1394	PAUL MARINGA	25,000.00
6/30/2017	1394	MARIAMY ELMAWY	15,000.00
6/30/2017	1394	GEORGE MACGOYE	32,000.00
6/30/2017	1394	NATHAN KUREBA	32,000.00
6/30/2017	1394	ELIUD WAITHAKA	32,000.00
6/30/2017	1394	ALPHONCE OKWETO	32,000.00
6/30/2017	1394	LUCY KARIUKI	32,000.00
6/30/2017	1394	SYLVESTER MULI	32,000.00
6/30/2017	1394	BONFACE KAROBIA	32,000.00
6/30/2017	1394	JAMES GATERE	32,000.00
6/30/2017	1394	SAMUEL CHARAGU	32,000.00
6/30/2017	1394	ZAKAYO MBOGORI	32,000.00
6/30/2017	1394	GILBERT MATUNDURA	32,000.00
6/30/2017	1394	EVA NJOROGE	32,000.00



6/30/2017	1394	PHILIP MUSEE	32,000.00
6/30/2017	1394	NICHOLAS OMARIBA	32,000.00
6/30/2017	1394	BENSON MALUNA	32,000.00
6/30/2017	1394	FAITH KAMAU	32,000.00
6/30/2017	1394	ZIPORAH ANAMPIU	32,000.00
6/30/2017	1394	MUTETI RAGU	32,000.00
6/30/2017	1394	JOYNTER MUKUNDI	32,000.00
6/30/2017	1394	THOMAS MUKIRI	32,000.00
6/30/2017	1394	LUCY MUTAHI	32,000.00
6/30/2017	1394	STELLA NYAGA	32,000.00
6/30/2017	1395	GEORGE MACGOYE	30,000.00
6/30/2017	1395	JAMES GATERE	24,000.00
6/30/2017	1395	ENG A KIHUGA	24,000.00
6/30/2017	1395	ENG JM KAMAU	24,000.00
6/30/2017	1395	JACKSON KAFUNA	24,000.00
6/30/2017	1395	EVA NJOROGE	24,000.00
6/30/2017	1395	FRANCIS WAMBUA	24,000.00
6/30/2017	1395	PHILIP MUSEE	24,000.00
6/30/2017	1395	GILBERT MATUNDURA	24,000.00
6/30/2017	1395	NICHOLAS OMARIBA	24,000.00
6/30/2017	1395	ZIPORAH ANAMPIU	12,000.00
6/30/2017	1395	STELLA NYAGA	12,000.00
6/30/2017	1395	FAITH KAMAU	12,000.00
6/30/2017	1440	VAT	7,080.00
6/30/2017	1441	VAT	28,560.00
6/30/2017	1442	VAT	1,026.85
6/30/2017	1443	RENTA ENTERPRISE	16,310.35
6/30/2017	1443	VAT	889.65
6/30/2017	1444	CEDOL COLRES	108,103.45
6/30/2017	1444	VAT	5,896.55
6/30/2017	1444	VAT	73,965.50
6/30/2017	1445	REX KIOSK	4,034.50
6/30/2017	1445	VAT	956,554.30
6/30/2017	1446	BERACE GEN SUPP	52,175.70
6/30/2017	1446	VAT	484,584.15
6/30/2017	1447	SAMER AFRICA	26,431.85
6/30/2017	1447	VAT	161,700.00
6/30/2017	1448	SARFCOM SOLUTIONS	8,820.00
6/30/2017	1448	VAT	245,565.50
6/30/2017	1449	JAMATU GEN SUPPLIES	13,394.50
6/30/2017	1449	VAT	12,000.00
6/30/2017	1450	LYDIA KARIGITHE	1,000,000.00
6/30/2017	1451	KENWINY AGENCIES	30,000.00
6/30/2017	1452	DUNCAN EDEKI	64,350.00
6/30/2017	1453	MIKE KIMOKO	668,124.85
6/30/2017	1454	MUSTRAL GEN TRADERS	36,443.15
6/30/2017	1454	VAT	559,008.60
6/30/2017	1455	BAGRID SUPPL	30,491.40
6/30/2017	1455	VAT	340,952.60
6/30/2017	1456	KAWAGOE AGENCIES	18,597.40
6/30/2017	1456	VAT	455,172.40
6/30/2017	1457	OBULET ENT	24,827.60
6/30/2017	1457	VAT	978,146.55
6/30/2017	1458	COMPTON LTD	53,353.45
6/30/2017	1458	VAT	407,758.60
6/30/2017	1459	EVERIND SUPP	22,241.40
6/30/2017	1459	VAT	436,206.90
6/30/2017	1460	AMATA ENTER	



