

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 FEB 2021	DAY: <i>Tuesday</i>
<b>REPORT</b>	
TABLED BY:	<i>Leader of Majority</i>
CLERK AT THE TABLE:	<i>Moses Lemana</i>

PARLIAMENT  
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LIBRARY

**OF**

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR PUBLIC WORKS**

**FOR EIGHT (8) MONTHS PERIOD  
ENDED 30 JUNE, 2019**



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**MINISTRY OF TRANSPORTS, INFRASTRUCTURE, HOUSING AND  
URBAN DEVELOPMENT**

**STATE DEPARTMENT FOR PUBLIC WORKS**

**REPORTS AND FINANCIAL STATEMENTS**

**STATEMENT FOR THE 8 MONTHS ENDED  
30<sup>TH</sup> JUNE, 2019**

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

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## I. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

The Ministry Transport, Infrastructure, Housing, Urban Development and Public Works was formed through Presidential Executive Order No. 1/2018 of June 2018.

The Ministry is headed by the Cabinet Secretary for Transport, Infrastructure, Housing, Urban Development and Public Works Mr. James W. 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, and Housing and Urban Development are outlined below;

- i. The State Department for Transport administered by Ms. Esther Koimett
- ii. The State Department for Infrastructure administered by Julius Korir, CBS
- iii. The State Department for Housing and Urban Development administered by Charles Hinga Mwaura
- iv. The State Department for Public Works Administered by Maj. Gen. (Rtd) Dr. Gordon Odemo Kihalangwa, CBS
- v. 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.

### **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, and 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

**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. 1/2018 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.

**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

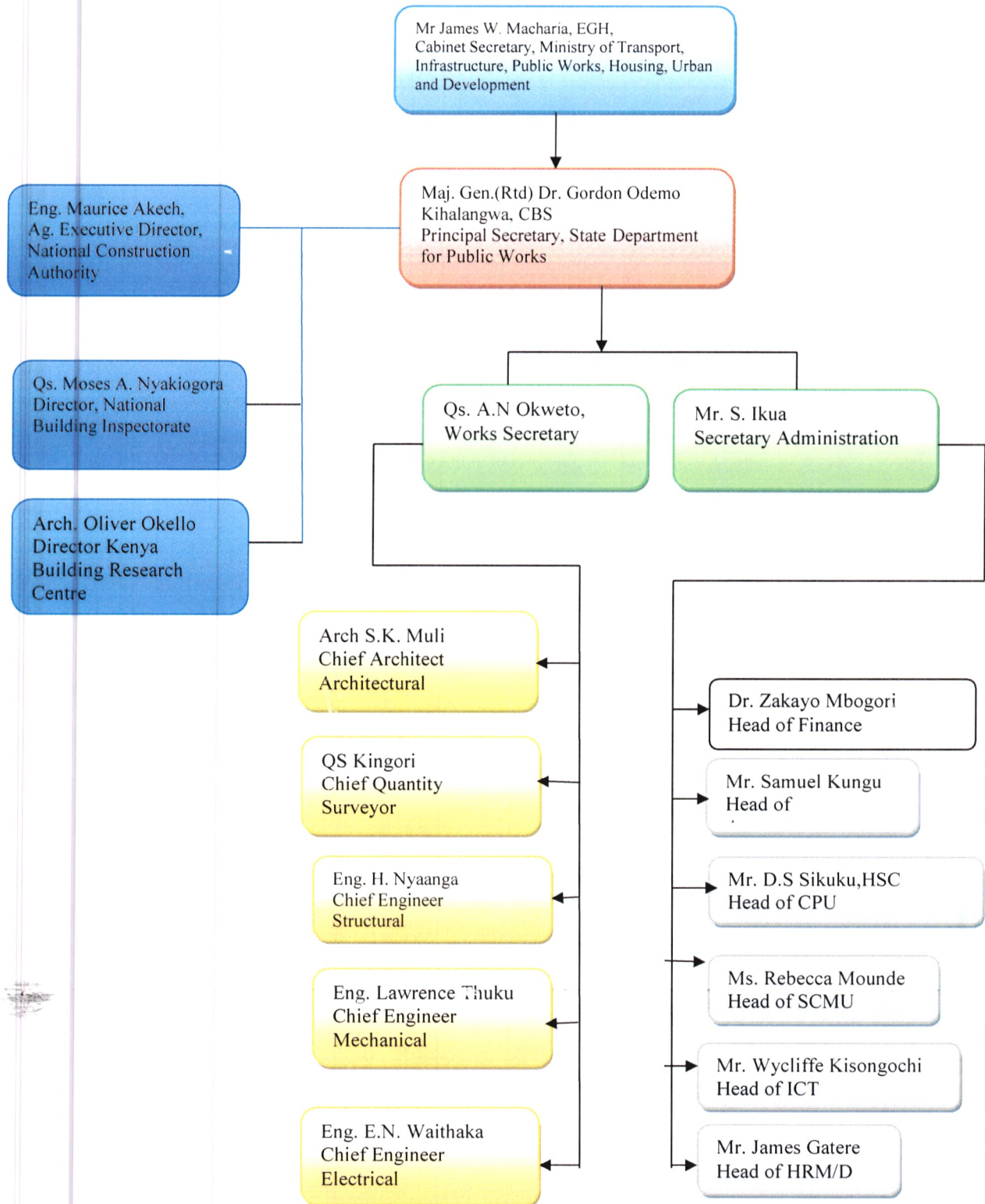
**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 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	- Maj. Gen. (Rtd) Dr. Gordon Odemo Kihalangwa, CBS
3.	Director of Administration	- Mike Kimoko, ESQ
4.	Works Secretary	- Qs. A.N Okweto,
5.	Head of Accounts	- Mr. Samuel Kungu
6.	Head of Finance	- Zakayo Mbogori



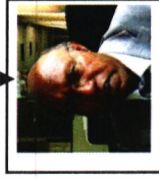
**Senior Management – State Department for Public Works**



**Senior Management – State Department of Public Works**



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



Prof. Arch. Paul Mwangi Maringa, (PhD), CBS, Corp. Arch, MAAK MKIP  
 Principal Secretary, State Department for Public Works



Qs. A.N Okweto,  
 Works Secretary



Mike Kimoko, ESQ  
 Deputy Secretary



Arch. S. K. Muli,  
 Chief Architect  
 Architectural



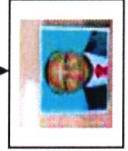
Os. Kingori  
 Chief Quantity  
 Surveyor



Eng. H. Nyaanga,  
 Chief Engineer,  
 Structural



Eng. L. G. Thuku  
 Chief Engineer,  
 Mechanical (BS)



Eng. F. K. Mbiti  
 Ag. Chief Engineer,  
 Electrical



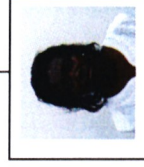
Zakayo Mbogori  
 Chief Finance Officer



Samuel k Kungu,  
 Head Accts Unit



D. S. Sikuku, HSC  
 Head CPPMU



Rebecca Mounde  
 Head SCM



Wycliffe. Kisongochi  
 Head I.C.T



James Gatere  
 Head /HRM & D

STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

 <p>Mr. James W. Macharia, EGH, Cabinet Secretary, Ministry Transport Infrastructure, Housing &amp; Urban Dev.</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, MAK MKIP, Principal Secretary, State Dept 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>Mike Kimoko ESQ Deputy Secretary</p>	<p>Mike Okello Kimoko assumed the position of Deputy Secretary, State Department of Public Works in April, 2017. Prior to this, he was a Deputy County Commissioner 1 in Tana Delta, Tana River County. He is the Principal Deputy to the Director of Administration and Deputy Head of Administration. Mr. Mike Okello Kimoko deputizes the Director of Administration in policy formulation and implementation, planning and implementation of projects and programmes. He is also involved in general coordination and management of the State Department's functions in addition to being Deputy Security Duty Officer.</p> <p>He holds a Masters of Science degree (MSc) in Public Policy and Management from SOAS, University of London, a Bachelor of Anthropology (Anthropology and Government) degree from the University of Nairobi and National Diploma in Business Management from Kenya Institute of Management (KIM). He is a member of Kenya Association for Public Administration and Management and Association of National Government Administrators of Kenya (ANGAK).</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 &amp; Administration Degree and a Bachelor's Degree in Commerce - Accounting option (Hons.) both from the University of Nairobi.</p>
 <p>Samuel Kungu Head of Accounting</p>	<p>Samuel Kungu assumed the position of Head of Accounting Unit in December 2018. He is in charge of Accounting and Financial Reporting as well as Designing, Implementing and Monitoring of Internal Control relevant to the preparation and fair representation of Financial Statements. He holds MBA from Maastricht School of Management and MSc Development Finance and BCom Finance option from KCA University. He has CPA(K) and is a member of ICPAK.</p>

**(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 the Public Financial Management Act and other financial regulations. 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/  
Ngong/Road Community Area  
Nairobi, KENYA

**Entity Contacts**

Telephone: (254) (0)202723101  
E-mail: [info@publicworks.go.ke](mailto:info@publicworks.go.ke)  
Website: [publicworks.go.ke](http://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  
GPO 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

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

## II. FORWARD BY THE CABINET SECRETARY



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. 1/2018 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

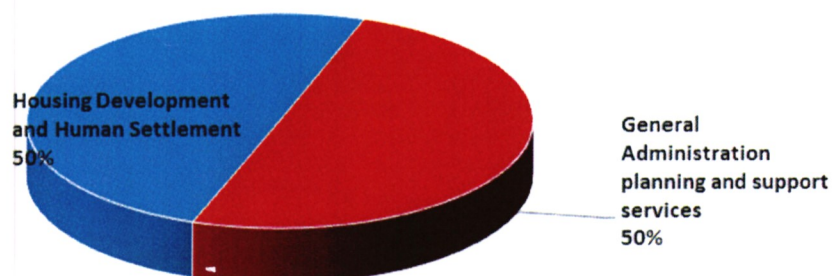
In the financial year 2018/19 the State Department for Public Works had a gross budget of **KShs. 2,987,638,791** which was made up of **KShs. 1,618,523,052** and **KShs. 1,369,115,739** for recurrent and development votes respectively.

The State Department was to expend the gross budget of KShs. **2,987,638,791** under the

Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs		
Housing Development and Human Settlement	1,488,261,432	1,184,179,214.30	304,082,217.70
General Administration planning and support services	1,499,377,359	1,282,030,441.05	217,346,917.95
	<b>2,987,638,791</b>	<b>2,466,209,655</b>	<b>521,429,136</b>

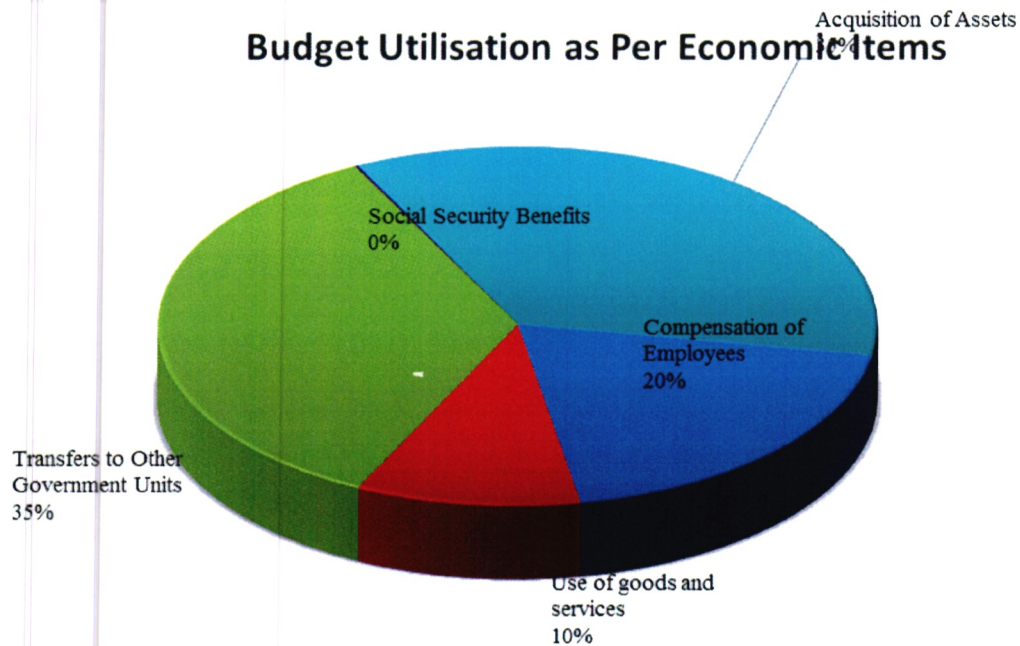
following three programmes:

**BUDGET ALLOCATION BY PROGRAMMES**



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

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	490,460,933	478,109,760	12,351,173
Use of goods and services	269,453,475	247,485,522	21,967,953
Transfers to Other Government Units	908,850,000	868,424,500	40,425,500
Social Security Benefits	5,028,469	4,372,929	655,540
Acquisition of Assets	1,313,845,914	867,816,945	446,028,969
<b>Total Payments</b>	<b>2,987,638,791</b>	<b>2,466,209,655</b>	<b>521,429,136</b>



Analysis of budget performance for the whole State Department in table above reveals that 83% of the approved budget was utilized. This is supported by the fact that only KShs. 2,466,209,655 Was spent as compared to the approved budget of KShs. 2,987,638,791. The total budget was spent as follows: 0% on social security benefits, 20% on compensation of employees, 35% on Transfers to other government units and finally 10% on use of goods and services.

The underperformance in the overall budget absorption was due to lack of exchequer release to conclude the projects that had concluded all the payment processes.

### **Regulation and Development of Construction Industry**

The following were undertaken to achieve enhanced research on building materials, improved technology and building standards for economic growth in the construction industry

- i. 4683 No. buildings were inspected and audited.
- ii. 3,000 No. sub-standard buildings were demolished
- iii. 4 No. research conducted on innovative building materials in the Coast region
- iv. 7,069 contractors were registered
- v. 32,616 No. skilled construction workers accredited
- vi. 4998 No. construction site supervisors were accredited.
- vii. 38,422 No. sites were inspected to promote quality assurance in the construction industry.
- viii. 3282 No. construction projects registered.

### **EMERGING ISSUES RELATED TO THE DEPARTMENT**

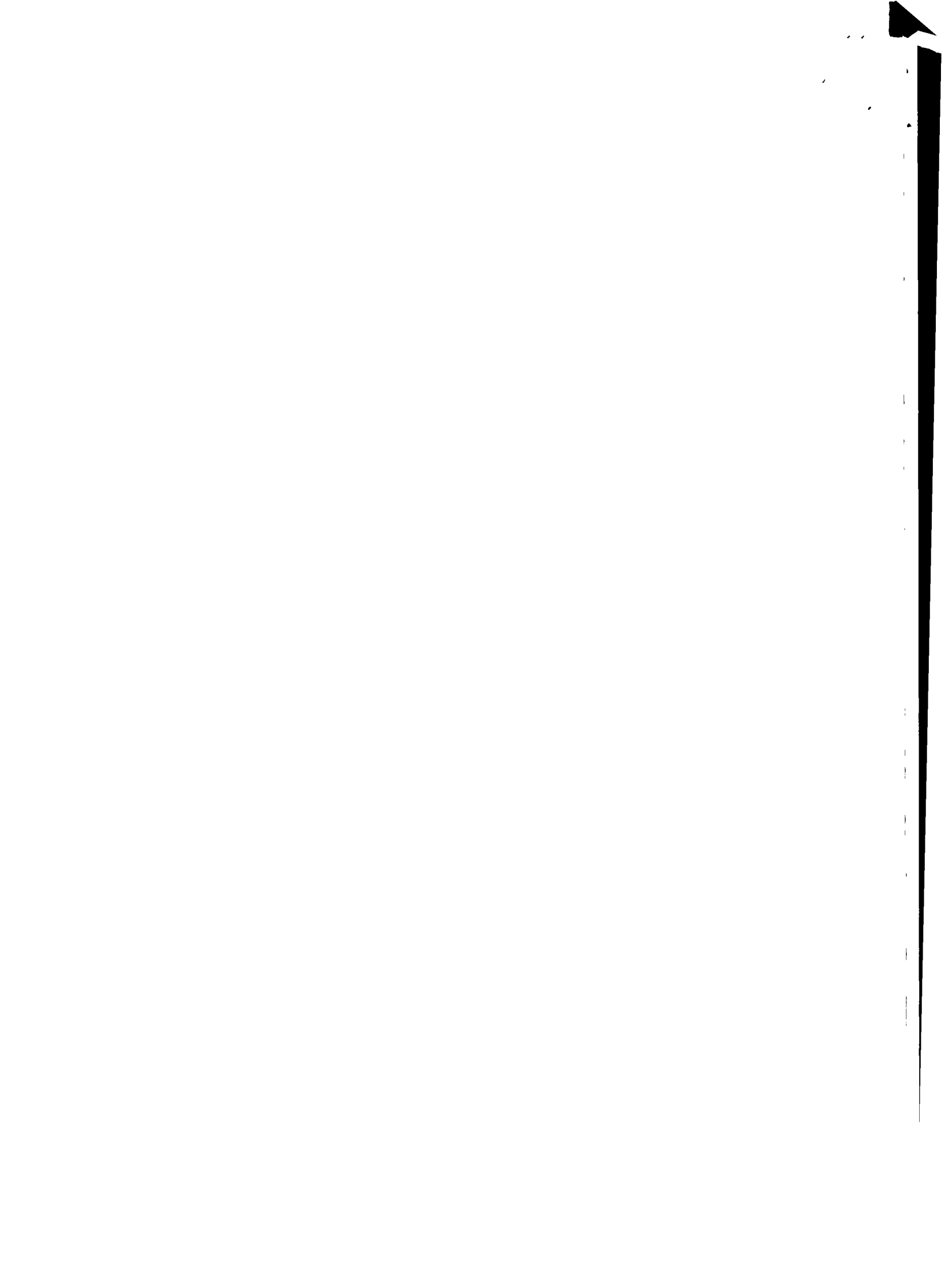
Some of the emerging issues that relate to the Department are the following;

- 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. Competing mandates with various implementing agencies due to Reorganization of Government structure affects smooth implementation of projects.

### **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;

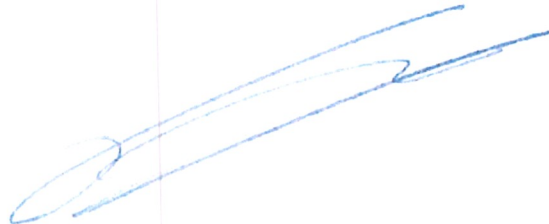
- i. Austerity measures which has led to some projects implementation postponement;
- ii. Potential land use conflicts and unavailability of land on which public projects are to be implemented;
- iii. Shortage of skilled technical personnel and insufficient continuous training for staff;
- iv. Poor performance by some contractors;
- v. Legal and contractual challenges arising from arbitration and contractual issues impacting on project implementation negatively;
- vi. Lack of information on the availability sources of building materials as well as appropriate building technologies;
- vii. High construction costs leading to non-adherence to industry standards; and
- viii. Lack of a Construction Industry Policy.



## **WAY FORWARD IN OVERCOMING THE CHALLENGES**

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

- i. Resource mobilization;
- ii. Recruitment of technical staff and continuous trainings;
- iii. Completion of Public Works Policy which is still at the drafting stage;
- iv. Capacity building of contractors and other stakeholders in the construction industry to come up with standard buildings;
- v. Further collaborative research should be carried out and establish regional database of all locally produced/ manufactured building materials and technologies as a means of documentation and technology transfer on building and construction materials;
- vi. Collaboration with stakeholders in carrying out research on appropriate affordable construction materials continuously; and
- vii. Development of the Construction Industry Policy which will facilitate the development and growth of the industry.



*Sign* .....

**James Macharia, EGH**

*Cabinet Secretary*

**WAY FORWARD IN OVERCOMING THE CHALLENGES**

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- vii. Development of the Construction Industry Policy which will facilitate the development and growth of the industry.

*Sign* .....

**James Macharia, EGH**

*Cabinet Secretary*

### III. 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

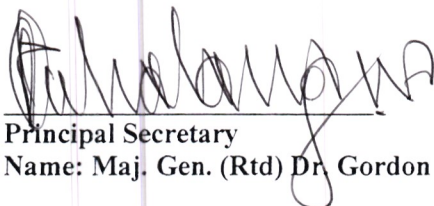
The Accounting Officer in charge of the State Department for Public Works is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the *State Department for Public Works* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

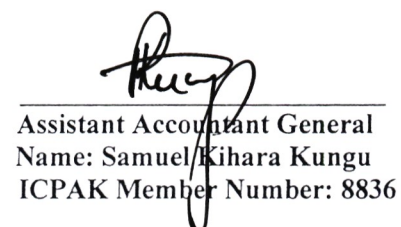
The Accounting Officer in charge of the State Department for Public Works confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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 *entity's* financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> Sept 2019.



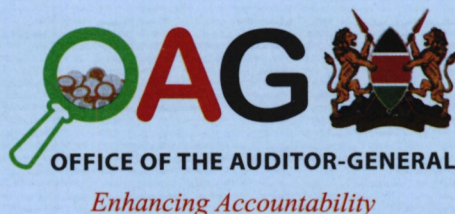
Principal Secretary  
Name: Maj. Gen. (Rtd) Dr. Gordon Odemo Kihalangwa, CBS



Assistant Accountant General  
Name: Samuel Kihara Kungu  
ICPAK Member Number: 8836

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PUBLIC WORKS FOR EIGHT (8) MONTHS PERIOD ENDED 30 JUNE, 2019**

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of the State Department for Public Works set out on pages 8 to 27, which comprise the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows, summary statement of appropriation - recurrent and development combined, for the period then ended and a summary of significant accounting policies and other explanatory information in accordance with provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion Section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Public Works as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management, Act 2012.

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

##### **1. Unresolved Prior Year Issues**

The following prior year issues that have impact on the accuracy of current period financial statements were outstanding as at 30 June, 2019: -

##### **1.1. Inaccuracies in the Financial Statements**

The cash and bank and the payables balances reflected in the statement of financial position as at 30 June, 2018 differed with the balances reflected in the Trial Balance as tabulated below:

<b>Item</b>	<b>Financial Statements (Kshs.)</b>	<b>Trial Balance (Kshs.)</b>	<b>Variance (Kshs.)</b>
<b>Cash and Bank</b>			
Recurrent Account	1,821,467	(757,611,463)	759,432,930
Development Account	368,986	(1,353,408,928)	1,353,777,914

Item	Financial Statements (Kshs.)	Trial Balance (Kshs.)	Variance (Kshs.)
Deposit Account	629,570,230	880,726,524	(251,156,294)
Cash in Hand	40,314	1,634,718,693	-1,634,678,379
Cash in Transit	0	813,558,475	(813,558,475)
<b>Payables</b>			
General Deposits	629,211,010	635,418,037	(6207027)
Salary Deductions	3,700	0	3700
Withholding Tax	0	1,702,309	(1,702,309)
VAT	0	3,332,884	(3,332,884)
Cash Clearing	0	495,341,767	(495,341,767)
System Liabilities	0	46,649,715	(46,649,715)
Imprest		227,100	(227,100)

The variances have not been reconciled. Consequently, the accuracy and fair statement of the 2018/19 financial statements comparative balances could not be established.