6/30/2017	1460	VAT	23,793.10
6/30/2017	1461	KIGASU AGENCIES	315,775.85
6/30/2017	1461	VAT	17,224.15
6/30/2017	1462	JAMATU GEN SUPPLIES	409,655.15
6/30/2017	1462	VAT	22,344.85
6/30/2017	1463	AMALGA COMMERCIAL AGE	42,672.40
6/30/2017	1463	VAT	2,327.60
6/30/2017	1464	SYDEN SUPPLIES	853,448.30
6/30/2017	1464	VAT	46,551.70
6/30/2017	1465	LABEZ AUTO WORKS	261,724.00
6/30/2017	1465	VAT	14,275.85
6/30/2017	1466	IMAGE TRACK TECHNIQUES	88,474.15
6/30/2017	1466	VAT	4,825.85
6/30/2017	1466	IMAGE TRACK TECHNIQUES	91,413.80
6/30/2017	1466	VAT	4,986.20
6/30/2017	1466	IMAGE TRACK TECHNIQUES	54,905.15
6/30/2017	1466	VAT	2,994.85
6/30/2017	1466	IMAGE TRACK TECHNIQUES	146,508.60
6/30/2017	1466	VAT	7,991.40
6/30/2017	1466	IMAGE TRACK TECHNIQUES	94,543.10
6/30/2017	1466	VAT	5,156.90
6/30/2017	1467	UNES UNIVERSITY	189,181.05
6/30/2017	1467	VAT	10,318.95
6/30/2017	1467	UNES UNIVERSITY	166,422.40
6/30/2017	1467	VAT	9,077.60
6/30/2017	1468	REX KIOSK	163,918.95
6/30/2017	1468	VAT	8,941.05
6/30/2017	1469	KILASIKU NEWSPER	74,970.70
6/30/2017	1469	VAT	4,089.30
6/30/2017	1469	PS MIN OF HOUSING	154,712.50
6/30/2017	1469	PS SDPW	20,519.20
6/30/2017	1469	KENYA NATIONAL SECRE	4,800.00
6/30/2017	1469	LETSHEGO KENYA LTD	37,900.00
6/30/2017	1469	RAFIKI MICROFINCE	14,230.00
6/30/2017	1469	LIBERTY LIFE ASSUARANCE	29,662.60
6/30/2017	1469	INSURANCE CO OF EA	56,098.00
6/30/2017	1469	FAMILY BANK OF	158,820.00
6/30/2017	1469	CANNON ASSURANCE	458.80
6/30/2017	1469	FIDELITY INSURANCE	378.00
6/30/2017	1470	GARFIELD PRODUCTS	1,209,632.05
6/30/2017	1470	VAT	65,979.95
6/30/2017	1470	GARFIELD PRODUCTS	201,505.35
6/30/2017	1470	VAT	10,996.65
6/30/2017	1471	AYUB DERONI	54,000.00
6/30/2017	1472	MARIAM EL MAAWY	145,600.00
6/30/2017	1473	GODANA PORAN	75,400.00
6/30/2017	1474	JACKSON LESEPE	50,400.00
6/30/2017	1475	JOYCE ALA	370,400.00
6/30/2017	1476	EVANS KERONCHE	570,800.00
6/30/2017	1477	MARTIN MITO	437,600.00
6/30/2017	1478	PS TREASURY	102,000.00
6/30/2017	1479	PS TREASURY	2,500.00
6/30/2017	1480	PS TREASURY	96,000.00
6/30/2017	1481	PS TREASURY	12,000.00
6/30/2017	1482	OFFICE TECHNOLOGIES	215,413.20
6/30/2017	1483	VAT	11,749.80
6/30/2017	1483	EVANS KEROCHE	20,000.00



6/30/2017	1483	EVANS KEROCHE	20,000.00
6/30/2017	1483	WILLIAM THURUKU	20,000.00
6/30/2017	1483	WILLIAM THURUKU	20,000.00
6/30/2017	1483	FRIDAH KAGANI	20,000.00
6/30/2017	1483	FRIDAH KAGANI	20,000.00
6/30/2017	1483	CHRISTINE NZIOKA	40,000.00
6/30/2017	1483	RACHEL NDUNGU	40,000.00
6/30/2017	1483	PETER MACHARIA	20,000.00
6/30/2017	1483	PETER MACHARIA	20,000.00
6/30/2017	1483	BENSON WANGARA	20,000.00
6/30/2017	1483	BENSON WANGARA	20,000.00
6/30/2017	1532	INSTITUTE OF INTERNAL AUDITORS KEN	60,500.00
6/30/2017	1532	VAT	3,300.00
6/30/2017	1533	GARFIELD PROMOTIONS	1,008,030.50
6/30/2017	1533	VAT	54,983.50
6/30/2017	1534	VAT	2,834.50
6/30/2017	1535	EAST AFRICA ELEVATOR	227,586.20
6/30/2017	1535	VAT	12,413.80
6/30/2017	1536	VAT	4,670.70
6/30/2017	1537	EVATON POWER TECH	106,122.50
6/30/2017	1537	VAT	5,788.50
6/30/2017	1538	CMC MOTOR	130,145.15
6/30/2017	1538	VAT	7,098.85
6/30/2017	1539	EAST AFRICA ELEVATOR	330,000.00
6/30/2017	1539	VAT	18,000.00
6/30/2017	1540	GREOMARK	90,560.35
6/30/2017	1540	VAT	4,939.65
6/30/2017	1541	ALPHIA ENTER	331,896.55
6/30/2017	1541	VAT	18,103.45
6/30/2017	1542	JAMES W KIHARA	15,449.50
6/30/2017	1542	PAYEE	907.30
6/30/2017	1542	WCPS	230.90
6/30/2017	1542	NHIF	600.00
6/30/2017	1543	XEROSHARP ELEC	33,189.65
6/30/2017	1543	VAT	1,810.35
6/30/2017	1543	RECURENT EXCHEQUER	322,000.00
6/30/2017	1547	CASH BOOKADJ	1,000.00
		TOTAL	57,157,706.55



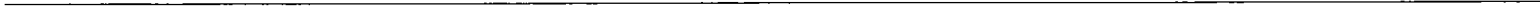
STATE DEPARTMENT OF PUBLIC WORKS.
RECEIPTS IN BANK NOT IN CASH BOOK FOR THE MONTH OF JUNE, 2017

DATE	REF	PARTICULARS	AMOUNT	REMARKS
1/11/2016	RD CHEQUE	FAMILY BANK	18,303.75	
17/5/2017	RD CHEQUE	NATIONAL BANK OF KENYA	10,000.00	
		TOTAL	<u>28,303.75</u>	



STATE DEPARTMENT OF PUBLIC WORKS
 PAYMENTS IN BANK NOT IN CASH BOOK FOR THE MONTH OF JUNE, 2017

DATE	REF	PARTICULARS	AMOUNT	REMARKS
10/10/2016		TRFS	20,360.55	
6/30/2017	1469	PS SDPW	20,619.20	
28/11/2016	PV00500/2	FAMILY BANK	354,845.15	
28/11/2016	PV00500/2	FAMILY BANK	177,628.00	
9/9/2016	PVNO0068	PAULINE ASIKO	500.00	
27/12/2016	PV01095	GOVERNMENT CHEMIST	400.00	
13/3/2017	PVNO.01684	BARGRID SUPPLIES	284,425.85	
30/3/2017	PVNO.01266,	SAUTI SACCO	1,695.00	
28/4/2017	VNO,001402,	SAMTECH TONNER	646,724.15	
30/5/2017	VNO.1266	BUNGE COPERATIVE SOC	2,884.05	
31/5/2017	VNO.1649/1	FAMILY BANK SALARY ACC	108,645.00	
31/5/2017	VNO.1920	FAMILY BANK	295,060.50	
31/5/2017	VNO.1649/	FIRST COMMUNITY BANK	34,878.25	
16/6/2017	VNO.1771/1	KENYA INST OF SUPP MGT	239,250.00	
30/6/2017		CLOSING BALANCE UNDERCAST	526,835.05	
		TOTAL	<u>2,714,750.75</u>	



STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN CASH BOOK NOT IN BANK FOR THE MONTH OF JUNE, 2017

DATE	REF	PARTICULARS	AMOUNT	REMARKS
30/9/2016	FOLIO 13	UFUNDI SACCO	142,283.50	
31/1/2017	FOLIO 46	CLOSING BAL. UNDERCAS	598.10	
31/5/2017	FOLIO 82	CLOSING BAL. UNDERCAS	104,629.95	
31/5/2018	FOLIO 83	CLOSING BAL. UNDERCAS	39.40	
		TOTAL	<u>247,550.95</u>	



BANK RECONCILIATION STATEMENT

DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE, 2017

	KShs.	KShs.	KShs.
Balance as per bank certificate			190,738,027.05
<i>Less:</i>			
1 Payments in cash book not yet recorded in bank statement	141,235,594.15		
2 Receipts in bank statement not yet recorded in cash book	88,200.00	141,323,794.15	
<i>Add:</i>			
3 Payments in bank statement not yet recorded in cash book	227,255.15		
4 Receipts in cash book not yet recorded in bank statement	215,005.00	442,260.15	
Balance as per the cash book			49,856,493.05

I certify that I have verified the Bank Balance in the Cash Book with the Bank statement and that the above reconciliation is correct			
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Reconciled by.....signature.....date.....

Reviewed by.....signature.....date.....

Approved by.....signature.....date.....