## 1.2. Cash and Cash Equivalents

The bank reconciliation statement presented in support of the reported cash and cash equivalents balance of Kshs.631,800,997 had the following inconsistencies: -

### 1.2.1. Recurrent Bank Account

Reflected in the bank reconciliation statement for the recurrent bank account under payments in cash books but not in bank statement (unpresented cheques), were stale cheques totalling to Kshs.2,660,483 which had not been written back. Further, no explanation has been provided or action taken to clear payments in bank but not posted in the cash book amounting to Kshs.3,188,624 and unbanked receipts of Kshs.1,724,899. Further, the bank reconciliation statement reflects a balance of Kshs.1,190,399 described as closing balance undercast whose validity could not be established.

### 1.2.2. Development Bank Account

The bank reconciliation statement for the development bank account included unbanked receipts amounting to Kshs.5,537,584 and stale cheques amounting to Kshs.5,585,081 which had not been written back into the cash book. No explanation was provided as to why the payments had not been reversed in the cash book and how the unbanked receipts were accounted for.

### 1.2.3. Deposit Bank Account

The bank reconciliation statement for the deposit bank account included payments in cash book but not in bank statement amounting to Kshs.10,640,280 out of which Kshs.600,000 related to an unsupported cash book error adjustment. The accuracy of the reconciliation was therefore in doubt.

#### **1.2.4. Cash in Hand**

Note 9B to the financial statements reflects a comparative cash in hand balance of Kshs.40,314 whereas the Trial Balance in support reflected a balance of Kshs.2,448,277,169 resulting to an unexplained difference of Kshs.2,448,236,855.

In the circumstance, it has not been possible to confirm the completeness and accuracy of the reported cash and cash equivalent balance of Kshs.725,780,997.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Public Works Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified 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. There were no key audit matters to report in the year under review.

#### **Other Matter**

#### **Pending Bills**

Notes 15.1 and 15.2 to the financial statements reflect pending bills totalling to Kshs.526,694,677 as at 30 June, 2019. Failure to settle bills in the year to which they relate distorts the financial statements for the year and also affects the budgetary provisions for the subsequent year. Further, the supporting documents provided for the pending staff payables were inadequate.

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

#### **Conclusion**

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

## **Basis for Conclusion**

### **1. Construction Projects**

A number of sampled projects being undertaken by the State Department were behind schedule leading to penalties due to delays in settlement of contractors' payments as detailed out below: -

#### **1.1. Completion of Voi Pool Housing Contract**

The proposed completion of Voi Pool Housing contract was awarded at a contract sum of Kshs.747,290,699 for a contract period of one hundred and four (104) weeks commencing 1 December, 2012. The estimated completion date of 30 November, 2014 was later revised to 31 December, 2019. However, as at 30 June, 2019 the works progress was at 40% clearly indicating that the project was behind schedule. Further, an amount of Kshs.19,479,450 had already been incurred on interest payments due to late settlement of certified works.

#### **1.2. Completion of Lamu Police Station and Management Housing**

As reported previously, the proposed completion of Lamu Police Station and Management Housing project was awarded at a contract sum of Kshs.615,848,997, for a duration of seventy-two (72) weeks with the estimated completion date of 19 February, 2014 which was later revised to 19 January, 2017. However, the progress report dated 14 December, 2017 indicated that Kshs.267,196,753 representing 46% of the contract sum had been certified and that the project was behind schedule as at 30 June, 2017. Further, Kshs.12,952,170 had been incurred on interest on payments due to late settlement of certified works. Management did not avail any progress reports on the project and it was not possible to ascertain the status of the Project as at 30 June, 2019.

#### **1.3. Construction of Mathare Nyayo Hospital**

As reported previously, the Project was awarded at a contract sum of Kshs.1,212,414,732 for a duration of one hundred and fifty-six (156) weeks. The expected completion date was 27 August, 2015. The contractor was granted an extension of time of seventy-six (76) weeks ending 27 December, 2018. However, the Project progress report as at 18 May, 2019 indicated that the value of work done was 56% of the contract sum and the payment certificate for valuation No. 20 dated 11 July, 2017 reflected Kshs.46,570,658 being interest on delayed payments. Further, the Project Management expenses of Kshs.25,294,298 had exceeded the contracted Bill of Quantities amount of Kshs.16,413,600 by Kshs.8,880,698 which has not been explained.

#### **1.4. Kenya Institute of Business Training Contract**

As previously reported, the contract was awarded at a sum of Kshs.629,909,101 (later revised to Kshs.767,533,439) for a duration of one hundred and fifteen (115) weeks ending 28 June, 2011. The Project was completed and handed over on

16 September, 2018. However, interest on delayed payments amounting to Kshs.16,676,563 had been incurred.

### **1.5. Proposed Headquarters for Nyandarua County at Ol Kalou**

The contract was awarded at a sum of Kshs.617,644,564 for a contract duration of 104 weeks beginning 16 March, 2017 and ending on 23 May, 2019, and was terminated on 25 March, 2019 at a completion stage of 16%. At the time of termination, payments amounting to Kshs.101,623,125 had already been made to the contractor of which Kshs.13,078,306 was for lifts installation for a structure that stalled at the foundation level. Further, the contractor had filed claims amounting to Kshs.112,871,385 for idle labor and removal of equipment which Management indicated was under arbitration.

### **1.6. Nyanza Headquarters Phase II**

The above contract was awarded on 17 May, 2010 at a contract sum of Kshs.508,579,213 (later revised to Kshs.624,761,082) for a duration of 16 weeks starting 17 May, 2010 and ending on 8 August, 2011. The total payments of Kshs.624,761,082 as at 30 June, 2019, included Kshs.13,390,187 for materials stolen on site, fluctuations of Kshs.20,000,000 and Kshs.76,618,367 being interest on late payments. Although the building was occupied and the contract sum paid in full, the completion status could not be established as the final and handing over certificates were not provided.

### **1.7. Proposed Completion Works at Kagumo Teachers Training College**

The contract was awarded on 14 February, 2012 at a contract sum of Kshs.170,300,000 for a contract duration of 68 weeks ending on 31 July, 2013. However, as at 30 June, 2019, the Project was 20% complete with Kshs.30,984,685 having been paid. Further, the contractor was not on site and the project had stalled.

From the foregoing, the Projects are behind schedule and the likelihood of cost escalations is high. Further, no satisfactory explanations have been provided for the delays in completing the projects and in settlement of contractor payments. Consequently, it has not been possible to confirm whether public resources have been used in an effective manner.

## **2. Irregular Contracts for Construction of Bridges**

As reported previously, included in the acquisition of assets balance of Kshs.473,284,876 reflected in the statement of receipts and payments for the period ended 30 June, 2018 is an amount of Kshs.48,110,666, paid out for the construction of bridges in several regions in the country. The works were procured through restricted tendering contrary to the provisions of Section 54(2) of the Public Procurement and Disposal Act, 2005 that requires such procurements to be undertaken through open tender.

To the extent, the State Department is in breach of the law.

### **3. Competitiveness of Service Contracts**

A scrutiny of contract documents maintained by the State Department showed that the State Department did not initiate procurement process for expiring contracts of cleaning and security services in a timely manner. As a result, the contracts that had run for two years from January, 2017 to January, 2019 were extended for a period of six (6) months and the service providers were still providing the services as at the time of audit in October, 2019 without evidence of a competitive procurement process. In this circumstance, it has not been possible to confirm whether the department received value for money on payments totalling to Kshs.5,164,008 made on the extended contracts as at 30 June, 2019.

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

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

##### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

##### **Basis for Conclusion**

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

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

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

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My

consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

**16 December, 2020**

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

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



**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**16 December, 2020**





STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	2,465,180,000	1,216,458,215
Proceeds from Sale of Assets	2	21,000	-
Other Receipts	3	4,405,389	-
<b>TOTAL REVENUES</b>		<b>2,469,606,389</b>	<b>1,216,458,215</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	478,109,760	501,100,620
Use of goods and services	5	250,334,487	220,368,393
Transfers to Other Government Units	6	868,424,500	15,000,000
Social Security Benefits	7	4,372,929	3,977,199
Acquisition of Assets	8	864,967,980	473,284,876
<b>TOTAL PAYMENTS</b>		<b>2,466,209,655</b>	<b>1,213,731,088</b>
<b>SURPLUS/DEFICIT</b>		<b>3,396,734</b>	<b>2,727,127</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> Sept 2019 and signed by:

  
Principal Secretary  
Name: Maj. Gen. (Rtd) Dr. Gordon Odemo Kihalangwa, CBS

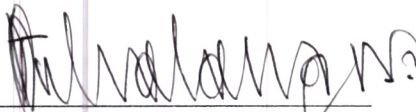
  
Assistant Accountant General  
Name: Samuel Kinara Kungu  
ICPAK Member Number: 8836

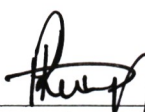
STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

**VI. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	724,927,599	631,760,683
Cash Balances	9B	853,398	40,314
<b>Total Cash And Cash Equivalents</b>		<b>725,780,997</b>	<b>631,800,997</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	1,635,500	140,840
<b>TOTAL FINANCIAL ASSETS</b>		<b>727,416,497</b>	<b>631,941,837</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	11	723,237,882	629,214,710
<b>NET FINANCIAL ASSETS</b>		<b>4,178,615</b>	<b>2,727,127</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	2,727,127	48,183,401
Prior year adjustments	13	(1,945,245)	(48,183,401)
Surplus/Defict for the year		3,396,734	2,727,127
<b>NET FINANCIAL POSSITION</b>		<b>4,178,615</b>	<b>2,727,127</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the Financial statements. The entity financial statements were approved on 30<sup>th</sup> Sept 2019 and signed by:

  
Principal Secretary  
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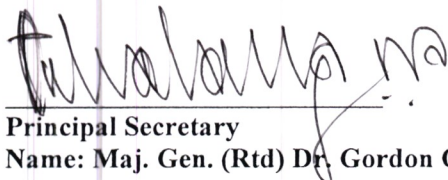
  
Assistant Accountant General  
Name: Samuel Kihara Kungu  
ICPAK Member Number: 8836

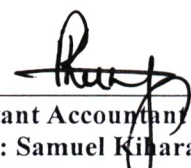
**VII. STATEMENT OF CASH FLOWS**

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	2,465,180,000	1,216,458,215
Other Receipts	3	4,405,389	
		<b>2,469,585,389</b>	<b>1,216,458,215</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(478,109,760)	501,100,620
Use of goods and services	5	(250,334,487)	220,368,393
Transfers to Other Government Units	6	(868,424,500)	15,000,000
Social Security Benefits	7	(4,372,929)	3,977,199
		<b>1,601,241,676</b>	<b>740,446,212</b>
<b>Adjusted for:</b>			
Changes in receivables		(1,494,660)	107,759
Changes in payables		94,023,172	(394,138,884)
Adjustments during the year	13	(1,945,245)	(48,183,401)
<b>Net cashflow from operating activities</b>		<b>958,926,980</b>	<b>33,797,477</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	21,000	-
Acquisition of Assets	8	(864,967,980)	(473,284,876)
<b>Net cash flows from Investing Activities</b>		<b>(864,946,980)</b>	<b>(473,284,876)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>93,980,000</b>	<b>(439,487,399)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>631,800,997</b>	<b>1,071,288,396</b>
<b>Cash and cash equivalent at END of the year</b>		<b>725,780,997</b>	<b>631,800,997</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the

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

  
Principal Secretary  
Name: Maj. Gen. (Rtd) Dr. Gordon Odemo Kihlangwa, CBS

  
Assistant Accountant General  
Name: Samuel Kihara Kungu  
ICPAK Member Number: 8836

STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

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

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	-	2,983,638,791			518,458,791	83%
Proceeds from Sale of Assets	-	4,000,000	4,000,000	21,000	3,979,000	1%
Other Receipts	-	-	-	4,405,389	(4,405,389)	0%
<b>Total Receipts</b>	-	<b>2,987,638,791</b>	<b>2,987,638,791</b>	<b>2,469,606,389</b>	<b>518,032,402</b>	<b>83%</b>
<b>Payments</b>						
Compensation of Employees	-	490,460,933	490,460,933	478,109,760	12,351,173	97%
Use of goods and services	-	269,453,475	269,453,475	250,334,487	19,118,988	93%
Transfers to Other Government Units	-	908,850,000	908,850,000	868,424,500	40,425,500	96%
Social Security Benefits	-	5,028,469	5,028,469	4,372,929	655,540	87%
Acquisition of Assets	-	1,313,845,914	1,313,845,914	864,967,980	448,877,934	66%
<b>Grand Total</b>	-	<b>2,987,638,791</b>	<b>2,987,638,791</b>	<b>2,466,409,659</b>	<b>521,429,136</b>	<b>83%</b>

Notes

- Under-utilization of Exchequer releases of 83% was as a result of Exchequer under issue.
  - Utilization of proceeds from sale of assets of 1% was due to the Supplementary budget
  - 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
  - Under -utilization of social security benefits of 87% was as a result of exchequer under issue.
  - Under-utilization of acquisition of assets of 66% was as a result of Exchequer under issue.
- The changes between the original and final budget are as a result of reallocations and National Treasury austerity measures.

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



**Principal Secretary**  
Name: Maj. Gen. (Rtd) Dr. Gordon Odemo Kihalangwa, CBS



**Assistant Accountant General**  
Name: Samuel Kihara Kungu  
ICPAK Member Number: 8836

STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

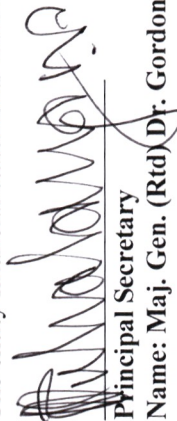
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

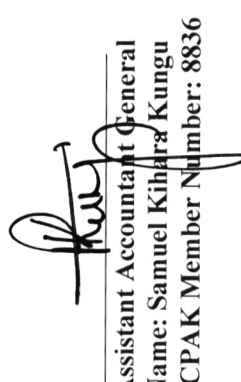
Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	-	1,614,523,052	1,614,523,052.00	1,562,580,000	51,943,052	97%
Proceeds from Sale of Assets	-	4,000,000	4,000,000	21,000	3,979,000	1%
Other Receipts	-	-	-	4,405,389	(4,405,389)	0%
<b>Total Receipts</b>	-	<b>1,618,523,052</b>	<b>1,618,523,052</b>	<b>1,567,006,389</b>	<b>51,516,663</b>	<b>97%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	490,460,933	490,460,933	478,109,760	12,351,173	97%
Use of goods and services	-	212,280,975	212,280,975	194,621,063	17,659,912	92%
Transfers to Other Government Units	-	908,850,000	908,850,000	868,424,500	40,425,500	96%
Social Security Benefits	-	5,028,469	5,028,469	4,372,929	655,540	87%
Acquisition of Assets	-	1,902,675	1,902,675	1,592,135	310,540	84%
<b>Grand Total</b>	-	<b>1,618,523,052</b>	<b>1,618,523,052</b>	<b>1,547,120,387</b>	<b>71,402,665</b>	<b>96%</b>

Notes

- Utilization of proceeds from sale of assets of 1% was due to the Supplementary budget
  - 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
  - Under -utilization of social security benefits of 87% was as a result of exchequer under issue.
  - Under-utilization of acquisition of assets of 84% was as a result of Exchequer under issue.
- The changes between the original and final budget are as a result of reallocations and National Treasury austerity measures.

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

  
Principal Secretary  
Name: Maj. Gen. (Rtd) Dr. Gordon Odemo Kihalangwa, CBS

  
Assistant Accountant General  
Name: Samuel Kihara Kungu  
ICPAK Member Number: 8836

STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

**X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

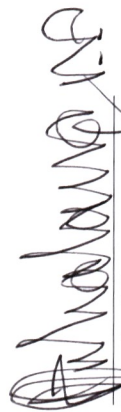
Revenue/Expense	Original Budget a	Adjustments b	Final Budget C=a+b	Actual on Comparable Basis d	Budget utilisation difference e=c-d	% of utilisation F=d/c%
<b>RECEIPTS</b>						
Exchequer releases	-	1,369,115,739	1,369,115,739	902,600,000	466,515,739	66%
<b>Total Receipts</b>	-	<b>1,369,115,739</b>	<b>1,369,115,739</b>	<b>902,600,000</b>	<b>466,515,739</b>	<b>66%</b>
<b>Payments</b>						
Use of goods and services	-	57,172,500	57,172,500	55,713,424	1,459,076	97.5%
Acquisition of Assets	-	1,311,943,239	1,311,943,239	863,375,845	448,567,394	66%
<b>Grand Total</b>	-	<b>1,369,115,739</b>	<b>1,369,115,739</b>	<b>919,089,269</b>	<b>450,026,470</b>	<b>67%</b>


Notes

- Under-utilization of Exchequer releases of 66% was as a result of Exchequer under issue
- Under-utilization of acquisition of assets of 66% was as a result of Exchequer under issue.

The changes between the original and final budget are as a result of National Treasury austerity measures.

The entity financial statements were approved on 25<sup>th</sup> Sept 2019 and signed by:

  
Principal Secretary  
Name: Maj. Gen. (Rtd) Dr. Gordon Odemo Kihalangwa, CBS


  
Assistant Accountant General  
Name: Samuel Hjhara Kungu  
ICPAK Member Number: 8836


STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	June 30th 2019	Kshs	June 30th 2019	Kshs	June 30th 2019	Kshs	June 30th 2019	Kshs	June 30th 2019	Kshs
Housing Development and Human Settlement	1,488,261,432		-		1,488,261,432		1,184,179,214		304,082,218	
Housing Development	7,317,410		-		7,317,410		6,920,446		396,964	
Stalled and new Government Buildings	1,112,125,272		-		1,112,125,272		918,718,910		193,406,362	
Coastline Infrastructure Development	368,818,750		-		368,818,750		258,539,858		110,278,892	
<b>General Administration planning and support services</b>	<b>1,499,377,359</b>		<b>-</b>		<b>1,499,377,359</b>		<b>1,282,030,441</b>		<b>217,346,918</b>	
Administration, Planning and Support Services	494,655,172		-		494,655,172		321,785,008		172,870,164	
Procurement, warehousing and supply	33,119,400		-		33,119,400		32,787,617		331,783	
Other Services	971,602,787		-		971,602,787		927,457,815		44,144,972	
<b>TOTAL</b>	<b>2,987,638,791</b>		<b>-</b>		<b>2,987,638,791</b>		<b>2,466,209,655</b>		<b>521,429,136</b>	

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

  
Principal Secretary  
Name: Maj. Gen. (Rtd) Dr. Gordon Odemo Kihalangwa, CBS

  
Assistant Accountant General  
Name: Samuel Kihara Kungu  
ICPAK Member Number: 8836

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note 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 financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

### **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. Reporting Currency**

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

### **4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

#### **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 are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

**Transfers from the Exchequer**

Transfers from the exchequer are 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.

**External Assistance**

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

Grants and loans 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/loan 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. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2018, 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 payments 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 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 are 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.

**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 consolidation. This summary is disclosed as an annexure to the financial statements.

**5. 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 payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Third Party Payments**

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

**7. 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.

There were no other restrictions on cash during the year.

**8. 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.

**9. Accounts Payable**

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

**10. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

**12. Comparative Figures**

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation. The Financial Statements for the period under review is for eight (8) months (2018-2019) against the 12 months period for 2017-2018. For the period of Eight (8) months November 2018 to June 2019, the Financial Statement were prepared under vote 1095- State Department of Public

STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

Works while the first 4 months July to October, 2019 was under Vote 1096 State Department of Housing, Urban Development and Public Works. 17. Comparative figure for 2017/18 are for 12 months. While the figures for 2018/2019 are for eight months i.e November 2018 to June, 2019.

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2019

**14. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

**15. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

Description	2018/2019 Kshs	2017/2018 Kshs
Total Exchequer Releases for quarter 1	-	172,161,151
Total Exchequer Releases for quarter 2	164,722,200	267,258,064
Total Exchequer Releases for quarter 3	857,924,000	553,525,000
Total Exchequer Releases for quarter 4	1,442,533,800	223,514,000
<b>TOTAL</b>	<b>2,465,180,000</b>	<b>1,216,458,215</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2018/2019 Kshs	2017/2018 Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	21,000	-
<b>TOTAL</b>	<b>21,000</b>	<b>-</b>

**3. OTHER RECEIPTS**

	2018/2019 Kshs	2017/2018 Kshs
Other Property Income collected as AIA	4,405,389	-
<b>TOTAL</b>	<b>4,405,389</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

	2018/2019 Kshs	2017/2018 Kshs
Basic salaries of permanent employees	287,081,708	278,134,812
Basic wages of temporary employees	7,637,998	10,932,043
Personal allowances paid as part of salary	183,390,055	212,033,765
<b>TOTAL</b>	<b>478,109,760</b>	<b>501,100,620</b>

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**5. USE OF GOODS AND SERVICES**

	2018/2019 Kshs	2017/2018 Kshs
Utilities, supplies and services	6,382,115	6,010,772
Communication, supplies and services	4,629,209	2,934,217
Domestic travel and subsistence	23,510,740	26,809,342
Foreign travel and subsistence	3,495,688	16,541,078
Printing, advertising and information supplies & services	1,585,308	141,300
Rentals of produced assets	94,064,006	112,086,242
Training expenses	3,823,728	2,453,811
Hospitality supplies and services	9,610,769	2,875,167
Specialised materials and services	20,610,279	5,159,791
Office and general supplies and services	7,087,575	2,627,699
Other operating expenses	56,049,616	32,439,900
Routine maintenance – vehicles and other transport equipment	3,033,724	1,655,279
Routine maintenance – other assets	5,576,361	2,550,250
Fuel Oil and Lubricants	10,875,368	6,083,545
<b>TOTAL</b>	<b>250,334,487</b>	<b>220,368,393</b>

**6. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2018/2019 Kshs	2017/2018 Kshs
(SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	868,424,500	15,000,000
<b>TOTAL</b>	<b>868,424,500</b>	<b>15,000,000</b>

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

Description	Recurrent Development		2018/2019 Kshs
	Kshs	Kshs	
<b>Transfers to SAGAs and SCs</b>			-
National Construction Authority	857475000	-	857,475,000
Ministry of Public Works Club	10,949,500	-	10,949,500
<b>TOTAL</b>	<b>868,424,500</b>	<b>-</b>	<b>868,424,500</b>

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

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Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

**7. SOCIAL SECURITY BENEFITS**

	2018/2019 Kshs	2017/2018 Kshs
Government pension and retirement benefits	4,372,929	3,977,199
<b>TOTAL</b>	<b>4,372,929</b>	<b>3,977,199</b>

**8. ACQUISITION OF ASSETS**

	2018/2019 Kshs	2017/2018 Kshs
Construction of Buildings	608,255,555	412,986,223
Refurbishment of Buildings	33,127,335	
Construction and Civil Works	199,014,520	47,921,434
Purchase of Household Furniture and Institutional Equipment	266,050	30,000
Purchase of Office Furniture and General Equipment	247,825	
Purchase of Specialised Plant, Equipment and Machinery	215,860	303,559
Research, Studies, Project Preparation, Design & Supervision	23,840,835	12,043,660
<b>Sub Total</b>	<b>864,967,980</b>	<b>473,284,876</b>
<b>TOTAL</b>	<b>864,967,980</b>	<b>473,284,876</b>

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**9A: 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)	2018/2019	2017/2018
				Kshs	Kshs
<i>Central Bank of Kenya, 1000302917, KShs</i>	ksh	Reccurent	-	1,508,035	1,821,467
<i>Central Bank of Kenya, 1000302941, KShs</i>	ksh	development	-	181,682	368,986
<i>Central Bank of Kenya, 1000302957, KShs</i>	ksh	Deposit	-	723,237,882	629,570,230
<b>Total</b>				<b>724,927,599</b>	<b>631,760,683</b>

**9B: CASH IN HAND**

	2018/2019 Kshs	2017/2018 Kshs
Cash in Hand – Held in domestic currency	853,398	40,314
<b>TOTAL</b>	<b>853,398</b>	<b>40,314</b>

Cash in hand should also be analysed as follows:

	2018/2019 Kshs	2017/2018 Kshs
	-	-
Headquarters, Public Works Building, Cashoffice	853,398	40,314
<b>TOTAL</b>	<b>853,398</b>	<b>40,314</b>

**10: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

Description	2018/2019 Kshs	2017/2018 Kshs
Government Imprests	1,635,500	91,500
Clearance Accounts	-	160
Salary Advance	-	49,180
<b>TOTAL</b>	<b>1,635,500</b>	<b>140,840</b>

**11. ACCOUNTS PAYABLE**

	2018/2019 Kshs	2017/2018 Kshs
Deposits	685,319,882	629,211,010
Other Payables	37,918,000	3,700
<b>TOTAL</b>	<b>723,237,882</b>	<b>629,214,710</b>

STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

**12. BALANCES BROUGHT FORWARD**

	2018-2019 Ks hs	2017-2018 Ks hs
Bank accounts	631,760,683	1,069,674,052
Cash in Hand	40,314	1,614,344
Accounts Receivables	140,840.00	248,599
Payables - Deposits	(629,214,710)	(1,023,353,594)
<b>TOTAL</b>	<b>2,727,127</b>	<b>48,183,401</b>

**13. PRIOR YEAR ADJUSTMENTS**

Description of the error	2018-2019 Ks hs	2017-2018 Ks hs
Adjustments on bank account balances	(1,804,405)	(48,183,401)
Adjustments on receivables	(140,840)	-
<b>TOTAL</b>	<b>(1,945,245)</b>	<b>(48,183,401)</b>

**14. 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;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

	2018/2019 Ks hs	2017/2018 Ks hs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	868,424,500	15,000,000
<b>Transfers to Related parties</b>		
Ministry of Foreign Affairs	-	9,000,000
State Department of Interior	-	12,607,460
<b>Total Transfers to related parties</b>	<b>-</b>	<b>21,607,460</b>
<b>Transfers from Related parties</b>		
State Department of Public Service and Youth Affairs	-	18,490,370
<b>Total Transfers from related parties</b>	<b>868,424,500</b>	<b>18,490,370</b>

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2018/2019 Kshs	2017/2018 Kshs
Construction of buildings	478,282,272	760,441,838
Construction of civil works	3,913,188	19,952,686
Supply of goods	26,294,697	14,568,244
Supply of services	5,928,270	26,209,150
<b>TOTAL</b>	<b>514,418,427</b>	<b>821,171,918</b>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	2018/2019 Kshs	2017/2018 Kshs
Senior management	12,276,250	2,351,388
<b>TOTAL</b>	<b>12,276,250</b>	<b>2,351,388</b>

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

	2018/2019 Kshs	2017/2018 Kshs
Amounts due to third parties	685,319,882	629,214,710
<b>TOTAL</b>	<b>685,319,882</b>	<b>629,214,710</b>

**15.4: COMPARATIVES**

That the financial statements for the period 2018 to 2019 have been prepared for the period November 2018 to June 2019 due to an executive order creating State Department of public works Vote 1095 thus amounts presented are not entirely comparable.

**16. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

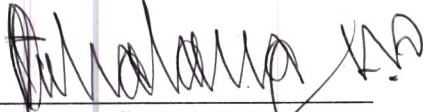
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

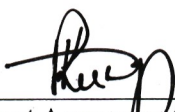
STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Responsible person to resolve the issue (Name and designation)	Status (Resolved/ Not Resolved)	Timeframe (By when you expect the issue to be resolved)
Report of the Auditor General for financial year ended 30 <sup>th</sup> June, 2016	Approval of sub-contract agreement	1. Sub-contract Agreement was presented and approved by MTC.	Francis M. Kingori, Ag.Chief Quantity Surveyor		
	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.			
Report of Auditor General for Financial Year ended 30 <sup>th</sup> June 2017	Difference between Financial statements and Trial Balance	A system problem due to failure of Auto bank reconciliation	Treasury Issue	Partly resolved	
Report of Auditor General for Financial Year ended 30 <sup>th</sup> June 2017	Failure to include pending bills of Ksh 354,554,474 and Ksh41,103,635 in the Budget	Budgetary cuts and austerity measures.	Mr. Z. M. Mbogori (Chief Finance Officer)	Resolved	
Report of Auditor General for Financial Year ended 30 <sup>th</sup> June 2017	Outstanding items/issues in the Bank reconciliation statements	Failure of Auto Bank record led to late preparation of manual reconciliation. Necessary corrections could not be made in good time.	M. O. Ngolo (Ag. Head of Accounting Unit)	Partly resolved	
Report of Auditor General for Financial Year ended 30 <sup>th</sup> June	Payment of Ksh 12,952,170.98 as interest on delayed payment for	As per the contract clause, delays on certified works over 30 days automatically attracts interest @ 3% above CBK lending rates. Due	A. N. Okweto (Works Secretary)	Resolved	

STATE DEPARTMENT FOR PUBLIC WORKS  
Statement for the 8 Months period ended 30<sup>th</sup> June, 2019

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Responsible person to resolve the issue (Name and designation)	Status (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
2017	proposed completion of Lamu Port Police Station and Management Housing	to Exchequer issues certified works were not paid on time thus the clause was applied.			
Report of Auditor General for Financial Year ended 30 <sup>th</sup> June 2017	Payment of Ksh 46,570,658.19 as interest on delayed payment for Construction of Mathare Nyayo Hospital	Relate to 2017 -2018 financial year.	A. N. Okweto(Works Secretary)	Resolved	
Report of Auditor General for Financial Year ended 30 <sup>th</sup> June 2017	Stolen and Unaccounted for vehicles GKB 933F,GK A078Y,KBL 935K and KBP 735Q	GKB 933F: case in court. GK AO78Y: under investigation with DCIO Kilimani.  KBL 935K and KBP 735Q with Kisumu County Government	Mike Kimoko(Deputy Secretary)	Not Resolved  Resolved	NA
Report of Auditor General for Financial Year ended 30 <sup>th</sup> June 2017.	Unaccounted for Vehicle purchased during the year	Vehicle accounted for. Registration No. GKB 539R	Mike Kimoko (Deputy Secretary)	Resolved	

  
Principal Secretary  
Name: Maj. Gen. (Rtd) Dr. Gordon Odemo Kihalangwa, CBS

  
Assistant Accountant General  
Name: Samuel Kihara Kungu  
ICPAK Member Number: 8836

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE (Attached)**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES (Attached)**

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES (Attached)**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)			(Kshs)
Buildings and structures	-	864,238,245	-	864,238,245
Office equipment, furniture and fittings	-	513,875	-	513,875
Other Machinery and Equipment	-	215,860	-	215,860
<b>Total</b>	-	<b>864,967,980</b>	-	<b>864,967,980</b>

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.

Amex  
1-2

STATE DEPARTMENT FOR PUBLIC WORKS 2018/2019 PENDING BILLS

S/No	CONTRACTOR/SUPPLIER	NATURE OF EXPENDITURE	CURRENT PENDING BILLS 2018/2019	HISTORICAL PENDING BILLS 2017/2018 & EARLIER	TOTAL PENDING BILLS AS AT 30.06.2019	COMMITTEE REMARKS
			A	B	C=A+B	
<b>Construction of buildings</b>						
1	Shalfa Holding Limited	Refurbishment of MOW Sports club-7th pay	-	3,336,498.00	3,336,498.00	Approved
2	Kato consult and Associates Ltd	Voi pool housing-Fee note 5A	2,290,207.00		2,290,207.00	Approved
3	Nginu power Engineering(E.A) Co. Ltd	Kagumo Teachers College(PH II)-3rd pay		2,285,600.00	2,285,600.00	Approved
4	China Jiangxi International Kenya Ltd	Mathare Nyayo Hospita-22nd Interim payment	31,190,832.45		31,190,832.45	Approved
5	Heritage Associates Ltd	Rongai Trauma Hospital -Fee note 2nd A-2		4,304,967.60	4,304,967.60	Approved
6	Ooro and Sanya Associates	Rongai Trauma Hospital -1st Interim Fee note		13,967,052.00	13,967,052.00	Approved
7	Samima Investment Ltd	Kangema District Headquarters-Final pay	22,314,496.60	1,219,431.80	22,314,496.60	Approved
8	Top Choice Surveillance Ltd	Kericho Ardihi House (PH II)-18th Interim payment		65,664,371.80	65,664,371.80	Approved
9	Bomco Building Contractors Ltd	Kinui Teachers Training College-34th payment		19,605,067.50	19,605,067.50	Approved
10	Ongata works	Mithani House-44th D interim payment		14,825,020.55	14,825,020.55	Approved
11	Ongata works	West pack Housing PH II -59th payment		28,031,655.00	28,031,655.00	Approved
12	Exact consult	Kibabii Teachers Training College -Final fee note				
13	M/S Mulji Devraj	Voi pool housing-12 th	27,931,089.06		27,931,089.06	Approved
14	M/S Mulji Devraj	Voi pool housing-13 th	41,707,856.70		41,707,856.70	Approved
15	M/S Mulji Devraj	Voi TTC-18th	54,859,530.47		54,859,530.47	Approved
16	M/S DWG International	Isiolo County 1st pay	67,464,700.00		67,464,700.00	Approved
17	M/S Terra Craft	Migori District HQS -38th pay	30,343,000.00		30,343,000.00	Approved
18	M/S Modern Precast	KITI Nakuru -20th pay	579,400.00		579,400.00	Approved
19	M/S Ongata Works Ltd	West pack Housing PH II -61st payment	6,365,594.06		6,365,594.06	Approved
20	M/S High point	Building Construction	20,532,068.69		20,532,068.69	Approved
21	M/S Ongata Works Ltd	West pack Housing PH II -60th pay		286,320.25	286,320.25	Approved
22	M/S Italbuild Imports	GSU		3,500,000.00	3,500,000.00	Approved
23	Richardson Company	Bondo Slaughter House		12,827,047.19	12,827,047.19	Approved
24	Richardson Company	Usigu Heath center		2,442,576.96	2,442,576.96	Approved
25	M/S Castle Investment	Langata Sub county		407,887.94	407,887.94	Approved
	<b>Sub-Total</b>		<b>305,578,775.03</b>	<b>172,703,496.59</b>	<b>478,282,271.62</b>	
<b>Construction of civil works</b>						
26	Jomikoka Construction (A) Ltd	Sierra Leone Foot bridge-Certificate No.5A	250,000.00		250,000.00	Approved
27	Kajuju general contractors ltd	Footbridge in Kituu Masaba-cert.No.2A	1,175,000.00		1,175,000.00	Approved
28	Rishach Construction Company Ltd	Footbridges in Bondo-cert.No.3B	978,084.00		978,084.00	Approved
29	Dukana Investment Co. Ltd	Lamu Terminal Jetty Access	1,188,575.00		1,188,575.00	Approved
30	Lamin Works Ltd	Footbridges in Kisii-Nyosio Kituu/Gucha River	321,529.00		321,529.00	Approved
	<b>Sub-Total</b>		<b>3,913,188.00</b>		<b>3,913,188.00</b>	
<b>Supply of goods</b>						
31	Modec Enterprises	Computer Accessories	809,600.00		809,600.00	Approved
32	Nyambaric office Agencies	Concrete Cutters	700,000.00		700,000.00	Approved

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33	Widerange Traders	Tyres	875,400.00	-	875,400.00	Approved
34	MFI Document Solutions Limited	Photocopier-Kyocera	1,096,432.00	-	1,096,432.00	Approved
35	Upstream Sinedel Enterprises	Petrol driven steel cutters	1,000,000.00	-	1,000,000.00	Approved
36	Vinla International Company	Projector,extension cables,& TV sets	565,000.00	-	565,000.00	Approved
37	Mustral General Traders Ltd	Automobile Wheels	731,460.00	-	731,460.00	Approved
38	Rumina Enterprises	Supply of framed Vision & Rollup Banners	840,000.00	-	840,000.00	Approved
39	Tricema Enterprises	Refractors,Jackets & Helmets	400,000.00	-	400,000.00	Approved
40	Blue Avenue Ventures	Dust masks & safety boots	400,000.00	-	400,000.00	Approved
41	Perrys Investment	General office supplies	306,000.00	-	306,000.00	Approved
42	Rejoy General Merchants	Computer Accessories & stationeries	135,520.00	-	135,520.00	Approved
43	Aneb Agencies	Reception desks	300,000.00	-	300,000.00	Approved
44	Sonmo Holdings Ltd	Refrigerator,w/Dispenser,Ext.Data Backup.&F/Disks	304,000.00	-	304,000.00	Approved
45	Moopa Investment	Supply of uniform	552,900.00	-	552,900.00	Approved
46	Angani Tour and Travel	Airticket	192,000.00	-	192,000.00	Approved
47	Joylymar Group Limited	Supply of water Dispenser	75,000.00	-	75,000.00	Approved
48	Pago Airways Travel Services Ltd	Airticket	112,025.00	-	112,025.00	Approved
49	Pago Airways Travel Services Ltd	Airticket	147,600.00	-	147,600.00	Approved
50	Pago Airways Travel Services Ltd	Airticket	107,970.00	-	107,970.00	Approved
51	Pago Airways Travel Services Ltd	Airticket	98,535.00	-	98,535.00	Approved
52	Pago Airways Travel Services Ltd	Airticket	35,765.00	-	35,765.00	Approved
53	Pago Airways Travel Services Ltd	Airticket	95,060.00	-	95,060.00	Approved
54	Pago Airways Travel Services Ltd	Airticket	28,245.00	-	28,245.00	Approved
55	Pago Airways Travel Services Ltd	Airticket	550,175.00	-	550,175.00	Approved
56	Travigent Agencies	Airticket	37,800.00	-	37,800.00	Approved
57	Travigent Agencies	Airticket	159,160.00	-	159,160.00	Approved
58	Silver Africa Tours & Safaris Ltd	Airticket	149,750.00	-	149,750.00	Approved
59	R.H Devani Lid	Fuel & other items	-	15,489,300.00	15,489,300.00	Approved
	<b>Sub-Total</b>		<b>10,805,397.00</b>	<b>15,489,300.00</b>	<b>26,294,697.00</b>	
	<b>Supply of services</b>					
60	Architectural Association of Kenya	Annual convention	-	2,523,000.00	2,523,000.00	Approved
61	BORAQS	Training	60,000.00	-	60,000.00	Approved
62	The Architectural Association of Kenya	annualsubscription	175,500.00	-	175,500.00	Approved
63	postal Corporation of Kenya	Rental BOX -PWO Muranga	37,820.00	-	37,820.00	Approved
64	Institute of Human Resource Management	Training	69,600.00	-	69,600.00	Approved
65	African & Informaation Association Institution	Conference facility	111,100.00	-	111,100.00	Approved
66	Tom Autocare Godown	Repair of GK Vehicle	-	150,000.00	150,000.00	Approved
67	Nation Media Group	Material Testing/Advertisement	412,000.00	-	412,000.00	Approved
68	George Nyakundi Ombaba	Legal Claim	824,899.00	-	824,899.00	Approved
69	Hon. Attorney General	Legal Claim	1,564,351.00	-	1,564,351.00	Approved
	<b>Sub-Total</b>		<b>3,255,270.00</b>	<b>2,673,000.00</b>	<b>5,928,270.00</b>	
	<b>Personal claim</b>					
70	Timothy Kitaka	State functions-Nairobi	874,900.00	945,490.00	1,820,390.00	Approved

71	Arch Joseph Thitu	State functions-Nairobi	-	1,005,850.00	1,005,850.00	Approved
72	Qs M.K.Kimani	State functions-Nairobi	788,700.00	-	788,700.00	Approved
73	Maina Muchemi	State functions-Nakuru	-	7,769,500.00	7,769,500.00	Approved
74	Eliud O. Angira	State functions-Kakamega	178,000.00	-	178,000.00	Approved
75	Eng. A. M. Wathome	State functions-Eldoret	-	364,390.00	364,390.00	Approved
76	Paul A. Mwangunya	State functions-Mombasa	349,420.00	-	349,420.00	Approved
	<b>Sub-Total</b>		<b>2,191,020.00</b>	<b>10,085,230.00</b>	<b>12,276,250.00</b>	
	<b>Grand Total</b>		<b>325,743,650.03</b>	<b>200,951,026.59</b>	<b>526,694,676.62</b>	

**SUMMARY**

Construction of buildings	305,578,775.03	172,703,496.59	478,282,271.62
Construction of civil works	3,913,188.00	-	3,913,188.00
Supply of goods	10,805,397.00	15,489,300.00	26,294,697.00
Supply of services	3,255,270.00	2,673,000.00	5,928,270.00
<b>SUB TOTAL</b>	<b>323,552,630.03</b>	<b>190,865,796.59</b>	<b>514,418,426.62</b>
Personal claim	2,191,020.00	10,085,230.00	12,276,250.00
<b>GRAND TOTAL</b>	<b>325,743,650.03</b>	<b>200,951,026.59</b>	<b>526,694,676.62</b>

**THANKS 2**

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**Ministry of Transport, Infrastructure, Housing & Urban Development  
State Department for Public Works**

**Retention Money & other Deposits on Various Contracts as at 30th June 2019**

Date	MR No.	Payee	Amount
12-Jun-12	A9926552	Associated Constructions Co(K) Ltd	1,844,826.00
17-Dec-12	C1268158	Associated Constructions Co(K) Ltd	1,772,421.00
27-Nov-12	C0649180	Associated Constructions Co(K) Ltd	2,093,537.00
29//6/12	A9926574	Associated Constructions Co(K) Ltd	130,066.50
29-Jun-12	A9926577	Associated Constructions Co(K) Ltd	928,354.60
29-Jun-12	A9926575	Associated Constructions Co(K) Ltd	829,613.90
28-Mar-12	A9204620	Associated Constructions Co(K) Ltd	1,520,088.00
27-Feb-12	A8801846	Associated Constructions Co(K) Ltd	1,957,700.80
27-Feb-12	C1640514	Associated Constructions Co(K) Ltd	2,838,372.00
29-Nov-11	A8276817	Associated Constructions Co(K) Ltd	1,481,933.50
24-Apr-17	C9985521	Associated Constructions Co(K) Ltd	2,394,324.70
10-Mar-17	C9985508	Associated Constructions Co(K) Ltd	1,491,342.20
17-Jan-17	C9902079	Associated Constructions Co(K) Ltd	1,338,039.50
4-Dec-15	C6654001	Associated Constructions Co(K) Ltd	655,832.35
21-Jun-16	C6554019	Associated Constructions Co(K) Ltd	1,608,857.30
25-Sep-14	C2839950	Associated Constructions Co(K) Ltd	1,660,746.00
19-Jan-18	B2571531	Associated Constructions Co(K) Ltd	288,670.40
19-Jan-18	B2571532	Associated Constructions Co(K) Ltd	420,372.85
18-May-18	B2571608	Associated Constructions Co(K) Ltd	2,456,018.30
29-Sep-00	B0068786	Aqua Plumbing (Balance on PV No.02218)	252,755.00
28-Nov-12	C0649189	Aqua Plumbing	1,530.00
30-Jun-11	B1952433	Aqua Bill Contractor	134,900.00
17-Nov-17	B2571520	Acheli Material Building	314,530.45
23-Aug-12	A9927163	Acheli Material Building	2,015,610.00
29-Nov-11	A8276828	Acheli Material Building	1,233,941.50
17-Jan-14	C4642018	Acheli Material Building	489,150.00
29-Aug-11	A8123556	Acheli Material Building	51,618.85
30-Jun-17	B2571511	Ants Electrical Contractor & Engineering Ltd	50,969.20
30-Jun-17	B2571513	Axis Engineering Services Ltd	6,166.00
17-Jan-14	C4642017	Anthopi Mechanical Engineering Services	2,373.40
29-Nov-11	A8276830	Anthopi Mechanical Engineering Services	295,509.00
17-Dec-12	C1268180	Amiran Communication Ltd	12,060.00
24-Feb-11	B0853999	Amiran Communication Ltd	86,202.80
30-Jun-16	C6654023	Africom & Data Solutions	150,066.25
30-Jun-16	C9902002	Amma Contractor	144,542.95
27-Apr-17	C9985522	Amma Contractor	144,542.90
3-Aug-17	B2571516	Alwex Electrical Service	97,085.00
30-Jun-16	C9902060	Bomco building Contractors	4,798,065.40
16-May-17	C9985530	Bomco building Contractors	440,811.50
29-Dec-12	C6242227	Bomco building Contractors Bal on PV No.000339	198,176.60
17-Jan-14	C4642025	Bomco building Contractors Bal on PV No.	148,009.50
17-Jan-14	C4642041	Bomco building Contractors	2,265,935.00
2-Oct-12	A9927035	Bomco building Contractors Bal on PV No.00937	870,204.50
27-Oct-00	B0570911	Bomco building Contractors	2,200,148.50
30-Jun-11	B1952420	Berlin Equipment Ltd	200,000.00
30-Jun-11	B1952421	Berlin Equipment Ltd	889,658.30
30-Jun-11	B1952411	Berlin Equipment Ltd	300,000.00
29-Dec-14	C6242235	Bellion H/ware Building Contractors	349,694.20
20-Jun-14	C2993799	Bellion H/ware Building Contractors	400,000.00
30-Jun-11	B1952423	Bowmans Enterprise Ltd	200,000.00