STATE DEPARTMENT FOR PUBLIC WORKS
DEVELOPMENT ACCOUNT FOR THE MONTH OF MAY,2017
PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT FOR THE MONTH OF JUNE,2017

DATE	REF	PARTICULARS	AMOUNT	REMARKS
17/1/2017	PVNO.0078	OVERCAST COMM OF INCOME TAX	2,000.00	
5/5/2017	VNO.0157	COMM OF INCOME TAX (VAT)	36,258.60	
30/6/2017	VNO.0324	WITHHOLDING TAX	146,100.85	
30/6/2017	VNO.0324	WITHHOLDING TAX	9,239.05	
30/6/2017	VNO.03247	WITHHOLDING TAX (HIGHPOINT)	1,727,539.80	
30/6/2017	VNO.0326	VAT	2,978,516.90	
30/6/2017	VNO.0248	VAT (CASTLE INVEST)	30,865.00	
30/6/2017	VNO.0326	WITHHOLDING TAX	17,901.70	
30/6/2017	VNO.0333	VAT(UNISPAN)	557,596.95	
30/6/2017	VNO.0334	RETENTION	26,819.20	
30/6/2017	VNO.0334	VAT	13,872.00	
30/6/2017	VNO.0334	WITHHOLDING TAX	8,045.75	
30/6/2017	VNO.0334	RETENTION	97,085.00	
30/6/2017	VNO.0334	VAT	50,216.40	
30/6/2017	VNO.0334	WITHHOLDING TAX	29,125.50	
		TOTAL	5,731,182.70	



STATE DEPARTMENT OF PUBLIC WORKS

DEVELOPMENT CASH BOOK FOR THE MONTH OF JUNE,2017

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	REF	PARTICULARS	AMOUNT	REMRKS
30/6/2017	R/D CHEQUE	NATIONAL BANK OF KENYA	<u>88200</u>	
		TOTAL	<u><u>88200</u></u>	

STATE DEPARTMENT FOR PUBLIC WORKS
DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE, 2017
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	REF	PARTICULARS	AMOUNT	REMRKS
28/2/2017		WITHOLDING TAX	158,979.30	
30/5/2017		REIFY HOLDINGS	<u>68,275.85</u>	
		TOTAL	<u><u>227,255.15</u></u>	

STATE DEPARTMENT FOR PUBLIC WORKS
DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE 2017
RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE
30/6/17

REF	PARTICULARS	AMOUNT	REMRKS
	CLOSING BAL. OVERCAST	<u>5</u>	
	TOTAL	<u><u>5</u></u>	

REPUBLIC OF KENYA

MINISTRY OF TRANSPORT HOUSING AND INFRASTRUCTURE
(STATE DEPARTMENT FOR PUBLIC WORKS)

F.O 30

BANK RECONCILIATION STATEMENT

DEPOSIT ACCOUNT FOR THE MONTH OF JUNE, 2017

	KShs.	KShs.	KShs.
			1,024,585,036.65
<i>Less:</i>			
Balance as per bank certificate			
1 Payments in cash book not yet recorded in bank statement	21,324,393.00		
2 Receipts in bank statement not yet recorded in cash book	1,177,318.70	22,501,711.70	
<i>Add:</i>			
3 Payments in bank statement not yet recorded in cash book	NIL		
4 Receipts in cash book not yet recorded in bank statement	9,024,643.90	9,024,643.90	
Balance as per the cash book			1,011,107,968.85

I certify that I have verified the Bank Balance in the Cash Book with the Bank statement and that the above reconciliation is correct

Reconciled by.....signature.....date.....

Reviewed by.....signature.....date.....

Approved by.....signature.....date.....

STATE DEPARTMENT OF PUBLIC WORKS.

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT FOR THE MONTH OF JUNE,2017

DATE	REF	PARTICULARS	AMOUNT	REMARKS
30/6/2017		ERROR CASH BOOK ADJUSTMENT	600,000.00	
30/6/2017		OMMISION OF RECEIPT	285,000.00	
		TOTAL	885,000.00	

STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN BANK NOT IN CASHBOOK FOR THE MONTH OF JUNE, 2017

DATE	REF	PARTICULARS	AMOUNT	REMARKS
29/12/2016	RD CHEQUE	VOLCANIC PLUMBING	520,035.00	B/F
19/4/2017	PVNO.0042	MIWAN CONST CO LTD	0.50	
		TOTAL	<u><u>520,035.50</u></u>	

STATE DEPARTMENT FOR PUBLIC WORKS

PAYMENT IN BANK STATEMENT NOT IN CASH BOOK FOR THE MONTH OF JUNE, 2017

DATE	REF	PARTICULARS	<u>AMOUNT</u>	REMARKS
		TOTAL	<u>NIL</u>	

STATE DEPARTMENT FOR PUBLIC WORKS
RECEIPTS IN CASH BOOK NOT IN BANK FOR THE MONTH OF JUNE, 2017

DATE	REF	PARTICULARS	AMOUNT	REMARKS
23/12/2016	MR9902077	RECEIPT OVERCAST	5.00	
27/4/2016	PVNO. 0063	PEAL BUILDING CONTRACTORS	<u>1.00</u>	O/C
		TOTAL	<u><u>6.00</u></u>	



**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1095-State Department for Public Works

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,759,000,000.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		1,759,000,000.00	0.00
PAYMENTS			
Compensation of Employees	12	454,089,335.70	0.00
Use of goods and Services	13	236,372,242.45	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	40,231,848.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	980,123,173.35	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		1,710,816,599.50	0.00
SURPLUS/DEFICIT		48,183,400.50	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1095-State Department for Public Works

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(854,356,103.50)	0.00
Cash Balances	22B	1,804,978,733.25	0.00
Total Cash And Cash Equivalents		950,622,629.75	0.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(10,300,003.10)	0.00
TOTAL FINANCIAL ASSETS		940,322,626.65	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	892,139,226.15	0.00
NET FINANCIAL ASSETS		48,183,400.50	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Surplus/Deficit for the Year		48,183,400.50	0.00
NET FINANCIAL POSITION		48,183,400.50	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**STATEMENT OF CASH FLOW**

Entity: 1095-State Department for Public Works

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,759,000,000.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	454,089,335.70	0.00
Use of goods and Services	13	236,372,242.45	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	40,231,848.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		902,439,229.25	0.00
Net Cash From Operating Activities	A	1,930,745,803.10	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	980,123,173.35	0.00
Net Cash Flow From Investing Activities	B	(980,123,173.35)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	950,622,629.75	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	950,622,629.75	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1095-State Department for Public Works

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	1,759,000,000.00	0.00
TOTAL		1,759,000,000.00	0.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	281,466,995.20	0.00
Basic Wages - Temporary Employees	2110200	4,219,420.00	0.00
Personal Allowances paid as part of Salary	2110300	168,402,920.50	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		454,089,335.70	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	10,700,333.90	0.00
Communication, Supplies and Services	2210200	10,673,405.25	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	26,315,938.55	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	2,744,533.40	0.00
Printing, Advertising and Information Supplies and Services	2210500	1,152,364.00	0.00
Rentals of Produced Assets	2210600	68,245,216.65	0.00
Training Expenses	2210700	7,110,185.20	0.00
Hospitality Supplies and Servi	2210800	10,469,215.00	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	7,426,954.00	0.00
Office and General Supplies and Services	2211100	14,756,968.00	0.00
Fuel Oil and Lubricants	2211200	10,175,539.00	0.00
Other Operating Expenses	2211300	47,165,517.60	0.00
Routine Maintenance - Vehicles	2220100	5,256,987.00	0.00
Routine Maintenance - Other Assets	2220200	14,179,084.90	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		236,372,242.45	0.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	40,231,848.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		40,231,848.00	0.00

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		0.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	863,752,836.35	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	63,907,766.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	710,500.00	0.00
Purchase of Office Furniture and General Equipment	3111000	4,460,334.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	3,540,830.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	43,750,907.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		980,123,173.35	0.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	0.00	0.00
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	(672,773,794.00)	0.00
Development Bank Accounts	6540000	(1,225,167,892.00)	0.00
Deposit Bank Account	6550000	1,043,585,582.50	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		(854,356,103.50)	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,804,978,733.25	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		1,804,978,733.25	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	31,800.00	0.00
Agency Accounts	6770000	(10,331,803.10)	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		(10,300,003.10)	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(2,035,174.10)	0.00
Deposits	7310000	1,092,327,625.55	0.00
Withholding Taxes	7380000	(673,197.50)	0.00
System Required Liabilities A/cs	7390000	(197,480,027.80)	0.00
TOTAL		892,139,226.15	0.00

25. FUND BALANCES BROUGHT FORWARD

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



Statement of Budget Execution

Entity: 1095-State Department for Public Works
Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,759,000,000.00	(1,759,000,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	4,000,000.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,000,000.00	0.00	0.00	4,000,000.00	1,759,000,000.00	(1,755,000,000.00)	43975.00%
PAYMENTS								
Compensation of Employees	12	451,692,228.00	0.00	4,000,000.00	455,692,228.00	454,089,335.70	1,602,892.30	99.65%
Use of goods and Services	13	425,124,745.00	0.00	(155,368,700.00)	269,756,045.00	236,372,242.45	33,383,802.55	87.62%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	65,463,696.00	0.00	(25,231,848.00)	40,231,848.00	40,231,848.00	0.00	100.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.00%
Acquisition of Assets	18	2,001,906,877.00	0.00	(823,669,730.00)	1,178,237,147.00	980,123,173.35	198,113,973.65	83.19%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	2,944,187,546.00	0.00	(999,820,278.00)	1,944,367,268.00	1,710,816,599.50	1,233,370,946.50	58.11%
Total		2,944,187,546.00	0.00	(999,820,278.00)	1,944,367,268.00	1,710,816,599.50	1,233,370,946.50	58.11%