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53	19-Jan-18	B2571530	Bowmans Enterprise Ltd	78,000.00
54	26-Jan-19	B2571533	Bowmans Enterprise Ltd	21,500.00
55	29-Jun-19	B2571618	Bowmans Enterprise Ltd	39,000.00
57	29-Jun-18	B2571610	Bowmans Enterprise Ltd	10,750.00
58	29-Jun-19	B2571649	Bowmans Enterprise Ltd	39,000.00
60	29-Jun-19	B2571601	Bowmans Enterprise Ltd	10,750.00
61	10-Mar-17	C9985505	Bewa wholesales	248,300.00
62	9-Dec-16	C9902469	Bewa wholesales	248,300.00
63	29-Dec-19	C6242225	Build more Construction Co.Ltd	186,771.50
64	17-Dec-19	C1268169	Build more Construction Co.Ltd	2,734,035.30
65	30-Jun-17	B2571504	Blue Valley Enterprises	175,000.00
66	27-Apr-17	C9985523	Blue Valley Enterprises	274,993.00
67	30-Jun-16	C9902065	Barco Building Construction	148,009.50
68	30-Jun-11	B1952434	Basco products Limited	2,520,947.00
69	23-Aug-10	A2797780	Birdi Civil Engineers Ltd bal on pv no.004299 of 19-4-2011	634,063.05
70	14-Aug-06	6689371	Birdi Civil Engineers Ltd bal	191,554.40
71	19-Jul-07	8566911	Birdi Civil Engineers Ltd bal	76,498.15
72	2-Oct-12	A9927044	Bi-Mach Engineers LTD	30,715.00
73	29-Dec-14	C6242230	Bema Drillers & construction	75,000.00
74	12-Jun-12	A9204649	Baraka Electrical & Hardware Agencies	10,065.00
75	17-Dec-12	C1268160	Biselex kenya.Ltd	192,007.00
76	17-Jan-14	C4642012	China Jiangxi international (K) Ltd	248,999.00
77	17-Jan-14	C4642040	China Jiangxi international (K) Ltd	2,806,803.60
78	17-Jan-14	C4642029	China Jiangxi international (K) Ltd	7,978,979.70
79	17-Jan-14	C4642023	China Jiangxi international (K) Ltd	1,996,115.10
80	10-Mar-15	C6654112	China Jiangxi international (K) Ltd	6,754,605.90
81	29-Dec-14	C6242217	China Jiangxi international (K) Ltd	2,819,957.60
82	25-Sep-14	C6242208	China Jiangxi international (K) Ltd	2,345,337.70
83	29-Dec-14	C6242232	China Jiangxi international (K) Ltd	4,935,603.10
84	9-Dec-16	C9902452	China Jiangxi international (K) Ltd	2,771,300.30
85	9-Dec-16	C9902458	China Jiangxi international (K) Ltd	3,394,968.80
86	9-Dec-16	C9902459	China Jiangxi international (K) Ltd	5,107,445.80
87	9-Dec-16	C9902457	China Jiangxi international (K) Ltd	2,336,932.30
88	9-Dec-16	C9902455	China Jiangxi international (K) Ltd	1,334,633.40
89	5-Jan-17	C9902078	China Jiangxi international (K) Ltd	529,931.00
90	22-Nov-17	C2571522	China Jiangxi international (K) Ltd	1,307,987.40
91	8-Feb-13	C1640515	China Jiangxi international (K) Ltd	1,239,405.00
92	20-Mar-18	B2571546	China Jiangxi international (K) Ltd	1,141,017.40
93	17/01/14	C4642033	Jiangxi International (K)Ltd	4,742,238.45
94	23-Aug-12	A9927158	Concordia Building & Civil Eng. Co.Ltd	1,004,523.00
95	23-Aug-12	A9927159	Concordia Building & Civil Eng. Co.Ltd	2,042,993.00
96	17-Dec-12	C1268181	Car and General (K) Ltd	45,820.00
97	9-Feb-09	C2204135	Capital Construction	1,589,960.45
98	10-Oct-11	C0853277	Central Electrical International	1,611,504.10
99	13-Sep-10	B0068773	Central Electrical International Bance on PV Nq. 857	279,645.00
100	7-Sep-10	B0068762	Castle Engineering Construction Ltd	288,768.60
101	29-May-17	C9985533	Choice Fronties Ltd	230,239.70
102	30-Jun-16	C9902016	Choice Fronties Ltd	476,609.65
103	30-Jun-11	B1952404	Chael General Agencies	169,001.15
104	19-Jan-18	B2571527	Costex Construction	141,125.00
105	22-Jun-18	B2571611	Costex Construction	70,562.50
106	20-Mar-18	B2571547	Costex Construction	70,562.50
108	18-Nov-08	A2204113	Dimken (K) Limited	608,634.05
109	16-Oct-08	A2204025	Dimken (K) Limited	44,603.20

110	3-Dec-07	9377996	Dimken (K) Limited	6,551,256.90
111	30-Jan-08	9385164	Dimken (K) Limited	1,392,864.70
112	16-Jun-11	B1950990	Dimken (K) Limited	62,510,660.45
113	27-Jul-07	8566923	Dimken (K) Limited bal on pv no.000344	100,691.20
114	28-Nov-12	C0649198	Donwoods Company Ltd	1,090,697.70
115	7-Sep-10	B0068770	Donwoods Company Ltd bal on pv no.005806	212,337.30
116	30-Jun-11	B1952428	Donwoods Company Ltd	251,823.30
117	30/6/11	B1952432	Donwoods Co.Ltd	668,384.60
118	29/12/14	C6242238	Diadem Ltd	513,127.70
119	29/12/14	C6242215	Diadem Ltd	699,343.95
120	30/06/16	C9902046	Diadem Ltd	705,343.90
121	30/06/16	C9902021	Diadem Ltd	163,236.25
122	1-Jul-16	C6242248	Dowana Agencies Ltd	265,083.25
123	30/6/16	C9902053	Dantax Enterprise	245,503.80
125	10-Feb-12	A9927024	Electrocom Power International Ltd	339,865.00
126	10-Feb-12	A9927042	Electrocom Power International Ltd	270,808.00
127	21/12/11	A8801804	Electrocom Power International Ltd	497,500.00
128	21/12/11	A8276846	Electrocom Power International Ltd	638,982.50
129	29/9/11	A8123587	Electrocom Power International Ltd	194,300.00
130	16/10/12	C0649157	Eltad Technical Services	62,320.20
131	28/11/12	C0649191	Eltad Technical Services	6,961.00
132	9-Jul-10	B0068753	Eltad Technical Services	62,320.20
133	5-Nov-11	B1950970	Eltad Technical Services bal on pv no.02218	5,244.75
134	12-Apr-15	C6654135	Evatika Construction Ltd	541,643.00
135	30/06/16	C9902039	Evatika Construction Ltd	221,517.10
136	30/06/16	C9902059	Evatika Construction Ltd	340,000.00
137	19/1/18	B2571526	Evatika Construction Ltd	30,000.00
138	20-Mar-18	B2571602	Evatika Construction Ltd	15,000.00
139	29-Jun-18	B2571613	Evatika Construction Ltd	15,000.00
140	23/8/12	A9927174	Electrowatts Ltd	1,110,801.00
141	23/8/12	A9927172	Electrowatts Ltd	412,641.00
142	31/12/10	B0570944	Electrowatts Ltd	287,511.30
143	21/12/11	A8276848	Electrowatts Ltd	970,707.50
144	2-Jan-10	A4952509	Electrowatts Ltd bal on pv no.3485/0896	173,481.80
146	30/6/16	C9902040	Everfortunes Co. Ltd	132,000.00
147	16/10/12	C0649159	Equator Electrical Engineering	78,704.50
148	16/10/12	C0649160	Equator Electrical Engineering	11,209.50
149	12-Sep-16	C9902467	Fabric Construction Ltd	223,372.10
150	29/5/17	C9985535	Fabric Construction Ltd	223,372.10
151	6-Oct-14	C2993791	Fabric Construction Ltd	113,129.95
152	30/6/16	C9902068	Fabric Construction Ltd	500,796.30
153	30/6/16	C9902038	Fabric Construction Ltd	164,758.80
154	30/6/11	B1952410	Foba Building Co	100,000.00
155	29/12/14	C6242220	Gesure Building Contractors	482,108.50
156	21/6/16	C6654015	Gesure Building Contractors	174,241.30
157	30/6/16	C9902064	Gesure Building Contractors	482,108.00
158	23/8/12	C9927164	Glama Electrical & Mechanical Co.Ltd	197,355.00
159	27/11/12	C0649185	Glama Electrical & Mechanical Co.Ltd	162,760.00
160	25/01/12	A8801821	Glama Electrical & Mechanical Co.Ltd	195,908.00
161	31/12/10	B0853266	Glama Electrical & Mechanical Co.Ltd	690,471.50
162	9-Jul-10	B0068758	Glama Electrical & Mechanical Co.Ltd	400,000.00
163	5-Nov-11	B1950968	Glama Electrical & Mechanical Co.Ltd	808,793.50
164	29/9/11	A8123576	Glama Electrical & Mechanical Co.Ltd	148,712.50
165	16/5/17	C9985529	Glama Electrical & Mechanical Co.Ltd	523,000.40

				1,042,500.00
166	17/01/14	C4642022	Glama Electrical & Mechanical Co.Ltd	113,734.60
167	17/01/14	C4642020	Glama Electrical & Mechanical Co.Ltd	134,559.20
168	17/01/14	C4642004	Glama Electrical & Mechanical Co.Ltd	296,420.00
169	29/12/14	C6242216	Glama Electrical & Mechanical Co.Ltd	290,420.00
170	30/06/16	C9902045	Glama Electrical & Mechanical Co.Ltd	419,860.70
171	30/06/16	C9902035	Glama Electrical & Mechanical Co.Ltd	435,469.00
172	28/1/13	C1268194	Glama Electrical & Mechanical Co.Ltd	512,463.20
173	30/06/16	C9902042	Gesisi Enterprises and General Supplier	45,807.20
174	30/12/11	A8801815	Gracan Construction Ltd	51,841.90
175	31/10/08	A2204041	Geolea Enterprise	84,635.90
176	1-Jul-15	C6242250	Global Woods Hardware Ltd bal on pv no.00994	525,902.70
177	30/6/16	C9902043	Getare Gets Joists Supplies	151,752.20
178	21-Mar-18	B2571603	Gibrnec Limited	2,000,729.40
179	29/5/17	C9985536	High point Agencies	837,468.60
180	30/6/17	B2571502	High point Agencies	1,361,249.90
181	17/11/17	B2571521	High point Agencies	1,298,707.95
182	20-Mar-18	B2571545	High point Agencies	268,961.85
183	27-Apr-18	B2571607	High point Agencies	14,557.00
184	23/8/12	A9927176	Hyperteck Electrical Services Ltd	3,226.00
185	29/9/11	A8123574	Hyperteck Electrical Services Ltd	92,298.70
186	14/06/11	B1950985	Hyperteck Electrical Services Ltd	460,956.50
187	30/6/16	C9902024	Hyperteck Electrical Services Ltd	1,611,378.00
188	23/8/12	A9927162	Jiku Builders Ltd	1,892,620.00
189	27/11/12	C0649181	Jiku Builders Ltd	3,140,796.10
190	24/06/11	B1950998	Jiku Builders Ltd	1,833,217.20
191	29/9/11	A8123595	Jiku Builders Ltd	3,364,314.00
192	29/11/11	A8276827	Jiku Builders Ltd	107,103.40
193	28/11/12	C0649199	Jumba Engineering Services	212,067.55
194	25/8/10	A2797790	Jumba Engineering Services bal on pv no.005806-28-3-2012	1,183,900.00
195	12-Apr-15	C6654149	Judson Contractors	318,956.00
196	30/6/16	C9902041	Judson Contractors	122,812.50
197	22-Jun-18	B2571609	Judson Contractors	33,882.50
198	29-Jun-18	B2571616	Judson Contractors	57.50
199	6-Dec-12	A9204650	Josswa Plumber & General Contractor	105,054.00
200	23-Mar-18	B2571605	Josswa Plumber & General Contractor	400,000.00
205	22/2/12	A9204606	Jyan Construction Services Ltd	1,985,745.75
206	30/6/16	C9902033	K&M Archplans	1,025,322.60
207	29/12/14	C6242218	Konoin Civil Engineering & Const.Ltd	744,821.20
208	3-Oct-15	C6654114	Konoin Civil Engineering & Const.Ltd	494,982.90
209	6-Oct-14	C2993790	Kadon Building & Construction Eng co.LTD	674,932.50
210	30/6/16	C9902026	Karura Engineering	316,326.50
211	29/12/14	C6242228	Karura Engineering	26,819.20
212	8-Mar-17	B2571515	Kiango General Supplies	250,000.00
213	17/01/14	C4642016	Kajuju Contractor	1,739,898.85
214	10/3/2015	C6654115	Kivcon Eng & Const .Ltd	1,000,000.00
215	29/12/14	C6242242	Kivcon Eng & Const .Ltd	102,125.00
216	19/1/18	B2571528	Kivcon Eng & Const .Ltd	51,062.50
217	20-Mar-18	B2571544	Kivcon Eng & Const .Ltd	51,062.50
218	29-Jun-18	B2571615	Kivcon Eng & Const .Ltd	472,190.20
222	25/7/07	8566918	Kitek (7) Limited	32,921.8
223	26/3/09	A2212464	Kitek (7) Limited	393,297.2
224	9/6/2010	A2797757	Kitek (7) Limited	753,415.60
225	11/6/2006	6695722	Kitek (7) Limited	651,535.8
226	9-Jan-07	6696821	Kitek (7) Limited	

-Aug-12	A9927168	Landmark Holdings Ltd.	16,184,646.00
17-Dec-12	C1268173	Landmark Holdings Ltd.	14,820,096.00
26-Aug-11	B1951930	Landmark Holdings Ltd.	5,982,841.80
17-Dec-12	C1268178	Landmark Holdings Ltd. bal pv no	5,700,839.10
29-Nov-11	A8276821	Landmark Holdings Ltd.	4,606,498.00
26-Aug-11	B1951931	Landmark Holdings Ltd.	5,550,226.40
21-Dec-11	A8801803	Landmark Holdings Ltd.	14,592,401.00
5-Apr-06	4362479	Lekha Trading Co. Ltd.	95,541.00
20-May-09	A2212483	Lekha Trading Co. Ltd.	78,642.20
17-Jan-14	C4642034	Lekha Trading Co. Ltd.	85,324.55
29-Dec-14	C6242222	Lamin Works	269,875.00
16-May-17	C9985528	Mulji Derraj J. Brothers Ltd.	325,013.00
9-Dec-16	C9902473	Mulji Derraj J. Brothers Ltd.	325,013.00
30-Jun-16	C9902049	Mulji Derraj J. Brothers Ltd.	2,951,752.30
30-Jun-16	C9902028	Mulji Derraj J. Brothers Ltd.	2,331,242.70
24-Jul-13	C2839927	Mulji Derraj J. Brothers Ltd.	3,415,014.30
13-Dec-16	C9902475	Mulji Derraj J. Brothers Ltd.	881,729.00
17-Dec-12	C1268172	Mulji Derraj J. Brothers Ltd.	3,490,168.00
2-Oct-12	A9927036	Mulji Derraj J. Brothers Ltd.	3,088,685.00
17-Jan-14	C4642037	Mulji Derraj J. Brothers Ltd.	2,019,328.10
17-Jan-14	C4642005	Mulji Derraj J. Brothers Ltd.	2,817,193.10
25-Sep-14	C6242207	Mulji Derraj J. Brothers Ltd.	1,232,751.00
25-Sep-14	C6242205	Mulji Derraj J. Brothers Ltd.	1,928,121.00
30-Jun-16	C9902037	Mulji Derraj J. Brothers Ltd.	2,274,745.70
28-Mar-13	C1640528	Mulji Derraj J. Brothers Ltd.	2,440,793.00
28-Mar-13	C1640525	Mulji Derraj J. Brothers Ltd.	6,146,932.00
10-Mar-17	C9985506	Matanya Undugu Builders Const.	118,315.30
9-Dec-16	C9902462	Matanya Undugu Builders Const.	118,315.40
10-Jun-14	C2993795	Matanya Undugu Builders Const.	631,551.30
10-Jun-14	C2993793	Matanya Undugu Builders Const.	110,800.00
29-Dec-14	C6242231	Matanya Undugu Builders Const.	259,714.60
30-Jun-16	C9902020	Matanya Undugu Builders Const.	212,377.70
30-Jun-16	C9902067	Matanya Undugu Builders Const.	174,727.50
23-Aug-10	A2797777	Microwet Power Systems Ltd bal on pv no 005805 28-3-2012	1,157,260.50
30-Jun-16	C6654024	Microwet Power Systems Ltd	368,138.50
30-Jun-16	C9902003	Microwet Power Systems Ltd	366,800.15
20-May-09	A2212484	Meska General Contractors	701,845.90
24-Jun-11	B1950995	Muga Electrical Contractors	164,982.40
23-Aug-12	A9927157	Muga Electrical Contractors	306,386.00
9-Aug-16	C6654041	Modern Precast K. Ltd.	1,952,570.50
30-Jun-16	C9902029	Modern Precast K. Ltd.	1,557,245.60
12-Jun-09	A3387602	Micro-City Computers Ltd. Bal on pv	541,831.55
31-Dec-10	B0853253	Mantrac limited bal on pv no.000191 11-9-2012	1,122,663.75
28-Nov-12	C0649188	Millicons Ltd.	379,608.00
30-Jun-11	B1952418	Mijuto Investment & Renovations	100,000.00
9-Dec-16	C9902463	Masscon Enterprise	182,803.40
6-Jun-17	C9985537	Masscon Enterprise	182,803.40
30-Jun-16	C9902062	Mutahi Engineering Services	22,687.00
28-Jun-13	C2839912	Musau Building Construction	472,497.00
20-May-09	A2212489	Makam Technical Service MR Not attached	100,000.00
20-May-09	A2212486	Makam Technical Service MR Not attached	175,801.00
30-Jun-18	B2571620	Mavid Systems Supplies	132,169.80
30-Jun-18	B2571621	Mavid Systems Supplies	31,084.00
31-Dec-10	B0853254	N.K.Brothers	2,185,601.90

293	10-Dec-09	A4125647	N.K.Brothers	1,921,527.75
294	21-Dec-11	A8801805	N.K.Brothers	1,863,545.50
295	21-Dec-11	A8276845	N.K.Brothers	3,703,882.50
296	29-Sep-11	A8123586	N.K.Brothers	2,081,558.10
297	30-Jun-17	C9985545	N.K.Brothers	1,085,127.00
298	6-Feb-18	B2571536	N.K.Brothers	1,877,353.10
299	23-Aug-12	A9927188	Nginu Power Eng	398,700.00
300	29-Dec-14	C6242243	Nginu Power Eng	100,000.00
301	30-Jun-17	B2571512	Nginu Power Eng	96,809.20
302	17-Jan-17	C9902081	Nginu Power Eng	400,347.20
303	30-Jun-17	B2571507	Nginu Power Eng	39,594.70
304	12-Jun-09	A3387608	Njarie Agencies	168,506.20
305	9-Feb-09	A2204134	Njare Agencies	176,001.00
306	30-Jun-16	C9902048	Nile Electrical Services	89,753.25
307	29-May-17	C9985534	North Gate Investments Ltd.	187,927.80
308	10-Mar-15	C6654116	Norlands Engineering Ltd	24,080.00
310	30-Jun-16	C6654036	Njiwa Technologies	349,777.10
311	25-Aug-10	A2797791	Ongata Works Ltd bal on pv no004138 8-11-11	299,297.40
318	29-Mar-12	A9204623	Ongata Works	1,261,520.00
319	17-Jan-17	C9902080	Pong Agencies	311,391.10
320	30-Jun-17	B2571509	Plumbing Systems Ltd.	187,513.40
321	30-Jun-17	B2571510	Pong Agencies	50,549.80
322	30-Jun-17	B2571506	Pong Agencies	30,796.90
323	14-Dec-15	C6654010	Pong Agencies	55,584.00
324	27-Apr-17	C9985524	Peali Building Contractors Ltd.	57,284.20
325	30-Jun-16	C6654032	Peali Building Contractors Ltd.	242,400.55
326	4-Dec-15	C6654150	Philafe Engineering Ltd	352,078.80
327	28-Nov-12	C0649195	Pro Av East Africa Ltd.	323,277.00
328	23-Aug-12	A9927185	Powerware Systems Ltd.	354,227.00
329	29-Dec-14	C6242224	Pacificon Investments	246,319.00
330	30-Jun-11	B1952406	Queen Zekira Agency	190,002.70
331	16-Oct-08	A2204010	Rehebeam Agencies	90,968.50
332	16-Oct-08	A2204009	Rehebeam Agencies	30,042.65
333	9-Dec-09	A4125646	Rehebeam Agencies	229,546.50
334	31-Oct-11	A8276810	Rehebeam Agencies	46,386.55
335	23-Aug-10	A2797779	Rehebeam Agencies	190,783.50
336	9-Dec-16	C9902468	Rotalink Engineering Co. Ltd.	226,388.90
337	25-Sep-14	C2839945	Rotalink Engineering Co. Ltd.	399,042.20
338	10-Jun-14	C2993800	Rotalink Engineering Co. Ltd.	400,000.00
339	10-Mar-10	A4952540	Realtech Plumbers bal on pv no.005805 28-3-2012	279,246.10
340	24-Apr-17	C9985520	Realtech Plumbers	14,536.00
341	10-Dec-09	A4125648	Realtech Plumbers bal on pv no.005805 28-3-2012	229,647.45
344	17-Nov-08	A2204104	Rimco Communication Ltd.	2,000.00
345	6-Dec-17	B2571523	Rischach Construction Company	272,383.00
346	10-Nov-10	B0570922	Snowpeak Refrigerator Gen.	308,414.70
347	12-Jun-09	A3387605	Snowpeak Refrigerator Gen. bal on pv no.000191	383,900.00
348	29-Aug-11	B1952450	Snowpeak Refrigerator Gen.	61,927.85
349	29-Aug-11	A8123552	Snowpeak Refrigerator Gen.	395,803.90
350	29-Aug-11	A8123570	Snowpeak Refrigerator Gen. bal on pv no.004462 23/11/11	403,448.40
351	29-Nov-11	A8276824	Snowpeak Refrigerator Gen.	140,934.00
352	16-May-17	C9985531	Snowpeak Refrigerator Gen.	155,104.90
353	30-Jun-16	C9902018	Steadycon Ltd.	1,353,901.35
354	4-Dec-15	C6654148	Steadycon Ltd.	48,319.00
355	4-Dec-15	C6654147	Steadycon Ltd.	347,190.60

	30-Jun-16	C9902056	Steadycon Ltd.	710,838.20
	30-Jun-16	C6654031	Steadycon Ltd.	1,622,832.75
8	17-Jan-14	C4642032	Stepal Builders Co. Ltd.	388,692.40
9	22-Feb-12	A9204601	Stepal Builders Co. Ltd.	182,637.00
	10-Mar-15	C6654105	Stepal Builders Co. Ltd.	227,548.50
	4-Dec-15	C6654144	Stepal Builders Co. Ltd.	991,285.20
2	10-Mar-15	C6654108	Stepal Builders Co. Ltd.	88,794.00
	10-Mar-15	C6654107	Stepal Builders Co. Ltd.	32,508.50
	10-Mar-15	C6654106	Stepal Builders Co. Ltd.	70,849.50
5	23-Aug-12	A9927169	Spion Construction Co. Ltd.	2,112,075.00
	23-Aug-12	A9927166	Spion Construction Co. Ltd.	476,643.00
	17-Dec-12	C1268174	Spion Construction Co. Ltd.	643,220.00
	25-Jan-12	A8801820	Spion Construction Co. Ltd.	3,005,676.00
69	26-Aug-11	B1951946	Spion Construction Co. Ltd.	3,003,229.55
	11-May-11	B1950958	Spion Construction Co. Ltd.	2,236,091.10
	9-Aug-16	C6654042	Spion Construction Co. Ltd.	2,433,677.20
2	31-Dec-10	B0853262	Steelstone Ltd.	343,207.00
	2-Oct-12	A9927029	Steelstone Ltd.	42,616.00
	29-Aug-11	A8123554	Steelstone Ltd.	245,567.60
5	7-Sep-10	B0068769	Steelstone Ltd.	172,661.80
	17-Dec-12	C1268165	Soulco Kenya Ltd.	12,338.00
	22-Feb-12	A9204604	Soulco Kenya Ltd.	396,074.00
	29-Jun-12	A9926586	Soulco Kenya Ltd.	105,401.20
79	2-Oct-12	A9927043	Solakold Services Ltd.	123,029.00
	18-Nov-08	A2204111	Solakold Services Ltd.	63,048.00
	7-Sep-10	B0068754	Solakold Services Ltd.	4,794.00
82	30-Jun-16	C990204	Saamima Investments Ltd.	725,105.75
	29-May-13	C1640548	Samima Investments Ltd. Bal on pv no.01200	753,429.00
	2-Oct-12	A9927026	Stainless Steel Products Ltd.	532,440.00
5	21-Dec-11	A8276839	Stainless Steel Products Ltd. Bal on pv no.00906	67,396.45
5	15-Sep-10	B0068774	Sivad Construction Ltd. Bal on pv no.01302	1,356,369.60
	26-Sep-12	A9927198	Straccon Engineering Ltd. Bal on pv no.01293	28,966.00
	30-Jun-16	C9902017	Shaker Distributors	202,135.80
89	11-Apr-17	C9985512	Shaker Distributors	70,549.40
	1-Apr-17	C9985513	Shaker Distributors	70,549.40
	28-Jun-13	C2839906	Simalice Construction Co.	118,047.00
92	17-Jan-14	C4642024	Stramax General Contractors	37,423.20
	29-Dec-14	C6242221	Siluma Enterprise	356,248.30
	10-Jun-14	C2993792	Samco Contractors	232,642.20
5	30-Jun-16	C9902052	Seacom Construction	580,001.50
96	16-Oct-08	A2204027	Security Products	41,739.00
	30-Jun-16	C9902034	Span Engineers	1,233,944.65
	30-Jun-11	B1952409	Sunbet Contractors	220,259.10
99	29-Dec-14	C6242229	Sosmo General Contractors Ltd.	273,817.55
	17-Jan-17	C9902083	Terra Craft	2,459,361.70
	22-Apr-10	A4952547	Terra Craft	3,234,688.80
02	31-Dec-10	B0853261	Terra Craft	3,678,664.55
	23-Aug-12	A9927161	Terra Craft	941,087.00
	25-Dec-10	A4952536	Terra Craft Bal on PV No.06988	226,695.25
5	30-Mar-12	A9204626	Terra Craft	1,475,223.60
06	6-Sep-10	A2797797	Terra Craft	2,150,973.40
	22-Apr-10	A4952547	Terra Craft Bal on PV No.	306,041.90
	30-Jun-17	C9985548	Terra Craft.	1,165,872.30
09	22-May-17	C9985532	Terra Craft	2,902,476.20

410	16-Oct-17	B2571518	Terra Craft	2,177,844.05
411	17-Jan-14	C4642026	Terra Craft	1,511,806.50
412	28-Mar-18	B2571604	Terra Craft	800,427.40
413	29-Jun-18	B2571617	Terra Craft	40,937.50
414	26-Aug-11	B1952442	Trident Plumbers Ltd.	165,926.10
415	28-Nov-12	C1268155	Trident Plumbers Ltd.	1,007,150.00
416	29-Sep-11	A8123588	Trident Plumbers Ltd.	82,434.00
417	21-Dec-11	A8276847	Trident Plumbers Ltd.	1,016,285.50
418	29-Aug-11	B1952445	Trident Plumbers Ltd.	67,582.05
419	30-Jun-17	C9985546	Trident Plumbers Ltd.	299,873.10
420	25-Jan-12	A8801827	Trident Plumbers Ltd.	165,262.50
421	17-Jan-14	C4642021	Trident Plumbers Ltd.	130,764.00
422	28-Jun-13	C2839904	Trident Plumbers Ltd.	417,701.00
423	29-Dec-14	C6242239	Trident Plumbers Ltd.	91,392.30
424	29-Dec-14	C6242240	Trident Plumbers Ltd.	798,598.80
425	13-Dec-17	B2571524	Trident Plumbers Ltd.	265,309.20
426	2-Oct-12	A9927025	Trident Plumbers Ltd.	138,907.00
427	31-Dec-10	B0853265	Thunder Plumbing & Construction	264,134.90
428	7-Sep-10	B0068768	Thunder Plumbing & Construction	301,109.95
429	17-Jan-14	C4642019	Thunder Plumbing & Construction	125,970.15
430	11-May-11	B1950967	Thunder Plumbing & Construction	707,872.45
431	4-Dec-15	C6654143	Thunder Plumbing & Construction	122,331.90
432	30-Jun-05	C9902014	Thunder Plumbing & Construction	122,331.90
433	27-Jul-05	3184287	Thenge-ini General Contractors	30,873.10
434	27-Jul-05	3185675	Thenge-ini General Contractors	55,486.35
435	14-Jun-05	3184802	Thenge-ini General Contractors	41,832.05
436	17-Dec-12	C1268170	Thingu General Contractors Ltd.	185,159.00
437	28-Jun-13	C2839905	Thingu General Contractors Bal on PV No. 0903	10,462.75
438	28-Nov-17	C0649190	Temple Air	8,910.00
439	17-Jan-14	C4642013	Telecommunication Today	274,480.00
440	17-Dec-12	C1268179	Ultimate Engineering Ltd.	167,040.00
441	23-Aug-12	A9927175	Ultimate Engineering Ltd.	1,229,922.00
442	19-Sep-09	A4125603	Ultimate Engineering Ltd.	71,753.40
443	12-Jun-09	A3387612	Ultimate Engineering Ltd.	318,456.80
444	9-Dec-09	A4125641	Ultimate Engineering Ltd. Bal on pv no.00912	29,314.40
445	29-Nov-11	A8276829	Ultimate Engineering Ltd. bal on pv no.005137	1,751,294.80
446	7-Sep-10	B0068751	Ultimate Engineering Ltd.	166,133.30
447	30-Jun-11	B1952431	Ultimate Engineering Ltd.	49,990.60
448	25-Sep-14	C6242203	Ultimate Engineering Ltd.	175,000.00
449	29-Dec-14	C6242233	Ultimate Engineering Ltd.	1,452,152.10
450	14-Dec-15	C6654007	Ultimate Engineering Ltd.	64,182.60
451	14-Dec-15	C6654011	Ultimate Engineering Ltd.	524,923.20
452	30-Jun-17	B2571514	Unispan Ltd.	1,078,020.80
453	24-Apr-17	C9985519	Unispan Ltd.	517,846.80
454	28-Jun-13	C2839911	Unispan Ltd.	1,110,000.00
455	23-Dec-16	C9902077	Unispan Ltd.	337,153.10
456	30-Jun-16	C9902063	Unispan Ltd.	2,506,028.50
457	23-Aug-12	A9927178	Vaghjiyani Enterprise Ltd.	5,687,797.00
458	23-Aug-12	A9927177	Vaghjiyani Enterprise Ltd.	6,865,634.00
459	2-Oct-12	C0649151	Vaghjiyani Enterprise Ltd.	4,424,328.00
460	27-Nov-12	C0649183	Vaghjiyani Enterprise Ltd.	3,689,256.00
461	30-Dec-11	A8801809	Vaghjiyani Enterprise Ltd.	148,601.60
462	30-Dec-11	A8801813	Vaghjiyani Enterprise Ltd.	4,290,824.70
463	26-Aug-11	B1951950	Vaghjiyani Enterprise Ltd.	1,292,103.00

4	1-May-11	B1950975	Vaghjiyani Enterprise Ltd.	5,369,326.30
	30-Jun-17	B2571505	Vaghjiyani Enterprise Ltd.	487,002.80
16	21-Dec-11	A8801802	Vaghjiyani Enterprise Ltd.	5,575,830.00
4	14-Dec-15	C6654008	Vaghjiyani Enterprise Ltd.	3,409,542.50
1	17-Jan-17	C9902082	Vaghjiyani Enterprise Ltd.	4,924,139.00
9	14-Dec-15	C6654005	Vaghjiyani Enterprise Ltd.	268,010.45
4	23-Aug-12	A9927187	Vaghjiyani Enterprise Ltd.	4,034,535.00
4	18-Jan-13	C1268186	Vaghjiyani Enterprise Ltd.	4,704,501.70
	8-May-17	C9985526	Vaghjiyani Enterprise Ltd.	482,062.40
3	8-May-17	C9985525	Vaghjiyani Enterprise Ltd.	2,433,477.00
1	30-Jun-17	B2571503	Vaghjiyani Enterprise Ltd.	601,844.60
	30-Jun-16	C9902023	Vaghjiyani Enterprise Ltd.	4,097,802.20
6	30-Jun-16	C9902022	Vaghjiyani Enterprise Ltd.	6,027,709.25
	4-Dec-15	C6654002	Vaghjiyani Enterprise Ltd.	12,261,334.70
	29-Jun-12	A9926589	Vaghjiyani Enterprise Ltd. Bal on pv no.000340 16-10-2015	1,617,259.30
9	18-Feb-13	C1640517	Vaghjiyani Enterprise Ltd.	4,855,115.00
190	28-Mar-13	C1640526	Vaghjiyani Enterprise Ltd.	1,435,166.30
	28-Jun-13	C2839910	Vaghjiyani Enterprise Ltd.	2,105,389.00
	17-Jan-14	C4642007	Vaghjiyani Enterprise Ltd.	924,195.20
83	10-Nov-10	B0570923	Volcanic Plumbing Works	1,191,864.00
	23-Aug-12	A9927173	Volcanic Plumbing Works	1,301,754.00
	17-Sep-10	B0068780	Volcanic Plumbing Works	66,840.00
6	7-Sep-10	B0068771	Volcanic Plumbing Works Bal on PV No.005806	429,314.00
7	29-Nov-11	A8276837	Volcanic Plumbing Works	1,574,929.50
	10-Jan-11	B0853275	Volcanic Plumbing Works	75,713.20
5	10-Jan-11	B0853276	Volcanic Plumbing Works	1,258,082.80
90	17-Jan-14	C4642031	Volcanic Plumbing Works	524,408.75
	17-Jan-14	C4642035	Volcanic Plumbing Works	524,408.75
	14-Dec-15	C6654012	Volcanic Plumbing Works	1,737,030.00
93	23-Aug-12	A9927184	V Line Services Ltd	756,551.00
	28-Nov-12	C1268154	V Line Services Ltd	1,383,077.00
	30-Dec-11	A8801810	V Line Services Ltd	213,590.70
96	14-Dec-15	C6654006	V Line Services Ltd	696,805.15
	2-Oct-12	A9927027	Vee Vee Enterprise	129,268.00
	29-Dec-14	C6242236	Vinbel International Ltd	857,842.60
	29-Dec-14	C6242234	Vinbel International Ltd	569,994.30
0	14-Dec-15	C6654013	Vinbel International Ltd	346,619.15
	16-Oct-08	A2204023	Victory Construction	1,477,039.25
	9-Aug-16	C6654043	Vanshi Enterprises	350,000.00
03	12-Jun-12	A9204648	Value Build Const. Ltd.	53,903.00
	10-Mar-15	C6654109	Wilkori Build & Civil Eng.	565,348.10
	30-Jun-16	C9902069	Wilkori Build & Civil Eng.	434,651.90
96	30-Jun-11	B1952402	Wil Developers & Construction Ltd. Bal on pv no.01453	23,253.40
17	28-Mar-13	C1640531	Wil Developers & Construction Ltd.	27,023.00
	30-Jun-11	B1952408	Washington Building Contractors	170,788.60
	19-Jan-18	B2571529	Westrock Ltd.	81,875.00
0	20-Mar-18	B2571548	Westrock Ltd.	40,937.50
	17-Jan-14	C4642038	Yamu Engineering Services Ltd.	175,825.00
	10-Mar-17	C9985504	Yamu Engineering Services Ltd.	207,057.50
3	9-Dec-16	C9902465	Yamu Engineering Services Ltd.	207,057.40
	27-Sep-12	A9927022	Yellow House Ltd.	605,543.00
	3/3/2008	9385198	Burrel International Ltd	187,222.25
	2-May-08	9385879	Burrel International Ltd	289,831.40
1	18/9/07	8952300	Dimken (K)Ltd	39,288.60

532	12/9/2007	8952265	Dimken (K)Ltd	67,122.00
533	26/7/07	8566937	Dimken (K)Ltd	246,681.90
534	3/12/2007	9384202	Dimken (K)Ltd	302,040.00
535	7/3/2008	9385518	Magic Gen.Contractors	21,902.00
536	13/3/06	4362250	Frankim Construction Ltd	44,364.80
537	6/11/2006	6695728	Magic Gen.Contractors	331,017.05
538	14/8/06	6689374	PAC-MOR PW	232,919.20
539	8/1/2007	6696808	PAC-MOR PW	72,660.10
540	3/3/2008	9385502	Magic Gen.Contractors	175,211.00
541	12/11/2007	9377960	Magic Gen.Contractors	521,305.65
542	27/10/06	6695709	Mason Electronic Ltd.	42,622.95
543	27/10/06	6695705	Zakhem Construction	555,112.95
544	11/8/2006	6689358	Aqua Plumbing Co. Ltd,	120,600.00
546	11/8/2006	6689357	Aqua Plumbing Co. Ltd,	81,056.00
547	14/8/06	6689373	Mason Electronic Ltd.	26,785.00
548	12/11/2007	9377095	Pong Agencies Ltd	69,628.50
549	28/9/07	8953276	Aqua Boil Contractors	52,443.15
550	1/10/2007	8953291	Amiran Communications	271,047.60
551	2/10/2007	9377055	Goelea Enterprises	26,302.60
552	2/10/2007	9377063	Amref	20,000.00
553	6/9/2007	8951242	Baraka Electrical & H/Ware	69,465.00
554	6/9/2007	8951241	Josswa Plumbers	69,305.00
555	6/9/2007	8951234	Amref	20,000.00
556	25/7/07	8566935	Jandi Electrical Enterprise	31,099.00
557	5/12/2007	9384222	Pegrume Ltd	19,690.25
558	12/11/2007	9377099	Pegrume Ltd	42,471.50
559	6/11/2006	6695726	Pegrume Ltd	36,601.45
561	19/6/02	168194	Aqua Plumbing Co. Ltd,	20,000.00
562	15/8/06	6689380	Security Products	19,284.00
563	10/5/2006	4362500	Marson Electronics Ltd.	52,531.00
564	9/3/2007	6696884	Magic Gen.Contractors	710,325.20
565	24/10/05	3185739	Security Products	456,796.20
566	21/12/07	6696887	Security Products	96,846.50
567	15/8/06	6689376	Marson Electronics Ltd.	20,614.10
568	6/6/2006	4375463	Security Products	220,216.40
569	26/7/05	3184846	Jackdam Building	45,937.75
570	27/7/05	3185656	Reman Network Servises	30,225.00
571	27/7/05	3185676	Voice & Data Networks Ltd.	52,924.50
572	24/01/08	9385153	Burrel International Ltd	139,477.95
573	24/10/05	3185738	Nyawara Investment Agencies	16,020.40
574	24/10/05	3185736	Masosa Construction	223,020.45
575	16/11/05	4359331	Mukasi Builders & Gen. Supplies	282,230.10
576	16/11/2005	4359341	Dimken (K)Ltd	387,750.90
577	23/2/06	4362226	Two D & M Contractors	536,918.50
578	13-Feb-06	4360634	Two D & M Contractors	536,918.50
579	13-Feb-06	4360633	Two D & M Contractors	536,918.50
580	28-Jul-05	3185683	Victory Construction	186,013.00
581	29-Aug-11	A8123560	Birdi Construction ltd.	381,753.60
582	4-Oct-07	9163496	Birdi Construction ltd.	503,726.60
583	16-Dec-17	C9902088	Mukasi Builders & Gen. Supplies	103,395.60
584	29-Sep-11	A8123588	Burrel International Ltd	8,770,065.20
585	21-Dec-11	A8276847	Burrel International Ltd	8,323,826.15
587	30-Mar-08	4952544	Build more Construction Co.Ltd	465,865.05
590	25-Jul-07	8566919	Dimken (K)Ltd	2,545,814.00

91	21-Sep-07	8953452	Dimken (K)Ltd	1,709,524.00
				609,305.00
				701,845.90
594	1-Aug-07	6696808	Sunbet Contractors	250,516.30
595	20-Mar-10	4952544	Raflo Services	391,918.80
596	20-Jun-12	9926596	Plumbing Systems Ltd.	200,791.00
597	20-May-09	2212484	Plumbing Systems Ltd.	33,216.00
598	30-Jun-11	19522427	Plumbing Systems Ltd.	292,538.20
599	21-Dec-11	8276845	Associated Constructions Co(K) Ltd	45,566.85
600	27-Oct-10	0570916	StarklernCommercial	95,604.00
602	24-Jul-13	2839923	Shalta holding Ltd.	604,790.00
603	25-Sep-14	6242206	Shalta holding Ltd.	350,000.00
604	"	6242204	Shalta holding Ltd.	84,854.00
605	25-Nov-09	4125635	Ray Engineering	1,500,000.00
606	31-Oct-05	2204038	Birdi Civil Engineering	340,500.00
607	29-Aug-11	8123560	Birdi Civil Engineering	381,753.60
608	7-Jan-15	6242249	Mukasi Builders & Gen. Supplies	64,306.50
609	16-Sep-10	0068778	Glama Agencies	62,760.00
610	29-Jun-12	9926598	Kitek (7) Limited	697,699.50
611	30-Jun-11	1952416	Kitek (7) Limited	682,634.80
612	29-Jun-12	9927017	SiemensLtd.	327,742.30
613	"	9927018	Clean Air Systems	73,639.70
614	16-Mar-10	4952544	Reman Network Servises	7,539.80
616	"	B2571623	Associated Constructions Co(K) Ltd	659,938.00
617	13-Nov-18	B2571624	Top Choice Serveillanvce Ltd.	621,423.60
618	"	B2571625	Landmark Holdings Ltd.	1,951,982.80
619	"	B2571626	Glama Electrical & Mechanical Co. Ltd.	118,709.80
620	"	B2571627	Mulji Derraj J. Brothers Ltd.	2,858,884.30
621	"	B2571628	Terra Craft Ltd.	3,637,179.30
622	"	B2571629	Gibmec Limited	487,064.70
624	"	B2571631	Cosmos Trading Co.Ltd.	270,143.70
625	"	B2571632	Tropical Technologies	391,055.40
626	19-Nov-18	B2571633	High point Agencies	3,087,364.00
	18-Feb-19	B2571634	N.K. Brothers Ltd.	1,438,007.00
		B2571635	Westrock Ltd.	151,105.40
	"	B2571636	Westrock Ltd.	201,086.80
	"	B2571637	Associated Construction Co(K) Ltd.	1,198,197.50
	18-Feb-19	B2571639	Volcanic Plumbing Works Ltd.	222,090.00
	"	B2571640	Top Choice	641,948.00
		B2571642	Kivcon Engineering and Construction Ltd.	138,190.90
	"	B2571643	Landmark Holdings Ltd.	1,731,012.70
	18-Feb-19	B2571645	Modern Precast Ltd.	480,000.00
	25-Feb-19	B2571646	Lamin Works	110,000.00
	25-Feb-19	B2571647	Vaghjiyani Ltd.	370,674.00
	"	B2571648	Blue Valley Enterprises	100,006.90
	"	B2571649	Bomco Building contractors	871,366.55
	"	B2571650	Trident Plumbers Ltd.	357,300.80
	"	B2571651	Bowmans Enterprises	235,000.00
	27-Feb-19	B2571653	Burrel International Ltd.	135,192.50
	27-Feb-19	B2571654	Volcanic Plumbing Works Ltd.	127,216.50
	27-Feb-19	B2571655	Aqua Boil Contractors	76,960.10
	1-Mar-19	B2571656	Marvid Sytems and Supplies	411,483.30
	1-Mar-19	B2571657	Evatika Construction Ltd	90,000.00
	5-Mar-19	B2571658	Costex Construction	212,500.00

	5-Mar-19	B2571659	Costex Construction	425,000.00
	18-Mar-19	B2571660	Evatika Construction Ltd	45,000.00
	18-Mar-19	B2571662	Bowmans Enterprises	57,006.00
	18-Mar-19	B2571663	Bowmans Enterprises	55,809.80
	18-Mar-19	B2571665	Lamin Works	55,000.00
	18-Mar-19	B2571666	Schindler Limited	1,307,830.65
	29-Mar-19	B2571667	Mulji Devraj and Brothers Ltd.	2,308,516.70
	29-Mar-19	B2571668	N.K. Brothers Ltd.	639,582.00
	29-Mar-19	B2571669	Trident Plumbers Ltd	23,184.00
	29-Mar-19	B2571670	Ongata Works Ltd	1,236,548.70
	29-Mar-19	B2571671	Nelliwa Builders Ltd	34,868.55
	"	B2571672	Clean Air Systems	73,656.05
	"	B2571673	Com 21 Ltd	5,556.85
	"	B2571674	Electrowatts Ltd	7,350.75
	"	B2571675	Ongata Works Ltd	7,240,687.70
	"	B2571676	Nelliwa Builders Ltd	228,829.55
	"	B2571677	Clean Air Systems Ltd	483,392.60
	"	B2571678	Com 21 Ltd	36,431.45
	12-Apr-19	B2571681	Marcaïn General Agencies	5,000.00
	12-Apr-19	B2571682	Marcaïn General Agencies	2,500.00
	12-Apr-19	B2571683	Flooring and Interiors Ltd	2,307,448.85
	17-Apr-19	B2571684	Solakold Services	489.95
	17-Apr-19	B2571685	Tripple Nine Associates Ltd	84,339.65
	25-Apr-19	B2571686	Gichocho Building Cont Co. Ltd	470,000.00
	25-Apr-19	B2571687	Glama Electrical ad Mechanical Co. Ltd	517,870.85
	25-Apr-19	B2571688	China Jiangxi International Kenya Ltd.	5,379,920.80
	29-Apr-19	B2571689	Solakold Services Ltd	3,196.20
	13-May-19	B2571690	Apallan Manne and General /Benris Investment	4,228,696.30
	13-May-19	B2571693	M/S Leeds Engineering Company	386,735.30
	13-May-19	B2571694	M/S Landmark Holdings Ltd.	577,004.50
	13-May-19	B2571695	Volcanic Plumbing Works Ltd	217,355.60
	13-May-19	B2571696	Glama Electrical and Mechanical Co. Ltd	292,825.25
	13-May-19	B2571697	M/S Tripple Nine Associates Ltd.	555,501.20
	13-May-19	B2571698	Samima Investment Limited	96,893.35
	13-May-19	B2571699	Evatika Construction Ltd.	43,075.20
	13-May-19	B2571700	Italbuild Ltd	68,362.65
	13-May-19	C9985601	Flooring and Interiors Ltd	68,362.65
	15-May-19	C9985603	Costex Construction	208,792.50
	15-May-19	C9985604	Westrock Ltd	137,800.00
	15-May-19	C9985605	Rishach Construction Company Ltd	225,000.00
	15-May-19	C9985606	Fabric Construction Ltd	302,593.20
	15-May-19	C9985607	Jiku Builders Ltd	318,570.85
	23-May-19	C9985608	Samma Investment Ltd	190,000.00
	23-May-19	C9985609	Samma Investment Ltd	120,590.75
	27-May-19	C9985610	Aven Premier International Ltd.	302,754.55
	27-May-19	C9985611	Rehebeam Agencies Ltd	280,000.00
	27-May-19	C9985612	Ongata Works Ltd	948,402.75
	27-May-19	C9985613	Ongata Works Ltd	1,941,389.95
	27-May-19	C9985614	Volcanic Plumbing Works	30,743.85
	27-May-19	C9985615	Central Electricals International	27,866.15
	29-May-19	C9985616	Associated Constructions Co(K) Ltd	765,062.00
	31-May-19	C9985617	Leeds Engineering Company Ltd.	563,670.10
	12-Jun-19	C9985618	Electrowatts Ltd	48,205.40
	13-Jun-19	C9985619	Thunder Plumbing Ltd	175,974.40