Statement of Budget Execution
Entity: 1095-State Department for Public Works
Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Statement of Budget Execution - Recurrent Expenditure

Entity: 1095-State Department for Public Works

Current Period: JUL-16 To JUN-17



	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	749,400,000.00	(749,400,000.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	4,000,000.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	4,000,000.00	0.00	0.00	4,000,000.00	749,400,000.00	(745,400,000.00)	18735.00%
PAYMENTS								
	12	451,692,228.00	0.00	4,000,000.00	455,692,228.00	454,089,335.70	1,602,892.30	99.65%
	13	366,124,745.00	0.00	(96,368,700.00)	269,756,045.00	236,372,242.45	33,383,802.55	87.62%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	65,463,696.00	0.00	(25,231,848.00)	40,231,848.00	40,231,848.00	0.00	100.00%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.00%
	18	13,906,877.00	0.00	(4,169,730.00)	9,737,147.00	8,711,664.00	1,025,483.00	89.47%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	897,187,546.00	0.00	(121,320,278.00)	775,867,268.00	739,405,090.15	157,782,455.85	82.41%



Statement of Budget Execution - Recurrent Expenditure
Entity: 1095-State Department for Public Works
Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity: 1095-State Department for Public Works

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,009,600,000.00	(1,009,600,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	1,009,600,000.00	(1,009,600,000.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	59,000,000.00	0.00	(59,000,000.00)	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,988,000,000.00	0.00	(819,500,000.00)	1,168,500,000.00	971,411,509.35	197,088,490.65	83.13%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,047,000,000.00	0.00	(878,500,000.00)	1,168,500,000.00	971,411,509.35	1,075,588,490.65	47.46%



Statement of Budget Execution - Development Expenditure
Entity: 1095-State Department for Public Works
Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1095-State Department for Public Works

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	1,194,958,639.25	0.00
Payments made out of deposit account during the year	151,373,056.75	0.00
Closing Balance	1,043,585,582.50	0.00
 Principal Secretary Principal Accounts Controller		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1095-State Department for Public Works

Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
0103000000			1,465,833,064.00	1,253,547,256.80	212,285,807.20
	2110000	Wages and Salary Contributions	297,208,655.00	297,208,641.30	13.70
	2210000	Goods and Services	46,262,875.00	36,683,399.40	9,579,475.60
	2220000	Routine Maintenance	13,470,487.00	7,691,138.75	5,779,348.25
	3110000	Acquisition of Fixed Capital Assets	1,108,891,047.00	911,964,077.35	196,926,969.65
0104000000			141,304,465.00	139,449,763.15	1,854,701.85
	2110000	Wages and Salary Contributions	72,008,876.00	72,008,872.15	3.85
	2210000	Goods and Services	4,682,910.00	3,533,125.00	1,149,785.00
	2220000	Routine Maintenance	215,726.00	0.00	215,726.00
	3110000	Acquisition of Fixed Capital Assets	64,396,953.00	63,907,766.00	489,187.00
0106000000		General Administration Planning and Support Services	337,229,739.00	317,819,579.55	19,410,159.45
	2110000	Wages and Salary Contributions	86,474,697.00	84,871,822.25	1,602,874.75
	2210000	Goods and Services	188,427,305.00	176,719,646.15	11,707,658.85
	2220000	Routine Maintenance	16,696,742.00	11,744,933.15	4,951,808.85
	2630000	Grants & Transfer To Other Govt. Units	40,231,848.00	40,231,848.00	0.00
	2710000	Social Security Benefits	450,000.00	0.00	450,000.00
	3110000	Acquisition of Fixed Capital Assets	4,949,147.00	4,251,330.00	697,817.00
T000000			1,940,367,268.00	1,707,498,649.50	232,868,618.50
	2110000	Wages and Salary Contributions	455,692,228.00	454,089,335.70	1,602,892.30
	2210000	Goods and Services	236,071,550.00	213,846,220.55	22,225,329.45
	2220000	Routine Maintenance	29,799,855.00	19,316,071.90	10,483,783.10
	2630000	Grants & Transfer To Other Govt. Units	40,231,848.00	40,231,848.00	0.00
	2710000	Social Security Benefits	450,000.00	0.00	450,000.00
	3110000	Acquisition of Fixed Capital Assets	1,178,121,787.00	980,015,173.35	198,106,613.65
		Grand Total	3,884,734,536.00	3,418,315,249.00	466,419,287.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1095-State Department for Public Works

Period: JUL-16 To JUN-17

Head	Program	Description	Approved Budget	Actual Payments	Variance
1095000100			20,637,734.00	19,329,769.25	1,307,964.75
	0103000000		0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	20,637,734.00	19,329,769.25	1,307,964.75
1095000200			12,185,160.00	11,721,954.65	463,205.35
	0106000000	General Administration Planning and Support Services	12,185,160.00	11,721,954.65	463,205.35
1095000300			2,046,127.00	1,041,230.00	1,004,897.00
	0106000000	General Administration Planning and Support Services	2,046,127.00	1,041,230.00	1,004,897.00
1095000400			148,309,274.00	138,491,682.40	9,817,591.60
	0103000000		148,309,274.00	138,491,682.40	9,817,591.60
1095000500			92,831,538.00	90,893,910.70	1,937,627.30
	0103000000		92,831,538.00	90,893,910.70	1,937,627.30
1095000600			76,907,512.00	75,541,997.15	1,365,514.85
	0104000000		76,907,512.00	75,541,997.15	1,365,514.85
1095000700			9,158,990.00	6,196,902.75	2,962,087.25
	0103000000		9,158,990.00	6,196,902.75	2,962,087.25
1095000800			91,380,682.00	90,529,484.80	851,197.20
	0103000000		91,380,682.00	90,529,484.80	851,197.20
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1095000900			16,041,338.00	16,031,337.80	10,000.20
	0103000000		16,041,338.00	16,031,337.80	10,000.20
1095001000			306,368,913.00	289,626,820.65	16,742,092.35
	0106000000	General Administration Planning and Support Services	302,360,718.00	285,726,625.65	16,634,092.35
	0103000000		4,008,195.00	3,900,195.00	108,000.00
	0104000000		0.00	0.00	0.00
1095100100			789,788,052.00	702,837,018.45	86,951,033.55
	0103000000		789,788,052.00	702,837,018.45	86,951,033.55
1095100200			0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
1095100300			52,726,250.00	52,237,064.00	489,186.00
	0104000000		52,726,250.00	52,237,064.00	489,186.00
1095100400			0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
1095100500			70,156,180.00	35,767,906.80	34,388,273.20
	0103000000		70,156,180.00	35,767,906.80	34,388,273.20
1095100600			196,900,000.00	124,789,303.00	72,110,697.00
	0103000000		196,900,000.00	124,789,303.00	72,110,697.00
1095100700			47,258,815.00	44,109,515.10	3,149,299.90
	0103000000		47,258,815.00	44,109,515.10	3,149,299.90
1095100800			11,670,703.00	11,670,702.00	1.00
	0104000000		11,670,703.00	11,670,702.00	1.00
Grand Total			1,944,367,268.00	1,710,816,599.50	233,550,668.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



REPUBLIC OF KENYA

MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT
State Department for Public Works

Tel: 254(0)202723101
Fax: 254(0)202724604
Email: info@publicworks.go.ke
When replying please quote

WORKS BUILDING
NGONG ROAD
P.O. Box 30743-00100
NAIROBI

NATIONAL CONSTRUCTION AUTHORITY
P.O BOX 21046-00100
NAIROBI

28th July, 2017

Re: Confirmation of amounts received by National Construction Authority for the year ending 30 June 2017.

The State Department for Public Works wishes to confirm the amounts disbursed to you as at 30 June 2017 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate column E & F in the table below. Then please sign and stamp this request in the space provided and return it to us by 4th August 2017.

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Public Works as at 30 June 2017				Total (KShs) (D)=(A+B+C)	Amount Received by National Construction Authority as at 30 June 2017 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)				
FTT6263H87W	19.09.16	12,615,924	-	-	12,615,924=	12,615,924=	0	
FT17006RBZ3W	06.01.17	12,615,924	-	-	12,615,924=	12,615,924=	0	
Total		25,231,848			25,231,848=			

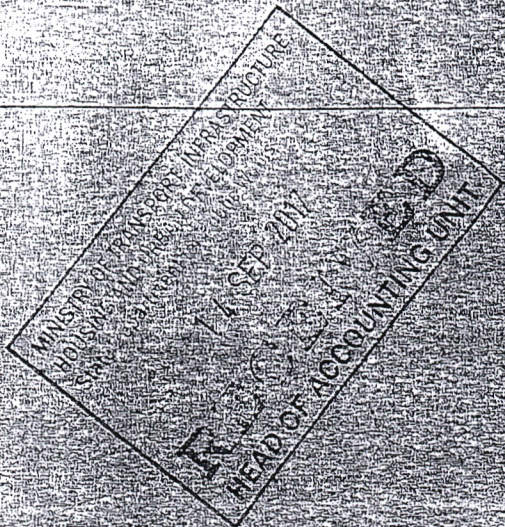
I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name CHRISTINE KIRIMI Signature [Signature]

Date 15/9/2017

[Signature]
Lucy N. Kariuki
Head of Accounting Unit
For: PRINCIPAL SECRETARY





REPUBLIC OF KENYA

MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT
State Department for Public Works

Tel+254(0)202723101
Fax+254(0)202724504
Email:info@publicworks.go.ke
When replying please quote

WORKS BUILDING
NGONG ROAD
P.O. Box 30743-00100
NAIROBI

MINISTRY OF WORKS SPORT CLUB
NAIROBI

28th July, 2017

Re: Confirmation of amounts received by Ministry of Works Sports Club for
the year ending June 2017

The State Department for Public Works wishes to confirm the amounts disbursed to you as at 30 June 2017 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate column E & F in the table below. Then please sign and stamp this request in the space provided and return it the undersigned by 4th August 2017.