13-Jun-19	C9985620	Trident Plumbers Ltd	146,940.00
18-Jun-19	C9985621	Leeds Engineering Company Ltd.	143,227.30
18-Jun-19	C9985622	Aven Premier International Ltd.	197,245.40
20-Jun-19	C9985623	Ongata Works Ltd	1,021,656.50
26-Jun-19	C9985624	Marvid Systems and Supplies	91,368.00
30-Jun-19	C9985625	Westrock Ltd	240,000.00
30-Jun-19	C9985626	Dukana Investment Co. Ltd	1,381,142.50
30-Jun-19	C9985627	Terra Craft Ltd	550,000.00
30-Jun-19	C9985628	Central Electricals International Ltd	14,664.55
30-Jun-19	C9985629	Volcanic Plumbing Works	16,178.95
30-Jun-19	C9985630	Modern Precast Ltd	2,942,060.00
30-Jun-19	C9985631	Landmark Holdings Ltd	2,599,416.50
30-Jun-19	C9985632	Mulji Devraj and Brothers Ltd	1,962,547.20
30-Jun-19	C9985633	Richardson Company Ltd	510,000.00
30-Jun-19	C9985634	Subira Construction Ltd	285,786.00
30-Jun-19	C9985635	Subira Construction Ltd	414,214.00
30-Jun-19	C9985636	Gichocho Building Cont. Co. Ltd	400,000.00
30-Jun-19	C9985637	DWG International Construction Ltd	2,450,000.00
30-Jun-19	C9985638	Ongata Works Ltd	2,700,226.25
30-Jun-19	C9985639	Nelliwa Builders Ltd	85,336.00
30-Jun-19	C9985640	Solakold Services Ltd	1,191.90
30-Jun-19	C9985641	Clean Air Systems Ltd	180,268.75
30-Jun-19	C9985642	Com 21 Ltd	13,586.15
30-Jun-19	C9985643	Electro watts Ltd	17,976.95
30-Jun-19	C9985644	Triple Nine Associates Ltd	206,413.85
30-Jun-19	C9985645	Ultimate Engineering Ltd	1,284,823.70
30-Jun-19	C9985646	Benris Investment Ltd and Appalan Mainne	1,608,411.70
30-Jun-19	C9985647	Appalan Manne and Benris Invetsment	762,892.00
30-Jun-19	C9985648	Appalan Manne and General Contractors Ltd	2,157,266.20
30-Jun-19	C9985649	Appalan Manne and General Contractors Ltd	2,121,427.60
		<b>Total</b>	<b>685,319,881.90</b>
		<b>OTHER DEPOSITS</b>	
17-Aug-12	9927154/5/6	National Construction Authority	668,000.00
30-Jun-19		State Dept of Interior	37,250,000.00
		<b>Total</b>	<b>37,918,000.00</b>
		<b>Grand Total</b>	<b>723,237,881.90</b>

**ANNEX 5 – 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	Ministry of Works Sports Club	Sports activities	Linet Afande	10,949,500	Yes
2	National Construction Authority	Registration of Contractors	-	847,475,000	Yes

**ANNEX 6- 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
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



### Trial Balance

Entity: 1095-State Department for Public Works

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1410500 Other Property Income collected as AIA	0.00	4,405,388.65	0.00	0.00
<b>1410000 Property Income</b>	<b>0.00</b>	<b>4,405,388.65</b>	<b>0.00</b>	<b>0.00</b>
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
<b>1420000 Sales of Goods and Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110100 Basic Salaries - Permanent Employees	287,081,707.55	0.00	278,134,812.40	0.00
2110200 Basic Wages - Temporary Employees	7,637,998.00	0.00	10,932,043.00	0.00
2110300 Personal Allowances paid as part of Salary	183,390,054.50	0.00	212,033,764.75	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>478,109,760.05</b>	<b>0.00</b>	<b>501,100,620.15</b>	<b>0.00</b>
2210100 Utilities, Supplies and Services	6,382,115.25	0.00	6,010,771.70	0.00
2210200 Communication, Supplies and Services	4,629,208.90	0.00	2,934,217.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	23,510,740.00	0.00	26,809,342.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	3,495,688.20	0.00	16,541,077.80	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,585,308.25	0.00	141,300.00	0.00
2210600 Rentals of Produced Assets	94,064,006.10	0.00	112,086,242.05	0.00
2210700 Training Expenses	3,823,728.00	0.00	2,453,811.40	0.00
2210800 Hospitality Supplies and Services	9,610,769.00	0.00	2,875,167.00	0.00
2211000 Specialised Materials and Supplies	20,610,279.10	0.00	5,159,791.00	0.00
2211100 Office and General Supplies and Services	7,087,575.00	0.00	2,627,699.00	0.00
2211200 Fuel Oil and Lubricants	10,875,367.95	0.00	6,083,545.00	0.00
2211300 Other Operating Expenses	56,049,615.60	0.00	32,439,900.30	0.00
<b>2210000 Goods and Services</b>	<b>241,724,401.35</b>	<b>0.00</b>	<b>216,162,864.25</b>	<b>0.00</b>
2220100 Routine Maintenance - Vehicles	3,033,724.20	0.00	1,655,279.00	0.00
2220200 Routine Maintenance - Other Assets	5,576,361.20	0.00	2,550,250.00	0.00
<b>2220000 Routine Maintenance</b>	<b>8,610,085.40</b>	<b>0.00</b>	<b>4,205,529.00</b>	<b>0.00</b>
2630100 Current Grants to Government Agencies and other Levels of Government	868,424,500.00	0.00	15,000,000.00	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>868,424,500.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
2710100 Government Pension and Retirement Benefits	4,372,928.75	0.00	3,977,199.40	0.00
<b>2710000 Social Security Benefits</b>	<b>4,372,928.75</b>	<b>0.00</b>	<b>3,977,199.40</b>	<b>0.00</b>
3110200 Construction of Building	608,255,554.75	0.00	412,986,223.10	0.00
3110300 Refurbishment of Buildings	33,127,334.60	0.00	0.00	0.00
3110500 Construction and Civil Works	199,014,520.45	0.00	47,921,433.50	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	266,050.00	0.00	30,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	247,825.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	215,860.00	0.00	303,559.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	23,840,835.00	0.00	12,043,660.00	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>864,967,979.80</b>	<b>0.00</b>	<b>473,284,875.60</b>	<b>0.00</b>
3540400 Receipts from the Sale of Non-Produced Assets Collected as AIA	0.00	21,000.00	0.00	0.00
<b>3540000 Disposal and Sale of Non-Produced Assets</b>	<b>0.00</b>	<b>21,000.00</b>	<b>0.00</b>	<b>0.00</b>
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	0.00	0.00
<b>6510000 Special Accounts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6530100 Recurrent Bank Accounts	1,508,035.00	0.00	1,821,466.95	0.00
<b>6530000 Recurrent Bank Accounts</b>	<b>1,508,035.00</b>	<b>0.00</b>	<b>1,821,466.95</b>	<b>0.00</b>
6540100 Development Bank Accounts	181,682.00	0.00	368,986.00	0.00
<b>6540000 Development Bank Accounts</b>	<b>181,682.00</b>	<b>0.00</b>	<b>368,986.00</b>	<b>0.00</b>
6550100 Deposit Bank Accounts	723,237,882.20	0.00	629,570,230.00	0.00
<b>6550000 Deposit Bank Account</b>	<b>723,237,882.20</b>	<b>0.00</b>	<b>629,570,230.00</b>	<b>0.00</b>
6580100 Cash in Hand	853,398.00	0.00	40,314.00	0.00
<b>6580000 Cash in Hand</b>	<b>853,398.00</b>	<b>0.00</b>	<b>40,314.00</b>	<b>0.00</b>
6710100 Debtors & Advances - Employees	0.00	0.00	49,180.00	0.00
<b>6710000 Domestic Debtors &amp; Advances</b>	<b>0.00</b>	<b>0.00</b>	<b>49,180.00</b>	<b>0.00</b>
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
<b>6740000 Other Debtors &amp; Pre-payments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6760100 Imprests	1,635,500.00	0.00	91,500.00	0.00
<b>6760000 Government Imprests</b>	<b>1,635,500.00</b>	<b>0.00</b>	<b>91,500.00</b>	<b>0.00</b>
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
<b>6770000 Agency Accounts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
<b>6790000 Other Current Assets (System A/cs)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7310100 General Deposits Items	0.00	723,237,882.00	355,519.95	629,570,230.00
<b>7310000 Deposits</b>	<b>0.00</b>	<b>723,237,882.00</b>	<b>355,519.95</b>	<b>629,570,230.00</b>
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	160.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
<b>7320000 Other Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>160.00</b>	<b>0.00</b>
7380100	0.00	0.00	0.00	0.00
<b>7380000 Withholding Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
<b>7390000 System Required Liabilities A/cs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	50,128,646.00	5,440,638,215.00	48,183,401.00	2,975,458,215.00
<b>9910000 Provisions</b>	<b>50,128,646.00</b>	<b>5,440,638,215.00</b>	<b>48,183,401.00</b>	<b>2,975,458,215.00</b>
9999900	2,924,547,687.10	0.00	1,710,816,598.70	0.00
<b>9990000 Opening Balance Reserves</b>	<b>2,924,547,687.10</b>	<b>0.00</b>	<b>1,710,816,598.70</b>	<b>0.00</b>
<b>Total</b>	<b>2,562,234,391.55</b>	<b>2,562,234,391.55</b>	<b>6,118,173,839.65</b>	<b>6,118,173,839.65</b>

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

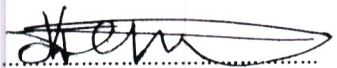
# **BANK RECONCILIATION STATEMENT**

**DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE,2019**

	KShs.	KShs.	KShs.
			1,787,477.60
<i>Less:</i> Balance as per bank certificate			
1 Payments in cash book not yet recorded in bank statement	285,854,339.65		
2 Receipts in bank statement not yet recorded in cash book	-	285,854,339.65	
<i>Add:</i> 3 Payments in bank statement not yet recorded in cash book	48,205.40		
4 Receipts in cash book not yet recorded in bank statement	284,200,338.80	284,248,544.20	
Balance as per the cash book			<b>181,682.15</b>

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

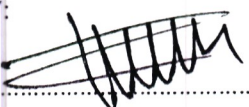
PREPARED BY:

  
.....  
Signature

Chief Accountant  
Designation

5/07/2019  
.....  
Date

APPROVED BY:

  
.....  
Signature

Principal Accounts Controller  
Designation

5/07/2019  
.....  
Date

**STATE DEPARTMENT OF PUBLIC WORKS.  
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT**

<b>DATE</b>	<b>REF</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
6/30/2019		Supplier Payments	357.55
6/30/2019		Supplier Payments	616.50
6/30/2019		Supplier Payments	1,191.90
6/30/2019		Supplier Payments	4,075.85
6/30/2019		Supplier Payments	4,399.35
6/30/2019		Supplier Payments	4,853.70
6/30/2019		Supplier Payments	5,393.10
6/30/2019		Supplier Payments	6,450.00
6/30/2019		Supplier Payments	7,027.30
6/30/2019		Supplier Payments	7,585.10
6/30/2019		Supplier Payments	8,368.40
6/30/2019		Supplier Payments	9,298.40
6/30/2019		Supplier Payments	9,753.05
6/30/2019		Supplier Payments	10,137.95
6/30/2019		Supplier Payments	12,413.80
6/30/2019		Supplier Payments	13,586.15
6/30/2019		Supplier Payments	14,664.55
6/30/2019		Supplier Payments	16,178.95
6/30/2019		Supplier Payments	17,976.95
6/30/2019		Supplier Payments	19,293.10
6/30/2019		Supplier Payments	19,600.00
6/30/2019		Supplier Payments	20,689.65
6/30/2019		Supplier Payments	25,600.80
6/30/2019		Supplier Payments	29,375.00
6/30/2019		Supplier Payments	30,680.15
6/30/2019		Supplier Payments	33,580.00
6/30/2019		Supplier Payments	35,560.35
6/30/2019		Supplier Payments	36,005.00
6/30/2019		Supplier Payments	36,724.15
6/30/2019		Supplier Payments	36,724.15
6/30/2019		Supplier Payments	37,655.15
6/30/2019		SPDW	40,000.00
6/30/2019		SPDW	40,000.00
6/30/2019		SPDW	40,000.00
6/30/2019		SPDW	40,000.00
6/30/2019		SPDW	40,000.00
6/30/2019		Supplier Payments	41,379.30
6/30/2019		Supplier Payments	41,640.00
6/30/2019		Supplier Payments	42,343.85
6/30/2019		Supplier Payments	43,803.95
6/30/2019		Supplier Payments	44,139.30
6/30/2019		Supplier Payments	54,080.65
6/30/2019		Supplier Payments	54,080.65
6/30/2019		Supplier Payments	54,090.00

6/30/2019	Supplier Payments	60,000.00
6/30/2019	Supplier Payments	61,924.15
6/30/2019	Supplier Payments	62,068.95
6/30/2019	Supplier Payments	67,905.00
6/30/2019	Supplier Payments	72,000.00
6/30/2019	Supplier Payments	78,850.40
6/30/2019	Supplier Payments	80,000.00
6/30/2019	Supplier Payments	80,000.00
6/30/2019	Supplier Payments	81,569.40
6/30/2019	Supplier Payments	84,870.00
6/30/2019	Supplier Payments	85,336.00
6/30/2019	Supplier Payments	85,735.80
6/30/2019	Supplier Payments	85,735.80
6/30/2019	Supplier Payments	93,103.45
6/30/2019	Supplier Payments	93,103.45
6/30/2019	Supplier Payments	93,242.45
6/30/2019	Supplier Payments	96,982.75
6/30/2019	Supplier Payments	103,448.30
6/30/2019	Supplier Payments	103,551.70
6/30/2019	Supplier Payments	106,765.80
6/30/2019	Supplier Payments	108,170.00
6/30/2019	Supplier Payments	108,620.70
6/30/2019	Supplier Payments	111,172.20
6/30/2019	Supplier Payments	112,750.00
6/30/2019	Supplier Payments	118,250.00
6/30/2019	Supplier Payments	119,996.60
6/30/2019	Supplier Payments	120,000.00
6/30/2019	Supplier Payments	121,551.70
6/30/2019	Supplier Payments	124,137.95
6/30/2019	Supplier Payments	124,264.20
6/30/2019	Supplier Payments	126,982.75
6/30/2019	Supplier Payments	132,388.45
6/30/2019	Supplier Payments	132,409.65
6/30/2019	Supplier Payments	147,101.05
6/30/2019	Supplier Payments	147,820.35
6/30/2019	Supplier Payments	153,000.00
6/30/2019	Supplier Payments	165,000.00
6/30/2019	Supplier Payments	179,080.00
6/30/2019	Supplier Payments	180,268.75
6/30/2019	Supplier Payments	185,862.05
6/30/2019	Supplier Payments	197,565.25
6/30/2019	Supplier Payments	204,377.85
6/30/2019	Supplier Payments	206,413.85
6/30/2019	Supplier Payments	206,413.85
6/30/2019	Supplier Payments	206,896.55
6/30/2019	Supplier Payments	214,248.60
6/30/2019	Supplier Payments	227,586.20

6/30/2019	Supplier Payments	228,867.60
6/30/2019	Supplier Payments	240,000.00
6/30/2019	Supplier Payments	263,793.10
6/30/2019	Supplier Payments	271,470.00
6/30/2019	Supplier Payments	284,482.75
6/30/2019	Supplier Payments	285,786.00
6/30/2019	Supplier Payments	353,706.90
6/30/2019	Supplier Payments	379,310.35
6/30/2019	Supplier Payments	389,364.55
6/30/2019	Supplier Payments	394,599.30
6/30/2019	Supplier Payments	400,000.00
6/30/2019	Supplier Payments	402,790.90
6/30/2019	Supplier Payments	414,214.00
6/30/2019	Supplier Payments	414,342.75
6/30/2019	Supplier Payments	482,523.50
6/30/2019	Supplier Payments	510,000.00
6/30/2019	Supplier Payments	550,000.00
6/30/2019	Supplier Payments	562,469.85
6/30/2019	Supplier Payments	588,764.15
6/30/2019	Supplier Payments	636,428.30
6/30/2019	Supplier Payments	647,179.85
6/30/2019	Supplier Payments	651,939.65
6/30/2019	Supplier Payments	673,275.85
6/30/2019	Supplier Payments	690,344.85
6/30/2019	Supplier Payments	698,283.90
6/30/2019	Supplier Payments	700,000.00
6/30/2019	Supplier Payments	714,384.05
6/30/2019	Supplier Payments	735,000.00
6/30/2019	Supplier Payments	758,620.70
6/30/2019	Supplier Payments	760,728.70
6/30/2019	Supplier Payments	762,892.00
6/30/2019	Supplier Payments	779,824.95
6/30/2019	Supplier Payments	810,067.90
6/30/2019	Supplier Payments	820,000.00
6/30/2019	Supplier Payments	828,600.00
6/30/2019	Supplier Payments	828,600.00
6/30/2019	Supplier Payments	828,600.00
6/30/2019	Supplier Payments	828,600.00
6/30/2019	Supplier Payments	828,600.00
6/30/2019	Supplier Payments	831,937.10
6/30/2019	Supplier Payments	882,618.00
6/30/2019	Supplier Payments	991,650.00
6/30/2019	Supplier Payments	1,015,110.60
6/30/2019	Supplier Payments	1,097,290.15
6/30/2019	Supplier Payments	1,115,827.35
6/30/2019	Supplier Payments	1,137,931.05
6/30/2019	Supplier Payments	1,267,241.40

6/30/2019	Supplier Payments	1,344,525.75
6/30/2019	Supplier Payments	1,381,142.50
6/30/2019	Supplier Payments	1,396,668.75
6/30/2019	Supplier Payments	1,416,588.20
6/30/2019	Supplier Payments	1,475,095.65
6/30/2019	Supplier Payments	1,521,755.15
6/30/2019	Supplier Payments	1,608,411.70
6/30/2019	Supplier Payments	1,689,034.70
6/30/2019	Supplier Payments	1,706,896.55
6/30/2019	Supplier Payments	1,706,896.55
6/30/2019	Supplier Payments	1,778,017.25
6/30/2019	Supplier Payments	1,896,551.70
6/30/2019	Supplier Payments	1,898,448.30
6/30/2019	Supplier Payments	1,962,547.20
6/30/2019	Supplier Payments	1,963,862.05
6/30/2019	Supplier Payments	1,991,379.30
6/30/2019	Supplier Payments	1,991,379.30
6/30/2019	Supplier Payments	2,121,427.60
6/30/2019	Supplier Payments	2,157,266.20
6/30/2019	Supplier Payments	2,228,448.30
6/30/2019	Supplier Payments	2,328,017.25
6/30/2019	Supplier Payments	2,338,517.85
6/30/2019	Supplier Payments	2,427,510.35
6/30/2019	Supplier Payments	2,450,000.00
6/30/2019	Supplier Payments	2,599,416.50
6/30/2019	Supplier Payments	2,700,226.25
6/30/2019	Supplier Payments	2,942,060.00
6/30/2019	Supplier Payments	3,273,103.45
6/30/2019	Supplier Payments	3,389,413.20
6/30/2019	Supplier Payments	3,549,362.30
6/30/2019	Supplier Payments	4,173,206.90
6/30/2019	Supplier Payments	4,500,517.25
6/30/2019	Supplier Payments	6,242,561.10
6/30/2019	Supplier Payments	6,995,135.30
6/30/2019	Supplier Payments	11,301,555.70
6/30/2019	Supplier Payments	13,161,244.60
6/30/2019	Supplier Payments	16,059,050.05
6/30/2019	Supplier Payments	17,359,129.95
6/30/2019	Supplier Payments	17,652,388.50
6/30/2019	Supplier Payments	20,047,758.60
6/30/2019	Supplier Payments	21,270,397.65
6/30/2019	Supplier Payments	22,095,299.60
6/30/2019	Supplier Payments	24,074,166.85
	<b>TOTAL</b>	<b>285,854,339.65</b>



#REF!

STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN BANK NOT IN CASHBOOK

DATE

REF

PARTICULARS

AMOUNT REMARKS

TOTAL

\_\_\_\_\_  
-  
\_\_\_\_\_

STATE DEPARTMENT FOR PUBLIC WORKS

PAYMENT IN BANK STATEMENT NOT IN CASH BOOK

DATE

REF

PARTICULARS

AMOUNT

REMARKS

30-Jun-19

TRFS Payments

48,205.40 Withholding Tax

TOTAL

48,205.40

STATE DEPARTMENT FOR PUBLIC WORKS  
RECEIPTS IN CASH BOOK NOT IN BANK

DATE	REF	PARTICULARS	AMOUNT	Remarks
6/30/2019		TRFS Receipts	36,724.15	
6/30/2019		TRFS Receipts	54,080.65	
6/30/2019		TRFS Receipts	85,735.80	
6/30/2019		TRFS Receipts	206,413.85	
6/30/2019		TRFS Receipts	414,342.75	
6/30/2019		TRFS Receipts	1,015,110.60	
6/30/2019		TRFS Receipts	1,896,551.70	
6/30/2019		TRFS Receipts	1,991,379.30	
6/30/2019		EXCHEQUER	278,500,000.00	
		<b>TOTAL</b>	<b><u>284,200,338.80</u></b>	

**REPUBLIC OF KENYA**

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

F.O 30

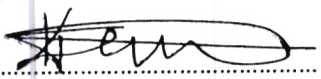
# **BANK RECONCILIATION STATEMENT**

**DEPOSIT ACCOUNT FOR THE MONTH OF JUNE, 2019**

	KShs.	KShs.	KShs.
Balance as per bank certificate			667,848,532.65
<i>Less:</i> 1 Payments in cash book not yet recorded in bank statement	6,766,481.50		
2 Receipts in bank statement not yet recorded in cash book	-	6,766,481.50	
<i>Add:</i> 3 Payments in bank statement not yet recorded in cash book	-		
4 Receipts in cash book not yet recorded in bank statement	62,155,830.75	62,155,830.75	
Balance as per the cash book			<b>723,237,881.90</b>

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

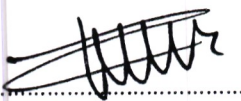
PREPARED BY:

  
.....  
Signature

Chief Accountant  
Designation

5/07/2019  
.....  
Date

APPROVED BY:

  
.....  
Signature

Principal Accounts Controller  
Designation

5/07/2019  
.....  
Date

STATE DEPARTMENT OF PUBLIC WORKS.  
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	REF	PARTICULARS	AMOUNT
6/30/2019		JOMINER GENERAL ENTERPRISES LTD	324,960.00
6/30/2019		BOWMANS ENTERPRISES	643,443.50
6/30/2019		COMARCO CONSTRUCTION CO. LTD	5,798,078.00
		<b>TOTAL</b>	<b><u>6,766,481.50</u></b>

STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN BANK NOT IN CASHBOOK

DATE

REF

PARTICULARS

AMOUNT REMARKS

0.00

TOTAL

0.00

STATE DEPARTMENT FOR PUBLIC WORKS  
PAYMENT IN BANK STATEMENT NOT IN CASH BOOK

DATE

REF

PARTICULARS

AMOUNT

REMARKS

TOTAL

0.00

**STATE DEPARTMENT FOR PUBLIC WORKS  
RECEIPTS IN CASH BOOK NOT IN BANK**

DATE	REF	PARTICULARS	AMOUNT	Remarks
6/30/2019		SOLAKOLD SERVICES LTD	1,191.90	
6/30/2019		COM 21 LTD	13,586.15	
6/30/2019		CENTRAL ELETRICALS LTD	14,664.55	
6/30/2019		VOLCANIC PLUMBING WORKS	16,178.95	
6/30/2019		ELECTRO WATTS LTD	17,976.95	
6/30/2019		NELIWA BUILDERS LTD	85,336.00	
6/30/2019		CLEAN AIR SYSTEMS	180,268.75	
6/30/2019		TRIPPLE NINE ASSOCIATES	206,413.85	
6/30/2019		WESTROK LTD	240,000.00	
6/30/2019		SUBIRA CONSTRUCTION LTD	285,786.00	
6/30/2019		GICHOCHO BUILDING LTD	400,000.00	
6/30/2019		SUBIRA CONSTRUCTION LTD	414,214.00	
6/30/2019		RICHARDSON COMPANY LTD	510,000.00	
6/30/2019		TERRA CRAFT LTD	550,000.00	
6/30/2019		APPALLAN MARINE GENERAL	762,892.00	
6/30/2019		ULTIMATE ENGINEERING LTD	1,284,823.70	
6/30/2019		DUKANA INVESTMENT LTD	1,381,142.50	
6/30/2019		BENNS INVESTMENTS APPALLAN	1,608,411.70	
6/30/2019		MULJI DEVRAY BROTHERS LTD	1,962,547.20	
6/30/2019		APPALLAN MARINE GENERAL	2,121,427.60	
6/30/2019		APPALLAN MARINE GENERAL	2,157,266.20	
6/30/2019		DWG INTERNATIONAL CONST LTRD	2,450,000.00	
6/30/2019		LANDMARK HOLDINGS LTD	2,599,416.50	
6/30/2019		ONGATA WORKS LTD	2,700,226.25	
6/30/2019		MODERN PRECAST LTD	2,942,060.00	
6/30/2019		PS SDPW	37,250,000.00	
		<b>TOTAL</b>	<b><u>62,155,830.75</u></b>	

**REPUBLIC OF KENYA**

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

F.O 30

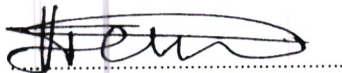
**BANK RECONCILIATION STATEMENT**

RECURRENT ACCOUNT FOR THE MONTH OF JUNE, 2019

	KShs.	KShs.	KShs.
Balance as per bank certificate			128,221,349.35
<i>Less:</i>			
1 Payments in cash book not yet recorded in bank statement	188,835,214.05		
2 Receipts in bank statement not yet recorded in cash book	-	188,835,214.05	
<i>Add:</i>			
3 Payments in bank statement not yet recorded in cash book	-		
4 Receipts in cash book not yet recorded in bank statement	62,122,400.00	62,122,400.00	
Balance as per the cash book			<b>1,508,535.30</b>

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

PREPARED BY:



Signature


Chief Accountant

Designation

5/07/2019

Date

REVIEWED BY:



Signature

Principal Accounts Controller

Designation

5/07/2019

Date

## STATE DEPARTMENT OF PUBLIC WORKS.

### PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

DATE	REF	PARTICULARS	AMOUNT
6/30/2019		Salary and deductions	50.00
6/30/2019		Salary and deductions	100.00
6/30/2019		Salary and deductions	100.00
6/30/2019		Salary and deductions	200.00
6/30/2019		Salary and deductions	200.00
6/30/2019		Salary and deductions	200.00
6/30/2019		Salary and deductions	270.00
6/30/2019		Salary and deductions	300.00
6/30/2019		Salary and deductions	378.30
6/30/2019		Salary and deductions	388.00
6/30/2019		Salary and deductions	400.00
6/30/2019		Salary and deductions	400.00
6/30/2019		Salary and deductions	400.00
6/30/2019		Salary and deductions	458.80
6/30/2019		Salary and deductions	1,000.00
6/30/2019		Salary and deductions	1,000.00
6/30/2019		Salary and deductions	1,280.00
6/30/2019		Salary and deductions	1,700.00
6/30/2019		Salary and deductions	1,775.00
6/30/2019		Salary and deductions	2,366.40
6/30/2019		Salary and deductions	2,495.00
6/30/2019		Salary and deductions	2,498.90
6/30/2019		Salary and deductions	2,529.10
6/30/2019		Salary and deductions	2,547.40
6/30/2019		Salary and deductions	2,660.00
6/30/2019		Salary and deductions	2,974.15
6/30/2019		Salary and deductions	3,600.00
6/30/2019		Salary and deductions	3,700.00
6/30/2019		Salary and deductions	3,765.50
6/30/2019		Salary and deductions	4,058.00
6/30/2019		Salary and deductions	4,150.65
6/30/2019		Salary and deductions	4,500.00
6/30/2019		Salary and deductions	4,500.00
6/30/2019		Salary and deductions	4,700.00
6/30/2019		Salary and deductions	5,500.00
6/30/2019		Salary and deductions	5,793.10
6/30/2019		Salary and deductions	5,820.00
6/30/2019		Salary and deductions	5,847.00
6/30/2019		Salary and deductions	6,000.00
6/30/2019		Salary and deductions	6,000.00
6/30/2019		Salary and deductions	6,000.00
6/30/2019		Salary and deductions	6,503.85
6/30/2019		Salary and deductions	6,724.15

6/30/2019	Salary and deductions	7,000.00
6/30/2019	Salary and deductions	7,000.00
6/30/2019	Salary and deductions	7,275.00
6/30/2019	Salary and deductions	7,394.05
6/30/2019	Salary and deductions	7,500.00
6/30/2019	Salary and deductions	7,500.00
6/30/2019	Salary and deductions	7,758.60
6/30/2019	Salary and deductions	7,836.20
6/30/2019	Salary and deductions	7,890.00
6/30/2019	ps SDPW	8,000.00
6/30/2019	ps SDPW	8,000.00
6/30/2019	ps SDPW	8,000.00
6/30/2019	ps SDPW	8,000.00
6/30/2019	ps SDPW	8,000.00
6/30/2019	ps SDPW	8,000.00
6/30/2019	ps SDPW	8,000.00
6/30/2019	Salary and deductions	8,025.00
6/30/2019	Salary and deductions	8,400.00
6/30/2019	Salary and deductions	8,400.00
6/30/2019	Salary and deductions	8,534.50
6/30/2019	Salary and deductions	8,777.60
6/30/2019	Salary and deductions	9,000.00
6/30/2019	Salary and deductions	9,180.00
6/30/2019	Salary and deductions	9,320.00
6/30/2019	Salary and deductions	9,931.05
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	ps SDPW	10,000.00
6/30/2019	Salary and deductions	10,106.90
6/30/2019	Salary and deductions	11,000.00
6/30/2019	Salary and deductions	11,154.00
6/30/2019	Salary and deductions	11,840.00
6/30/2019	Salary and deductions	11,950.00
6/30/2019	Salary and deductions	11,975.50
6/30/2019	ps SDPW	12,000.00
6/30/2019	ps SDPW	12,000.00
6/30/2019	ps SDPW	12,000.00







6/30/2019	ps SDPW	25,000.00
6/30/2019	ps SDPW	25,000.00
6/30/2019	ps SDPW	25,000.00
6/30/2019	ps SDPW	25,000.00
6/30/2019	ps SDPW	25,000.00
6/30/2019	ps SDPW	25,000.00
6/30/2019	ps SDPW	25,000.00
6/30/2019	ps SDPW	25,000.00
6/30/2019	ps SDPW	25,200.00
6/30/2019	ps SDPW	25,200.00
6/30/2019	Salary and deductions	25,344.85
6/30/2019	Salary and deductions	25,750.00
6/30/2019	Salary and deductions	25,843.00
6/30/2019	Salary and deductions	26,180.00
6/30/2019	Salary and deductions	26,544.85
6/30/2019	Salary and deductions	27,015.25
6/30/2019	Salary and deductions	27,033.35
6/30/2019	Salary and deductions	27,557.30
6/30/2019	Salary and deductions	27,773.85
6/30/2019	Salary and deductions	28,841.40
6/30/2019	Salary and deductions	28,841.40
6/30/2019	Salary and deductions	29,500.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	ps SDPW	30,000.00
6/30/2019	Salary and deductions	30,847.70









6/30/2019	ps SDPW	40,000.00
6/30/2019	ps SDPW	40,000.00
6/30/2019	ps SDPW	40,000.00
6/30/2019	ps SDPW	40,000.00
6/30/2019	ps SDPW	40,000.00
6/30/2019	ps SDPW	40,000.00
6/30/2019	ps SDPW	40,000.00
6/30/2019	ps SDPW	40,000.00
6/30/2019	ps SDPW	40,000.00
6/30/2019	ps SDPW	40,000.00
6/30/2019	Salary and deductions	40,200.00
6/30/2019	Salary and deductions	40,690.00
6/30/2019	Salary and deductions	41,640.00
6/30/2019	Salary and deductions	41,640.00
6/30/2019	Salary and deductions	41,640.00
6/30/2019	Salary and deductions	42,000.00
6/30/2019	Salary and deductions	42,000.00
6/30/2019	Salary and deductions	42,000.00
6/30/2019	Salary and deductions	42,000.00
6/30/2019	Salary and deductions	42,000.00
6/30/2019	Salary and deductions	42,000.00
6/30/2019	Salary and deductions	42,000.00
6/30/2019	Salary and deductions	42,000.00
6/30/2019	Salary and deductions	43,061.45
6/30/2019	Salary and deductions	43,383.60
6/30/2019	Salary and deductions	44,000.00
6/30/2019	Salary and deductions	44,000.00
6/30/2019	Salary and deductions	44,600.00
6/30/2019	Salary and deductions	44,800.00
6/30/2019	Salary and deductions	44,800.00
6/30/2019	Salary and deductions	45,000.00
6/30/2019	Salary and deductions	45,000.00
6/30/2019	Salary and deductions	45,000.00
6/30/2019	Salary and deductions	45,000.00
6/30/2019	Salary and deductions	45,000.00
6/30/2019	Salary and deductions	45,600.00
6/30/2019	Salary and deductions	45,813.10
6/30/2019	Salary and deductions	45,840.00
6/30/2019	Salary and deductions	45,840.00
6/30/2019	Salary and deductions	45,840.00
6/30/2019	Salary and deductions	45,840.00
6/30/2019	Salary and deductions	46,367.15
6/30/2019	Salary and deductions	46,702.60
6/30/2019	Salary and deductions	48,766.65
6/30/2019	Salary and deductions	50,000.00
6/30/2019	Salary and deductions	50,000.00
6/30/2019	Salary and deductions	50,000.00

6/30/2019	Salary and deductions	50,000.00
6/30/2019	Salary and deductions	50,000.00
6/30/2019	Salary and deductions	50,400.00
6/30/2019	Salary and deductions	50,600.00
6/30/2019	Salary and deductions	50,600.00
6/30/2019	Salary and deductions	50,840.00
6/30/2019	Salary and deductions	50,840.00
6/30/2019	Salary and deductions	50,840.00
6/30/2019	Salary and deductions	51,340.00
6/30/2019	Salary and deductions	52,000.00
6/30/2019	Salary and deductions	52,500.00
6/30/2019	Salary and deductions	52,500.00
6/30/2019	Salary and deductions	52,500.00
6/30/2019	Salary and deductions	52,500.00
6/30/2019	Salary and deductions	52,500.00
6/30/2019	Salary and deductions	52,500.00
6/30/2019	Salary and deductions	53,416.70
6/30/2019	Salary and deductions	53,640.00
6/30/2019	Salary and deductions	54,525.85
6/30/2019	Salary and deductions	54,540.00
6/30/2019	Salary and deductions	54,600.00
6/30/2019	Salary and deductions	54,840.00
6/30/2019	Salary and deductions	55,000.00
6/30/2019	Salary and deductions	55,000.00
6/30/2019	Salary and deductions	55,000.00
6/30/2019	Salary and deductions	56,000.00
6/30/2019	Salary and deductions	56,000.00
6/30/2019	Salary and deductions	56,000.00
6/30/2019	Salary and deductions	56,000.00
6/30/2019	Salary and deductions	56,000.00
6/30/2019	Salary and deductions	56,000.00
6/30/2019	Salary and deductions	56,000.00
6/30/2019	Salary and deductions	56,000.00
6/30/2019	Salary and deductions	56,892.00
6/30/2019	Salary and deductions	57,015.85
6/30/2019	Salary and deductions	57,500.00
6/30/2019	Salary and deductions	58,000.00
6/30/2019	Salary and deductions	58,000.00
6/30/2019	Salary and deductions	58,800.00
6/30/2019	Salary and deductions	58,800.00
6/30/2019	Salary and deductions	58,800.00
6/30/2019	Salary and deductions	58,975.15
6/30/2019	ps SDPW	60,000.00
6/30/2019	ps SDPW	60,000.00
6/30/2019	ps SDPW	60,000.00
6/30/2019	ps SDPW	60,000.00
6/30/2019	ps SDPW	60,000.00











6/30/2019	Salary and deductions	88,495.50
6/30/2019	Salary and deductions	89,848.60
6/30/2019	Salary and deductions	90,000.00
6/30/2019	Salary and deductions	93,000.00
6/30/2019	Salary and deductions	93,015.20
6/30/2019	Salary and deductions	94,000.00
6/30/2019	Salary and deductions	95,500.00
6/30/2019	Salary and deductions	96,544.00
6/30/2019	Salary and deductions	96,621.85
6/30/2019	Salary and deductions	99,949.00
6/30/2019	Salary and deductions	100,000.00
6/30/2019	Salary and deductions	100,000.00
6/30/2019	Salary and deductions	104,500.00
6/30/2019	Salary and deductions	104,995.00
6/30/2019	Salary and deductions	106,206.90
6/30/2019	Salary and deductions	109,656.00
6/30/2019	Salary and deductions	110,000.00
6/30/2019	Salary and deductions	119,327.75
6/30/2019	Salary and deductions	120,000.00
6/30/2019	Salary and deductions	120,000.00
6/30/2019	Salary and deductions	120,000.00
6/30/2019	Salary and deductions	120,000.00
6/30/2019	Salary and deductions	123,275.85
6/30/2019	Salary and deductions	125,000.00
6/30/2019	Salary and deductions	130,672.30
6/30/2019	Salary and deductions	140,000.00
6/30/2019	Salary and deductions	142,241.40
6/30/2019	Salary and deductions	143,663.80
6/30/2019	Salary and deductions	147,000.00
6/30/2019	Salary and deductions	147,000.00
6/30/2019	Salary and deductions	147,125.00
6/30/2019	Salary and deductions	151,264.00
6/30/2019	Salary and deductions	153,960.00
6/30/2019	Salary and deductions	155,600.00
6/30/2019	Salary and deductions	155,600.00
6/30/2019	Salary and deductions	156,465.50
6/30/2019	Salary and deductions	160,000.00
6/30/2019	Salary and deductions	160,000.00
6/30/2019	Salary and deductions	160,000.00
6/30/2019	Salary and deductions	160,000.00
6/30/2019	Salary and deductions	160,922.40
6/30/2019	Salary and deductions	168,300.00
6/30/2019	Salary and deductions	168,950.00
6/30/2019	Salary and deductions	170,000.00
6/30/2019	Salary and deductions	178,000.00
6/30/2019	Salary and deductions	179,861.20
6/30/2019	Salary and deductions	182,068.95

6/30/2019	Salary and deductions	185,293.10
6/30/2019	Salary and deductions	200,000.00
6/30/2019	Salary and deductions	200,000.00
6/30/2019	Salary and deductions	204,490.00
6/30/2019	Salary and deductions	214,068.70
6/30/2019	Salary and deductions	245,782.00
6/30/2019	Salary and deductions	246,488.00
6/30/2019	Salary and deductions	264,379.30
6/30/2019	Salary and deductions	264,568.95
6/30/2019	Salary and deductions	270,000.00
6/30/2019	Salary and deductions	300,000.00
6/30/2019	Salary and deductions	302,338.05
6/30/2019	Salary and deductions	302,400.00
6/30/2019	Salary and deductions	308,379.30
6/30/2019	Salary and deductions	313,747.00
6/30/2019	Salary and deductions	320,848.85
6/30/2019	Salary and deductions	335,519.00
6/30/2019	Salary and deductions	355,650.85
6/30/2019	Salary and deductions	357,204.85
6/30/2019	Salary and deductions	373,095.30
6/30/2019	Salary and deductions	379,310.35
6/30/2019	Salary and deductions	385,447.10
6/30/2019	Salary and deductions	403,558.90
6/30/2019	Salary and deductions	405,000.00
6/30/2019	Salary and deductions	428,925.00
6/30/2019	Salary and deductions	455,455.00
6/30/2019	Salary and deductions	464,655.15
6/30/2019	Salary and deductions	480,000.00
6/30/2019	Salary and deductions	486,655.15
6/30/2019	Salary and deductions	495,279.75
6/30/2019	Salary and deductions	528,758.60
6/30/2019	Salary and deductions	528,758.60
6/30/2019	Salary and deductions	529,035.95
6/30/2019	Salary and deductions	613,872.80
6/30/2019	Salary and deductions	622,133.85
6/30/2019	Salary and deductions	663,793.10
6/30/2019	Salary and deductions	664,564.00
6/30/2019	Salary and deductions	691,008.10
6/30/2019	Salary and deductions	700,000.00
6/30/2019	Salary and deductions	706,161.00
6/30/2019	Salary and deductions	731,593.00
6/30/2019	Salary and deductions	781,696.80
6/30/2019	Salary and deductions	801,600.00
6/30/2019	Salary and deductions	872,920.00
6/30/2019	Salary and deductions	872,920.00
6/30/2019	Salary and deductions	872,920.00
6/30/2019	Salary and deductions	872,920.00

6/30/2019	Salary and deductions	872,920.00
6/30/2019	Salary and deductions	878,222.70
6/30/2019	Salary and deductions	1,025,880.00
6/30/2019	Salary and deductions	1,025,920.00
6/30/2019	Salary and deductions	1,025,920.00
6/30/2019	Salary and deductions	1,123,169.10
6/30/2019	Salary and deductions	1,175,870.15
6/30/2019	Salary and deductions	1,284,823.70
6/30/2019	Salary and deductions	1,326,790.15
6/30/2019	Salary and deductions	1,788,000.00
6/30/2019	Salary and deductions	1,922,936.95
6/30/2019	Salary and deductions	2,000,000.00
6/30/2019	Salary and deductions	2,002,146.00
6/30/2019	Salary and deductions	2,319,072.00
6/30/2019	Salary and deductions	2,580,000.00
6/30/2019	Salary and deductions	2,985,990.05
6/30/2019	Salary and deductions	3,584,497.10
6/30/2019	Salary and deductions	6,516,313.15
6/30/2019	Salary and deductions	6,760,748.00
6/30/2019	Salary and deductions	6,827,377.35
6/30/2019	Salary and deductions	10,513,402.20
6/30/2019	Salary and deductions	12,756,222.75
6/30/2019		18,000,000.00
6/30/2019		37,250,000.00

**TOTAL**

**188,835,214.05**

**STATE DEPARTMENT OF PUBLIC WORKS.**

**RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK**

**DATE PARTICULARS AMOUNT REMARKS**

**TOTAL**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**STATE DEPARTMENT OF PUBLIC WORKS**

**PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK**

DATE	REF	PARTICULARS	AMOUNT	REMARKS
------	-----	-------------	--------	---------

**TOTAL**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**STATE DEPARTMENT OF PUBLIC WORKS.**

**RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK**

<b>DATE</b>	<b>REF</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
4/23/2019		Michael Ngolo	22,400.00
6/30/2019		Exchequer	62,100,000.00
		<b>TOTAL</b>	<b><u>62,122,400.00</u></b>

**REPUBLIC OF KENYA**

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

F.O 30

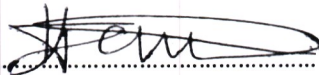
# **BANK RECONCILIATION STATEMENT**

**STORES FUND ACCOUNT FOR THE MONTH OF JUNE,2019**

	KShs.	KShs.	KShs.
<i>Less:</i> Balance as per bank certificate			9,804,189.55
1 Payments in cash book not yet recorded in bank statement	5,618,198.45		
2 Receipts in bank statement not yet recorded in cash book	-	5,618,198.45	
<i>Add:</i> 3 Payments in bank statement not yet recorded in cash book	-		
4 Receipts in cash book not yet recorded in bank statement	-	-	
Balance as per the cash book			<b>4,185,991.10</b>

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


PREPARED BY:

  
.....  
Signature

Chief Accountant  
Designation

5/07/2019  
.....  
Date

APPROVED BY:

  
.....  
Signature

Principal Accounts Controller  
Designation

5/07/2019  
.....  
Date

**STATE DEPARTMENT OF PUBLIC WORKS.  
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT**

DATE	REF	PARTICULARS	AMOUNT
6/30/2019		VAT SKY VIEW AFRICA	1,396.55
6/30/2019		VAT MYMAC COMPANY LTD	2,637.95
6/30/2019		VAT KIANWE INVESTMENTS LTD	5,172.40
6/30/2019		VAT ROCKEY AFRICA LTD	8,214.05
6/30/2019		VAT ROCKEY AFRICA LTD	20,414.75
6/30/2019		SKY VIEW AFRICA	25,603.45
6/30/2019		VAT REDLINS AGENCY	37,908.60
6/30/2019		VAT SPLENDID SUPPLIES SERVICES	38,751.70
6/30/2019		MYMAC COMPANY LTD	48,362.05
6/30/2019		VAT MALLAN SOLUTIONS	62,068.95
6/30/2019		KIANWE INVESTMENTS LTD	94,827.60
6/30/2019		VAT OTIUM INVESTMENTS LTD	106,519.65
6/30/2019		BROAD VISION LTD	145,228.45
6/30/2019		ROCKEY AFRICA LTD	150,590.95
6/30/2019		ROCKEY AFRICA LTD	374,270.25
6/30/2019		REDLINS AGENCY	694,991.40
6/30/2019		SPLENDID SUPPLIES SERVICES	710,448.30
6/30/2019		MALLAN SOLUTIONS	1,137,931.05
6/30/2019		OTIUM INVESTMENTS LTD	1,952,860.35
		<b>TOTAL</b>	<b>5,618,198.45</b>

STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN BANK NOT IN CASHBOOK

DATE

REF

PARTICULARS

AMOUNT REMARKS

TOTAL

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

STATE DEPARTMENT FOR PUBLIC WORKS

PAYMENT IN BANK STATEMENT NOT IN CASH BOOK

DATE

REF

PARTICULARS

AMOUNT

REMARKS

TOTAL

0.00

STATE DEPARTMENT FOR PUBLIC WORKS  
RECEIPTS IN CASH BOOK NOT IN BANK

DATE

REF

PARTICULARS

AMOUNT

TOTAL

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**STATEMENT OF RECEIPTS AND PAYMENTS**  
 Entity: 1095-State Department for Public Works  
 Current Period: JUL-18 To JUN-19  
 Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,465,180,000.00	1,216,458,215.00
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	21,000.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	4,405,388.65	0.00
<b>TOTAL RECEIPTS</b>		<b>2,469,606,388.65</b>	<b>1,216,458,215.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	478,109,760.05	501,100,620.15
Use of goods and Services	13	250,334,486.75	220,368,393.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	868,424,500.00	15,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,372,928.75	3,977,199.40
Acquisition of Assets	18	864,967,979.80	473,284,875.60
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>2,466,209,655.35</b>	<b>1,213,731,088.40</b>
<b>SURPLUS/DEFICIT</b>		<b>3,396,733.30</b>	<b>2,727,126.60</b>

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-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	724,927,599.20	631,760,682.95
Cash Balances	22B	853,398.00	40,314.00
<b>Total Cash And Cash Equivalents</b>		<b>725,780,997.20</b>	<b>631,800,996.95</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	1,635,500.00	140,680.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>727,416,497.20</b>	<b>631,941,676.95</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	723,237,882.00	629,214,550.05
<b>NET FINANCIAL ASSETS</b>		<b>4,178,615.20</b>	<b>2,727,126.90</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	2,727,126.90	48,183,401.30
Prior Year Adjustment	26	(1,945,245.00)	(48,183,401.00)
Surplus/Deficit for the Year		3,396,733.30	2,727,126.60
<b>NET FINANCIAL POSITION</b>		<b>4,178,615.20</b>	<b>2,727,126.90</b>

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

	Note	Current Period Kshs	Previous Period Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,465,180,000.00	1,216,458,215.00
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	4,405,388.65	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	478,109,760.05	501,100,620.15
Use of goods and Services	13	250,334,486.75	220,368,393.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	868,424,500.00	15,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,372,928.75	3,977,199.40
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
Adjustments during the year		92,528,511.95	(394,031,124.65)
Prior year adjustments		(1,945,245.00)	(48,183,401.00)
<b>Net Cash From Operating Activities</b>	A	958,926,980.05	33,797,476.55
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	21,000.00	0.00
Acquisition of Assets	18	864,967,979.80	473,284,875.60
<b>Net Cash Flow From Investing Activities</b>	B	(864,946,979.80)	(473,284,875.60)
<b>Cash Flow From Borrowing Activities</b>			
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
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	93,980,000.25	(439,487,399.05)
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		631,800,996.95	1,071,288,396.00
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	725,780,997.20	631,800,996.95

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-18 To JUN-19

Compare With: JUL-17 To JUN-18

**1 Tax Receipts**

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

**2 Social Security Contribution**

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

**3 Proceeds from Domestic and Foreign Grants**

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

**4 Exchequer releases**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	2,465,180,000.00	1,216,458,215.00
<b>TOTAL</b>		<b>2,465,180,000.00</b>	<b>1,216,458,215.00</b>

**5 Transfers from Other Government Entities**

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

**6 Proceeds from Domestic Borrowings**

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

**7 Proceeds from Foreign Borrowings**

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	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	21,000.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		<b>21,000.00</b>	<b>0.00</b>

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	4,405,388.65	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
<b>TOTAL</b>		<b>4,405,388.65</b>	<b>0.00</b>

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	287,081,707.55	278,134,812.40
Basic Wages - Temporary Employees	2110200	7,637,998.00	10,932,043.00
Personal Allowances paid as part of Salary	2110300	183,390,054.50	212,033,764.75
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
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		<b>478,109,760.05</b>	<b>501,100,620.15</b>

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	6,382,115.25	6,010,771.70
Communication, Supplies and Services	2210200	4,629,208.90	2,934,217.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	23,510,740.00	26,809,342.00
Foreign Travel and Subsistence, and other transportation costs	2210400	3,495,688.20	16,541,077.80
Printing, Advertising and Information Supplies and Services	2210500	1,585,308.25	141,300.00
Rentals of Produced Assets	2210600	94,064,006.10	112,086,242.05
Training Expenses	2210700	3,823,728.00	2,453,811.40
Hospitality Supplies and Servi	2210800	9,610,769.00	2,875,167.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	20,610,279.10	5,159,791.00
Office and General Supplies and Services	2211100	7,087,575.00	2,627,699.00
Fuel Oil and Lubricants	2211200	10,875,367.95	6,083,545.00
Other Operating Expenses	2211300	56,049,615.60	32,439,900.30
Routine Maintenance - Vehicles	2220100	3,033,724.20	1,655,279.00
Routine Maintenance - Other Assets	2220200	5,576,361.20	2,550,250.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>250,334,486.75</b>	<b>220,368,393.25</b>

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	868,424,500.00	15,000,000.00
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
<b>TOTAL</b>		<b>868,424,500.00</b>	<b>15,000,000.00</b>

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	4,372,928.75	3,977,199.40
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>4,372,928.75</b>	<b>3,977,199.40</b>

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	608,255,554.75	412,986,223.10
Refurbishment of Buildings	3110300	33,127,334.60	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	199,014,520.45	47,921,433.50
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	266,050.00	30,000.00
Purchase of Office Furniture and General Equipment	3111000	247,825.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	215,860.00	303,559.00
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	23,840,835.00	12,043,660.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>864,967,979.80</b>	<b>473,284,875.60</b>

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,508,035.00	1,821,466.95
Development Bank Accounts	6540000	181,682.00	368,986.00
Deposit Bank Account	6550000	723,237,882.20	629,570,230.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
<b>TOTAL</b>		<b>724,927,599.20</b>	<b>631,760,682.95</b>

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	853,398.00	40,314.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>853,398.00</b>	<b>40,314.00</b>

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	49,180.00
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	1,635,500.00	91,500.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
<b>TOTAL</b>		1,635,500.00	140,680.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	(160.00)
Deposits	7310000	723,237,882.00	629,214,710.05
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
<b>TOTAL</b>		723,237,882.00	629,214,550.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	631,760,682.95	1,069,674,052.00
Opening Balance Cash	22B	40,314.00	1,614,344.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	140,680.00	(10,032,850.45)
Opening Balance - Deposits	24	(629,214,550.05)	(1,013,072,144.25)
<b>TOTAL</b>		2,727,126.90	48,183,401.30

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	1,945,245.00	48,183,401.00
<b>TOTAL</b>		1,945,245.00	48,183,401.00



**Statement of Budget Execution**  
 Entity: 1095-State Department for Public Works  
 Current Period: JUL-18 TO JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	2,465,180,000.00	(2,465,180,000.00)	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	4,000,000.00	4,000,000.00	21,000.00	3,979,000.00	0.52%
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	4,405,388.65	(4,405,388.65)	0.00%
<b>Total</b>		0.00	0.00	4,000,000.00	4,000,000.00	2,469,606,388.65	(2,465,606,388.65)	61740.16%
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	490,460,933.00	490,460,933.00	478,109,760.05	12,351,172.95	97.48%
Use of goods and Services	13	0.00	0.00	269,453,475.00	269,453,475.00	250,334,486.75	19,118,988.25	92.90%
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	908,850,000.00	908,850,000.00	868,424,500.00	40,425,500.00	95.55%
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	5,028,469.00	5,028,469.00	4,372,928.75	655,540.25	86.96%
Acquisition of Assets	18	0.00	0.00	1,313,845,914.00	1,313,845,914.00	864,967,979.80	448,877,934.20	65.83%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		0.00	0.00	2,987,638,791.00	2,987,638,791.00	2,466,209,655.35	521,429,135.65	82.55%



**Statement of Budget Execution**  
Entity: 1095-State Department for Public Works  
Current Period: JUL-18 To JUN-19

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-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d*%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	902,600,000.00	(902,600,000.00)	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%
Reimbursements and Refunds	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>902,600,000.00</b>	<b>(902,600,000.00)</b>	<b>0.00%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	57,172,500.00	57,172,500.00	55,713,424.00	1,459,076.00	97.45%
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	0.00	0.00	1,311,943,239.00	1,311,943,239.00	863,375,844.80	448,567,394.20	65.81%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>21</b>	<b>0.00</b>	<b>0.00</b>	<b>1,369,115,739.00</b>	<b>1,369,115,739.00</b>	<b>919,089,268.80</b>	<b>450,026,470.20</b>	<b>67.13%</b>



**Statement of Budget Execution - Development Expenditure**

Entity: 1095-State Department for Public Works

Current Period: JUL-18 To JUN-19

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-18 To JUN-19

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	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	1,562,580,000.00	(1,562,580,000.00)	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	4,000,000.00	4,000,000.00	21,000.00	3,979,000.00	0.52%
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	4,405,388.65	(4,405,388.65)	0.00%
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>1,567,006,388.65</b>	<b>(1,563,006,388.65)</b>	<b>39175.16%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	490,460,933.00	490,460,933.00	478,109,760.05	12,351,172.95	97.48%
Use of goods and Services	13	0.00	0.00	212,280,975.00	212,280,975.00	194,621,062.75	17,659,912.25	91.68%
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	908,850,000.00	908,850,000.00	868,424,500.00	40,425,500.00	95.55%
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	5,028,469.00	5,028,469.00	4,372,928.75	655,540.25	86.96%
Acquisition of Assets	18	0.00	0.00	1,902,675.00	1,902,675.00	1,592,135.00	310,540.00	83.68%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>1,618,523,052.00</b>	<b>1,618,523,052.00</b>	<b>1,547,120,386.55</b>	<b>71,402,665.45</b>	<b>95.59%</b>



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1095-State Department for Public Works

Current Period: JUL-18 To JUN-19

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-18 To JUL-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
0102000000		<b>Housing Development and Human Settlement</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0103000000			<b>3,481,391,597.00</b>	<b>46,881,401.45</b>	<b>3,434,510,195.55</b>
	2110000	Wages and Salary Contributions	499,313,912.00	47,607,101.45	451,706,810.55
	2210000	Goods and Services	373,268,319.00	0.00	373,268,319.00
	2220000	Routine Maintenance	1,675,965.00	0.00	1,675,965.00
	3110000	Acquisition of Fixed Capital Assets	2,607,133,401.00	(725,700.00)	2,607,859,101.00
0104000000			<b>505,185,142.00</b>	<b>0.00</b>	<b>505,185,142.00</b>
	2110000	Wages and Salary Contributions	144,549,026.00	0.00	144,549,026.00
	2210000	Goods and Services	1,429,808.00	0.00	1,429,808.00
	2220000	Routine Maintenance	114,335.00	0.00	114,335.00
	3110000	Acquisition of Fixed Capital Assets	359,091,973.00	0.00	359,091,973.00
0106000000		<b>General Administration Planning and Support Services</b>	<b>398,958,407.00</b>	<b>5,440,455.00</b>	<b>393,517,952.00</b>
	2110000	Wages and Salary Contributions	202,737,062.00	5,440,455.00	197,296,607.00
	2210000	Goods and Services	143,516,070.00	0.00	143,516,070.00
	2220000	Routine Maintenance	3,253,642.00	0.00	3,253,642.00
	2630000	Grants & Transfer To Other Govt. Units	15,000,000.00	0.00	15,000,000.00
	2710000	Social Security Benefits	2,400,000.00	0.00	2,400,000.00
	3110000	Acquisition of Fixed Capital Assets	32,051,633.00	0.00	32,051,633.00
0218000000			<b>1,586,059,993.00</b>	<b>0.00</b>	<b>1,586,059,993.00</b>
	2210000	Goods and Services	174,085,781.00	0.00	174,085,781.00
	2220000	Routine Maintenance	574,212.00	0.00	574,212.00
	2630000	Grants & Transfer To Other Govt. Units	1,411,400,000.00	0.00	1,411,400,000.00
		<b>Grand Total</b>	<b>5,971,595,139.00</b>	<b>52,321,856.45</b>	<b>5,919,273,282.55</b>

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-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value ( Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1095000100			15,097,408.00	16,376,872.15	(1,279,464.15)
	0103000000		0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	15,097,408.00	16,376,872.15	(1,279,464.15)
	0104000000		0.00	0.00	0.00
1095000200			6,505,446.00	6,500,223.00	5,223.00
	0106000000	General Administration Planning and Support Services	6,505,446.00	6,500,223.00	5,223.00
1095000300			2,069,033.00	2,035,356.90	33,676.10
	0106000000	General Administration Planning and Support Services	2,069,033.00	2,035,356.90	33,676.10
1095000400			103,760,096.00	112,226,393.65	(8,466,297.65)
	0103000000		103,760,096.00	112,226,393.65	(8,466,297.65)
1095000500			94,137,178.00	110,348,302.35	(16,211,124.35)
	0103000000		94,137,178.00	110,348,302.35	(16,211,124.35)
1095000600			80,453,130.00	67,839,437.95	12,613,692.05
	0103000000		0.00	0.00	0.00
	0104000000		80,453,130.00	67,839,437.95	12,613,692.05
1095000700			15,282,156.00	12,293,814.60	2,988,341.40
	0103000000		15,282,156.00	12,293,814.60	2,988,341.40
1095000800			121,414,149.00	99,031,848.35	22,382,300.65
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0103000000		121,414,149.00	99,031,848.35	22,382,300.65
1095000900			0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
1095001000			226,615,001.00	221,042,956.15	5,572,044.85
	0102000000	Housing Development and Human Settlement	7,317,410.00	6,920,445.60	396,964.40
	0103000000		0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	219,297,591.00	214,122,510.55	5,175,080.45
1095001100			897,900,000.00	857,475,000.00	40,425,000.00
	0218000000		897,900,000.00	857,475,000.00	40,425,000.00
1095001200			26,617,359.00	18,009,159.35	8,608,199.65
	0106000000	General Administration Planning and Support Services	22,451,456.00	14,370,756.00	8,080,700.00
	0218000000		4,165,903.00	3,638,403.35	527,499.65
1095001300			28,672,096.00	25,244,624.10	3,427,471.90
	0218000000		20,364,384.00	18,881,940.10	1,482,443.90
	0106000000	General Administration Planning and Support Services	8,307,712.00	6,362,684.00	1,945,028.00
1095100100			731,197,749.00	508,039,846.10	223,157,902.90
	0106000000	General Administration Planning and Support Services	173,350,415.00	54,983,935.60	118,366,479.40
	0103000000		557,847,334.00	453,055,910.50	104,791,423.50
1095100200			0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
1095100300			45,000,620.00	19,632,595.00	25,368,025.00
	0104000000		45,000,620.00	19,632,595.00	25,368,025.00
1095100400			78,375,000.00	43,032,863.55	35,342,136.45
	0104000000		56,490,000.00	29,532,863.55	26,957,136.45
	0103000000		14,885,000.00	11,100,000.00	3,785,000.00
	0106000000	General Administration Planning and Support Services	7,000,000.00	2,400,000.00	4,600,000.00
1095100500			45,219,432.00	29,800,195.00	15,419,237.00
	0106000000	General Administration Planning and Support Services	1,219,432.00	0.00	1,219,432.00
	0103000000		44,000,000.00	29,800,195.00	14,199,805.00
1095100600			129,299,359.00	67,198,506.25	62,100,852.75
	0103000000		129,299,359.00	67,198,506.25	62,100,852.75
1095100700			49,521,992.00	41,074,684.60	8,447,307.40
	0103000000		31,500,000.00	23,663,939.60	7,836,060.40
	0106000000	General Administration Planning and	18,021,992.00	17,410,745.00	611,247.00

1095100800		Support Services			
			<b>4,325,000.00</b>	<b>4,150,699.50</b>	<b>174,300.50</b>
	0104000000		4,325,000.00	4,150,699.50	174,300.50
1095101200			<b>70,000,000.00</b>	<b>68,785,899.90</b>	<b>1,214,100.10</b>
	0104000000		70,000,000.00	68,785,899.90	1,214,100.10
1095101400			<b>5,000,000.00</b>	<b>4,999,999.60</b>	<b>0.40</b>
	0104000000		5,000,000.00	4,999,999.60	0.40
1095101500			<b>15,000,000.00</b>	<b>13,811,425.00</b>	<b>1,188,575.00</b>
	0104000000		15,000,000.00	13,811,425.00	1,188,575.00
1095101600			<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
	0104000000		7,000,000.00	7,000,000.00	0.00
1095101700			<b>29,172,500.00</b>	<b>27,971,474.00</b>	<b>1,201,026.00</b>
	0218000000		29,172,500.00	27,971,474.00	1,201,026.00
1095101800			<b>20,000,000.00</b>	<b>19,794,600.00</b>	<b>205,400.00</b>
	0218000000		20,000,000.00	19,794,600.00	205,400.00
1095101900			<b>45,725,000.00</b>	<b>21,214,276.00</b>	<b>24,510,724.00</b>
	0104000000		45,725,000.00	21,214,276.00	24,510,724.00
1095102000			<b>39,825,000.00</b>	<b>21,572,661.90</b>	<b>18,252,338.10</b>
	0104000000		39,825,000.00	21,572,661.90	18,252,338.10
1095102200			<b>3,336,498.00</b>	<b>210,000.00</b>	<b>3,126,498.00</b>
	0106000000	General Administration Planning and Support Services	3,336,498.00	210,000.00	3,126,498.00
1095102300			<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>
	0106000000	General Administration Planning and Support Services	4,000,000.00	4,000,000.00	0.00
1095102400			<b>3,952,097.00</b>	<b>3,951,305.40</b>	<b>791.60</b>
	0106000000	General Administration Planning and Support Services	3,952,097.00	3,951,305.40	791.60
1095102500			<b>40,879,892.00</b>	<b>12,848,237.00</b>	<b>28,031,655.00</b>
	0106000000	General Administration Planning and Support Services	40,879,892.00	12,848,237.00	28,031,655.00
1095102600			<b>2,285,600.00</b>	<b>0.00</b>	<b>2,285,600.00</b>
	0106000000	General Administration Planning and Support Services	2,285,600.00	0.00	2,285,600.00
<b>Grand Total</b>			<b>2,987,638,791.00</b>	<b>2,467,513,257.35</b>	<b>520,125,533.65</b>

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

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

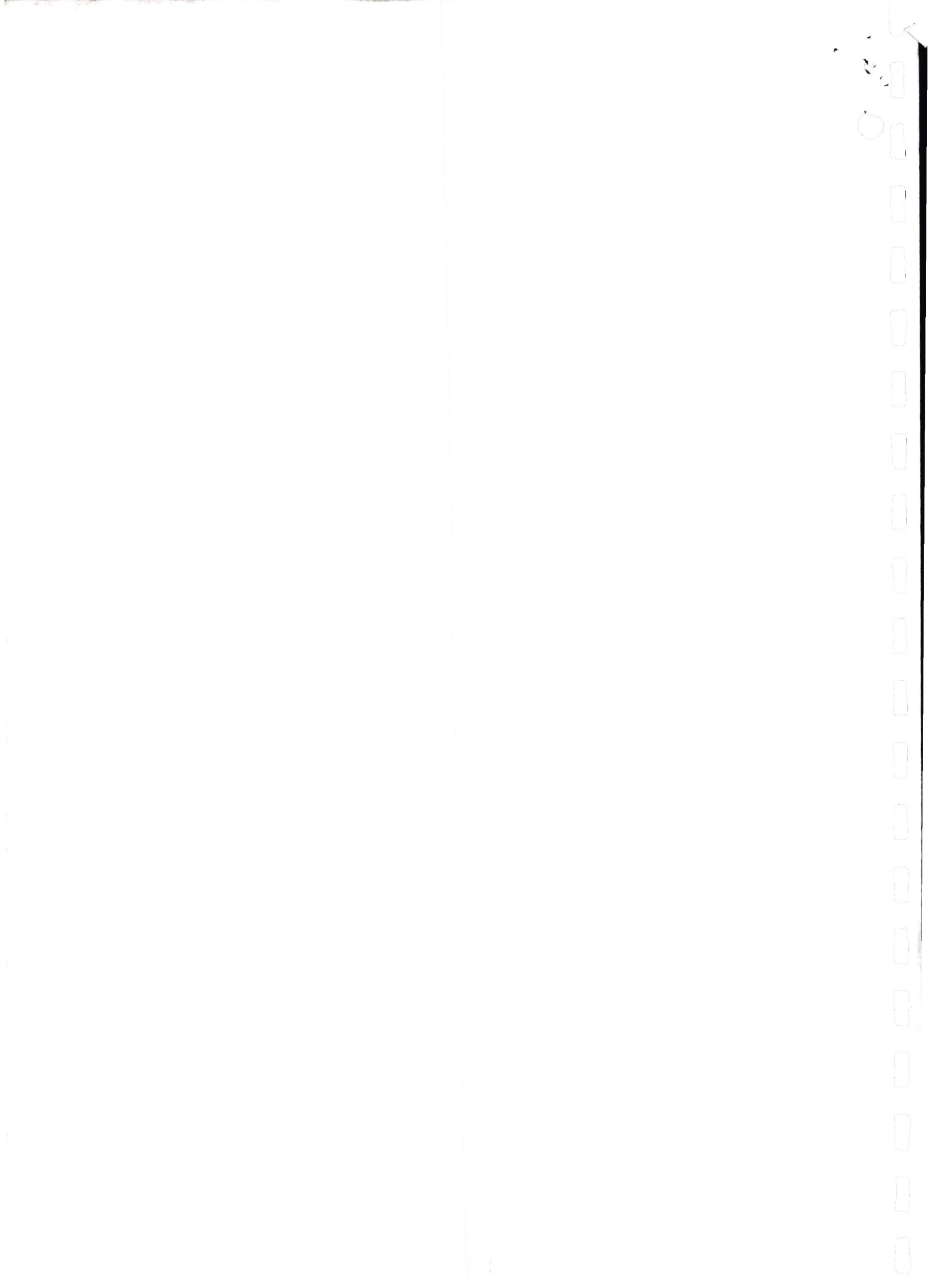
Date: \_\_\_\_\_

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

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

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

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





### Budget Execution By Programmes and Sub-Programmes

Entity: 1095-State Department for Public Works

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0102000000		Housing Development and Human Settlement	7,317,410.00	6,920,445.60	396,964.40
	0102010000	Housing Development	7,317,410.00	6,920,445.60	396,964.40
0103000000			1,112,125,272.00	918,718,910.30	193,406,361.70
	0103010000	Stalled and new Government buildings	1,112,125,272.00	918,718,910.30	193,406,361.70
	0103020000	Building Standards and Research	0.00	0.00	0.00
0104000000			368,818,750.00	258,539,858.40	110,278,891.60
	0104010000	Coastline Infrastructure Development	226,778,750.00	186,220,056.95	40,558,693.05
	0104020000		142,040,000.00	72,319,801.45	69,720,198.55
0106000000		General Administration Planning and Support Services	527,774,572.00	355,572,625.60	172,201,946.40
	0106010000	Administration, Planning & Support Services	494,655,172.00	321,785,008.45	172,870,163.55
	0106020000	Procurement, Warehousing and Supply	33,119,400.00	33,787,617.15	(668,217.15)
0218000000			971,602,787.00	927,761,417.45	43,841,369.55
	0218010000		897,900,000.00	857,475,000.00	40,425,000.00
	0218020000		24,165,903.00	23,433,003.35	732,899.65
	0218030000		49,536,884.00	46,853,414.10	2,683,469.90
		<b>Grand Total</b>	<b>2,987,638,791.00</b>	<b>2,467,513,257.35</b>	<b>520,125,533.65</b>

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

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

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

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

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

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

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