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Public Works as at 30 June 2017				Total (KShs) (D)=(A+B+C)	Amount Received by Ministry of Works Sports Club as at 30 June 2017 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)				
FT16306PSSSV	01.11.16	3,750,000	-	-	3,750,000	3,750,000	NIL	
FT17006MPPEM	06.01.17	3,750,000	-	-	3,750,000	3,750,000	NIL	
FT17072NVXSQ	13.3.17	3,750,000	-	-	3,750,000	3,750,000	NIL	
FT17114YNK94	24.4.17	3,750,000	-	-	3,750,000	3,750,000	NIL	
Total		15,000,000			15,000,000	15,000,000		

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name PAUL L. HAYTHORN Signature _____

Date 3/8/2017

ACCOUNTANT
M.O.W. SPORTS CLUB

Date: _____

MINISTRY OF TRANSPORT, INFRASTRUCTURE,
HOUSING AND URBAN DEVELOPMENT
State Department for Public Works

04 AUG 2017
RECEIVED
HEAD OF ACCOUNTING UNIT

Lucy N. Kariuki
Head of Accounting Unit
For: PRINCIPAL SECRETARY

REPUBLIC OF KENYA

Date: 3/7/2017

**Report of the Board of Survey on the Cash and Bank Balances of STATE
DEPARTMENT OF PUBLIC WORKS VOTE 1095 DEVELOPMENT CASHBOOK
as at the close of business on 30/06/2017**

The Board, consisting of – (Names and official titles)

MURIUKI Z. MBOGORI – CHAIRMAN BOS

ANTHONY GITHINJI HIUHU – MEMBER

NICHOLAS M. MUTUA – MEMBER

Assembled at the office of CASH OFFICE at 11.00 A.M (time) on the 3rd July, 2017,

and the following cash was produced:-

Notes	sh.Nil
Silver	sh Nil
Copper	sh Nil
Cheques (As per details on reverse)	<u>sh. Nil</u>
	<u>Shs.Nil</u>

It was observed that cheques amounting to Sh. Nil cts –

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coinor notes.


The Cash Book reflected the following balances as at the close of business on the

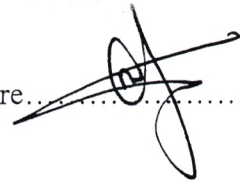
30th June...2017.....

Cash on hand	Shs. Nil
Bank Balance	<u>Shs.49,856,493.05</u>
	<u>Shs.49,856,493.05</u>

The Bank Certificate of Balance showed a sum of Sh. **One hundred ninety Million seven hundred thirty eight thousand and twenty seven cts five only(Sh.190,738,027cts05) Standing to the credit of the account on 30th June, 2017**

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Chairman.....MURIUKI Z. MBOGORI.....Signature.....

Member of the Board.....ANTHONY G. HIUHU.....Signature.....

Member of the Board.....NICHOLAS M. MUTUA.....Signature.....NICKA.....

Date03/07/2017.....



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Musola

Alz

MINISTRY OF TRANSPORT, INFRASTRUCTURE,
HOUSING AND URBAN DEVELOPMENT
State Department for Public Works

06 JUL 2017

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

RECEIVED
HEAD OF ACCOUNTING UNIT

4th July, 2017

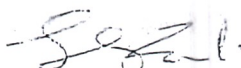
Haile Selassie Avenue
P.O. Box 60000-00200 Nairobi, Kenya
Telephone: 2360000, Fax: 340192


CERTIFICATE OF BALANCES

Customer : 131163 STATE DEPT. FOR PUBLIC WORKS

Balance Date: 30-Jun-17

Account No.	Account Name	Currency	Balance
1000302917	REC-STATE DEPT. FOR PUBLIC WORKS	KES	62,933,298.80
1000302941	DEV-STATE DEPT. FOR PUBLIC WORKS	KES	190,738,027.05
1000302957	DEP-STATE DEPT. FOR PUBLIC WORKS	KES	1,024,585,036.65
1000302968	CBK 165-STATE DEPT.- PUBLIC WORKS	KES	0
1000314327	STORES AND SERVICES FUND	KES	118,991,729.50


P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION


L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION