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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
MINISTRY OF ENVIRONMENT, WATER AND
NATURAL RESOURCES

FOR THE YEAR ENDED
30 JUNE 2014

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF ENVIRONMENT, WATER AND NATURAL RESOURCES FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Ministry of Environment , Water and Natural Resources set out at pages 9 to 34, which comprise the statement of financial assets as at 30 June 2014, the statement of receipts and payments, the statement of cash flows and statement of comparative budget and actual amounts, for the year then ended together with a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

Basis for Qualified Opinion

1. Pending Bills

Bills amounting Kshs.471,807,164 chargeable to both recurrent and development votes for the Ministry's two state departments as at 30 June 2014 were not paid in the year 2013/2014 but were instead carried forward to 2014/2015. Had these bills been paid and the expenditure charged, the statement of receipts and payments would have reflected a reduced surplus of Kshs.426,859,945 instead of Kshs.898,667,109. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions of the subsequent year to which they have to be charged.

2. Cash and Cash Equivalents

2.1 Balance Brought Forward

During the year under review, the former Ministry of Water and Irrigation was merged with the Ministries of Environment and Mineral Resources, Regional Authorities and Forestry and Wildlife to form the new Ministry of Environment, Water and Natural Resources. All the above Ministries had bank accounts which held a combined amount of Kshs.266,192,394 as at 30 June 2013. It was however observed that no evidence was available for audit verification to indicate the status of the balance of Kshs.266,192,394 after the Ministries were merged.

2.2 Bank Reconciliation

Examination of the bank reconciliation statement as at 30 June 2014 revealed the following unexplained reconciling items:-

2.2.1 Recurrent Account No.0001821508

The recurrent account cash book reflected:

- Payments in the cashbook not yet presented in the bank of Kshs.48,467,363

- Payments in the bank not in the cashbook totalling Kshs.217,332,923
- Undisclosed payments amounting Kshs.10,012,938 only described as transfer payments as at 30 June 2014.

2.2.2 Development Account No.1000181737

The development account cash book reflected:

- Payments in cashbook not in bank statement amounting Kshs.47,191,072.
- Payments in bank not in the cashbook amounting Kshs.27,319,148.
- Undisclosed amounts of Kshs.9,203,564 only described as transfer payments.

Undisclosed amounts amounting Kshs.941,548,812 only described as cash book errors as at 30 June 2014.

In view of the foregoing, it has not been possible to confirm the accuracy and completeness of the cash and cash equivalents balance of Kshs.913,355,099 as at 30 June 2014.

3. Approved Supplementary Estimates

The approved supplementary estimates reflects a balance of Kshs.36,360,037,952 for both recurrent and development expenditures for the year ended 30 June 2014. However, it was observed that the funds received from the National Treasury amounted Kshs.29,246,869,442 leading to an unexplained and unreconciled difference of Kshs.7,113,168,510 as at 30 June 2014.

4. Grants to Government Agencies

The statement of receipts and payments reflects grants remitted to Government agencies totalling Kshs.8,251,238,611, which constitutes 66% of total approved estimates of Kshs.12,523,743,887 resulting to an unexplained unremitted difference of Kshs.4,272,505,276 (33%). Further, variances between the Ministry's balances and the Agency's financial statements on amounts disbursed and received were noted as follows:-

Agency	Ministry's Financial Statements (Kshs)	Agency's Financial Statements (Kshs)	Variance (Kshs)
Tana and Athi Rivers Dev. Authority	282,021,868	352,910,228	70,888,360
Kenya Water Institute	282,973,060	275,880,000	7,093,060

National Environment Mgmt Authority	438,190,194	439,455,994	1,265,800
Kenya Water Towers Agency	94,700,000	185,200,000	90,500,000
Public Complaints Committee on Environment	33,930,000	48,510,000	14,580,000
National Environment Tribunal	22,500,000	87,480,000	64,980,000
Kenya Wildlife Service	2,002,077,200	3,554,380,000	1,552,372,800
National Water Conservation and Pipeline Corporation	221,648,459	192,554,000	29,094,459

As a result, the variances have not been explained as at 30 June 2014.

5. Outstanding Imprests Kshs.38,982,191

The Ministry's statement of assets and liabilities as at 30 June 2014 reflects outstanding imprests amounting Kshs.38,982,191. It is not clear and the Ministry has not explained why the imprest amount had not been surrendered as at 30 June 2014 and further what the Ministry is doing to enforce the Imprest management rules of recovering unaccounted for funds from the officers payroll within 48 hours after completion of official journeys.

Consequently the outstanding imprest of Kshs.38,982,191 remains unaccounted for as at 30 June 2014.

6. Un-Accounted for A.I.Es

During the year under review, the Meteorological Department Kisumu County received Kshs.15,900,000 through A.I.Es No.A632858 and No.A708016 of 1 April 2014 and 11 June 2014 respectively each having a value of Kshs.7,950,000. The amount was to be used for infrastructure and civil works and research. However, management did not explain where the civil works and research were undertaken. Further, no records were kept at the District Treasury to show how the money was utilized.

In the circumstances, the total amount of Kshs.15,900,000 remains unaccounted for as at 30 June 2014.

7. District Suspense

Included in the financial assets balance of Kshs.913,355,099 is District Suspense balance of Kshs.804,508,045 which represent unspent Authority to incur expenditures in the Districts. It was however observed that this balance should have been classified as cash and bank balance instead of district suspense account.

As a result, the amount of Kshs. 804,508,045 remains unaccounted for as at 30 June 2014.

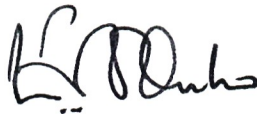
8. Compensation of Employees

It was observed that a total of 243 number of staff from the Ministry have been seconded to National Water Conservation and Pipeline Corporation in various core operations, which include drilling, Electro mechanical, land and survey and water technicians. Although the Ministry has explained that the officers were seconded as the Ministry Headquarters ceased to implement technical projects attached to the Boards, it is not clear and Ministry has not explained why it continues to pay officers who are serving other statutory bodies, and also why the officers cannot be officially absorbed by those institutions.

The legality of the compensation of 243 number of employees at National Water Conservation and Pipeline Corporation could not be confirmed as at 30 June 2014.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion Paragraph, the financial statements presents fairly, in all material respects the financial position of the Ministry as at 30 June 2014 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards, Public Finance Management Act, 2012 and Government Financial Regulations and Procedures.

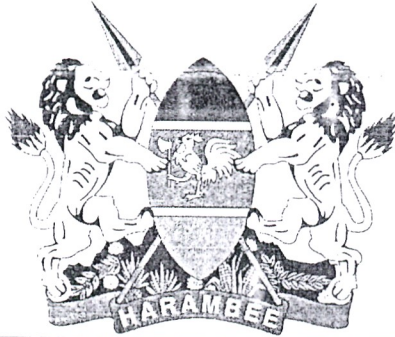


Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

23 April 2015

KENYA NATIONAL AUDIT OFFICE
P. O. Box 30084 - 00100, NAIROBI.
30 SEP 2014
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MINISTRY OF ENVIRONMENT, WATER AND NATURAL RESOURCES

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry was established by Executive Order No. 2/2013 of May 2013 by merging the Ministry of Environment and Mineral Resources, Ministry of Water and Irrigation, Ministry of Wildlife and Forestry and the Ministry of Regional Development Authorities. At cabinet level, the Ministry is represented by the Cabinet Secretary for Environment, Water and Natural Resources, who is responsible for the general policy and strategic direction of the Ministry.

The Ministry's vision is "A clean, healthy, safe and sustainably managed environment, Water and Natural resources"

The Ministry's mission commits, "To facilitate good governance in the protection, restoration, conservation, development and management of environment, water and natural resources for equitable and sustainable development"

(b) Key Management

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

- i. State Department of Environment and Natural Resources
- ii. State Department of Water

The state Department of Environment and Natural Resources is charged with responsibilities of implementing policies, strategies and development plans for conservation, protection and management of Environment and Natural Resources.

The State Department of Water is tasked with the role of formulating, reviewing and implementation of policy on the water sector, Integrated Regional Development programmes and the reclamation of degraded lands for sustainable development of the country.

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Mr. Richard Lesiyampe
2.	Principal Secretary	James Teko Lopcyetum
3.	Environment Secretary	Alice Kaudia, (Phd, HSC)
4.	Conservation Secretary	Gedion Gathara
5.	Director Administration- Environment	Amb. Julius K. Kandie, EBS
6.	Director Administration- Water	David Jakaiti
7.	Chief Finance Officer	Melisa Musema
8.	Director Water Resources	John Rao Nyaoro
9.	Ag. Director Water Services	Robinson Gaita

No.	Designation	Name
10.	Chief Economist	Paul Asele
11.	Director Wildlife	William Kiprono
12.	Director Forestry	David Mbugua
13.	Director Meteorological Services	Dr. Joseph Mukabana, Phd, MBS
14.	Principal Accounts Controller	Jeremiah Matoke
15.	Internal Audit	Elizabeth Kiano
16.	Director Human Resource	Wilfred Amolo
17.	Head of Procurement	Isaac Mutungi
18.	Director Nairobi River Basin Programme	Erick FN Akotsi
19.	Director National Environment Management Authority	Prof. Geoffrey Wahungu
20.	Director Regional Development Authority	Charles Mwanda

(d) Fiduciary Oversight Arrangements

Audit and finance committee

(i) Mandate

The mandate of the audit committee shall include:-

- Assisting the accounting officer/chief executive officer in enhancing internal controls in order to improve efficiency, transparency and accountability.
- Reviewing audit issues raised by both internal and external auditors.
- Resolving unsettled and unimplemented Public Accounts and Public Investments Committees' (PAC/PIC) recommendations.
- Enhancing communication between management, internal and external audit and fostering an effective internal audit function.

However, the mandate of the audit committee shall not be limited in any way, which would prevent it from properly performing its duties and responsibilities.

(ii) Duties and Responsibilities

Duties and responsibilities covering three broad areas relating to compliance with internal controls, financial reporting and governance shall include:-

- Evaluating adequacy of management procedures with regard to issues relating to risk management, control and governance.
- Reviewing and approving the audit charter where applicable and internal audit annual work plans.
- Reviewing the systems established to ensure sound public financial management and internal controls, as well as compliance with policies, laws, regulation, procedures, plans and ethics.
- Initiating special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the accounting officer/chief executive officer.

The above responsibilities should not prevent the audit committee from carrying out any tasks, which are within its mandate.

(e) Headquarters

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

(f) Entity Contacts

Telephone: (254) (254)4900000/2716103
E-mail: ps@water.go.ke
Website: www.water.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CABINET SECRETARY

The Ministry of Environment, Water and Natural Resources (MEWNR), established by Executive Order No. 2/2013 of May 2013 is mandated to undertake protection, conservation and development of environment, water and natural resources for sustainable development. In 2013, the government, in line with the Constitution, rationalized the portfolio, responsibilities and functions of all the ministries and other government agencies. Consequently, the Ministries of Environment and Mineral Resources, Forestry and Wildlife, Water and Irrigation and Regional Development Authorities were merged to form the Ministry of Environment, Water and Natural Resources.

The Ministry of Environment, Water and Natural Resources (MEWNR), approved revised budget for the period under review was Kshs 29.7 billion. However, the actual expenditure/receipts by the ministry during the review period totalled about Kshs 28.4 billion. The ministry spent about Kshs 8.5 billion on recurrent expenditures and Kshs 19.8 billion on development expenditure. The Government channelled Kshs 29.2 billion to the Ministry, whereas the donors channelled Kshs 8.2 billion. Funds channelled to the ministry state Corporations during the year totalled Kshs 6.9 billion. The absorption rate is 98%.

The Ministry recognises its constitutional obligation in the water and environment sector and has been taking appropriate action. The ministry implemented twelve (12) programmes in the review period 2013/14. These programmes are: Environment Policy Development and Coordination; Environment Management and Protection; Meteorological Services; Forestry and Wildlife Policy Regulation and Coordination; Forestry Development and Management; Wildlife Conservation and Management; Water Policy and Management; Water Supply Services; Sewerage Services; Water Resources Management and Water Storage; Irrigation and Land reclamation; and Integrated Regional Development.

A number of policies and legislations have been re-drafted and laws amended or enacted along the timelines of the constitution. The key policies, enacted bills and reviewed laws are: The Wildlife Conservation Act 2013; Water Act 2013 (amendments); Environment Management and Coordination Act (1999) amendments; Forest Act (2005) amendments; Environment Policy finalized and submitted to the Attorney General; Policy Draft Trans-boundary Water policy has been finalized.

In the water sector, there has been a marked improvement in delivery of water services in the Cities and most Towns of the country over the last year. Water supply increased through completion of both rural and urban water projects. This has contributed to additional population of about 1.4 million people accessing safe water which translates to an increase of 2.1% from the previous 51.2% to 53.3%. It is important to note that this percentage increase also covers the population growth. All these achievements have been made possible with an investment of Kshs 10 billion shillings by the Government.

The tree cover has been increased from 6.99% - 7.5 % through raising and planting 134 million tree seedlings.

Securing Wildlife corridors/migratory routes: acquired the Laikipia National Park, a 17,000 acre migratory corridor between Laikipia and Samburu; gazettelement of Lake Kanyaboli National Reserve in Siaya, and establishment of Laikipia National park that provide safe migratory routes for wildlife thereby winning more space for wildlife;

Restoration of Urban Rivers: Work on restoration of urban rivers was intensified in recognition of the importance of clean rivers to human health; especially in high density settlements. The cleaning of Nairobi and Sosian rivers continued. About 270, 000 indigenous trees –seedlings were planted along Matheru, Ngong, and Nairobi and Sosain river-banks. The planting was supported by 12000 youths employed on temporary basis. A 26 acre Green Park was established between the National Museums of Kenya and Kamukimji police station,

Despite the achievements recorded over the review period, the Ministry faces a number of challenges. The challenges include inadequate funding, inadequate legal and policy framework, weak monitoring and evaluation, population pressure, high levels of poverty, climate change, limited value addition and product diversification and implementation of the constitution focusing on rights of the citizens. In addition, the sector faces a number of emerging issues including Carbon trade, green economy. And managing of Community/Stakeholders expectation

In order to achieve the strategic objectives of the ministry in line with Constitution of Kenya, Kenya Vision 2030 and MTP II, the following interventions are recommended: finalize and adopt a public private partnership framework and issuance of infrastructure bonds to complement government resources; timely release of funds; continue to develop, review the policy and legal/ institutional frameworks; capacity building: Promotion of nature based enterprises; Prudent utilization of resources; Youth involvement in environmental management and strengthening monitoring and evaluation.



PROF. JUDI WAKHUNGU
CABINET SECRETARY

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

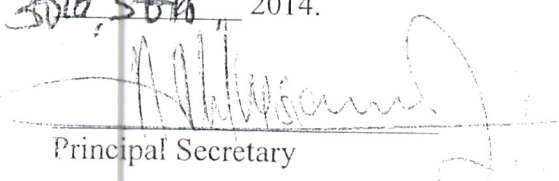
The Accounting Officer in charge of the Ministry of Environment, Water and Natural Resources is responsible for the preparation and presentation of the ministry's financial statements, which give a true and fair view of the state of affairs of the ministry for and as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the ministry; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the ministry ; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


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

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

Approval of the financial statements

The ministry's financial statements were approved and signed by the Accounting Officer on 30th June 2014.


Principal Secretary


Principal Accounts Controller

**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE MINISTRY OF ENVIRONMENT,
WATER AND NATURAL RESOURCES**

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

Management's responsibility for the financial statements

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

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

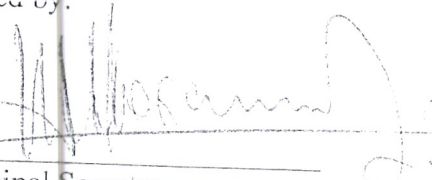
Auditor General


Date

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	470,133,795	2,156,874,409
Transfers from National Treasury	4	29,246,861,442	37,376,087,154
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	65,528,250	91,797,297
Proceeds from Foreign Borrowings	8	6,913,552,697	7,812,314,592
Proceeds from Sale of Assets	9	-	2,019,324,902
Reimbursements and Refunds	10	-	-
Returns of Equity Holdings	11	-	-
Other Revenues	12	-	-
TOTAL REVENUES		<u>1,393,000</u>	<u>2,397,301,543</u>
		36,697,469,184	51,853,699,897
PAYMENTS			
Compensation of Employees	13	2,359,950,474	4,076,687,983
Use of goods and services	14	2,224,239,382	4,717,864,040
Interest payments	15	-	-
Subsidies	16	-	-
Transfers to Other Government Units	17	-	-
Other grants and transfers	18	8,251,238,611	14,397,945,954
Social Security Benefits	19	10,137,707	14,045,294
Acquisition of Assets	20	22,953,235,901	25,024,869,238
Finance Costs, including Loan Interest	21	-	-
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Other Expenses	23	-	-
TOTAL PAYMENTS		<u>35,798,802,075</u>	<u>48,231,412,509</u>
SURPLUS		<u>898,667,109</u>	<u>3,622,287,388</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th SEP, 2014 and signed by:


Principal Secretary

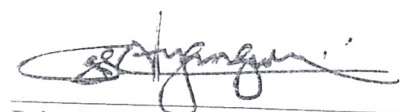

Principal Accounts Controller

VI. STATEMENT OF ASSETS

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	24A	68,019,509	266,192,394
Cash Balances	24B	1,335,549	1,733,281
Cash Equivalents	24C	-	-
Outstanding Imprest	24D	38,982,191	15,405,131
Salary Advances	24E	509,805	1,305,630
District suspense	24F	804,508,045	3,529,038,388
TOTAL FINANCIAL ASSETS		<u>913,355,099</u>	<u>3,813,674,825</u>
REPRESENTED BY			
Fund balance b/fwd	25	14,687,990	191,387,437
Surplus for the year		898,667,109	3,622,287,388
Prior year adjustments	26	-	-
NET FINANCIAL POSITION		<u>913,355,099</u>	<u>3,813,674,825</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th 8/2014, 2014 and signed by:


Principal Secretary


Principal Accounts Controller

VII. STATEMENT OF CASHFLOW

	Note	2013 - 2014 Kshs	2012 - 2013 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	470,133,795	2,156,874,409
Transfers from National Treasury	4	29,246,861,442	37,376,087,154
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	10	-	-
Returns of Equity Holdings	11	-	-
Other Revenues	12	1,393,000	2,397,301,543
Payments for operating expenses			
Compensation of Employees	13	(2,359,950,474)	(4,076,687,983)
Use of goods and services	14	(2,224,239,382)	(4,717,864,040)
Interest payments	15	-	-
Subsidies	16	-	-
Transfers to Other Government Units	17	-	-
Other grants and transfers	18	(8,251,238,611)	(14,397,945,954)
Social Security Benefits	19	(10,137,707)	(14,045,294)
Finance Costs, including Loan Interest	21	-	-
Other Expenses	23	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cashflow from operating activities		16,872,822,063	18,723,719,835
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	9	-	2,019,324,902
Acquisition of Assets	20	(22,953,235,901)	(25,024,869,238)
Net cash flows from Investing Activities		(22,953,235,901)	(23,005,544,336)

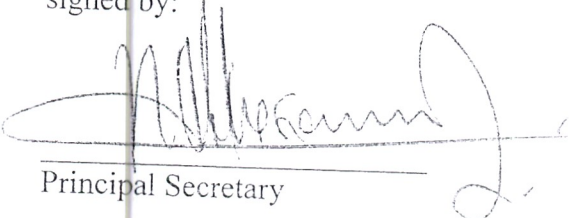
**CASHFLOW FROM BORROWING
 ACTIVITIES**

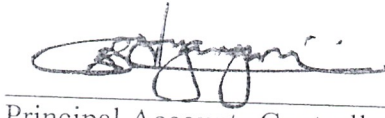
Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	65,528,250	91,797,297
Proceeds from Foreign Borrowings	8	6,913,552,697	7,812,314,592
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Net cash flow from financing activities		6,979,080,947	7,904,111,889

**NET INCREASE IN CASH AND CASH
 EQUIVALENT**

Cash and cash equivalent at BEGINNING of the year	24	898,667,109	3,622,287,388
Cash and cash equivalent at END of the year	24	14,687,990	191,387,437
		<u>913,355,099</u>	<u>3,813,674,825</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th Oct, 2014 and signed by:


 Principal Secretary


 Principal Accounts Controller

II. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

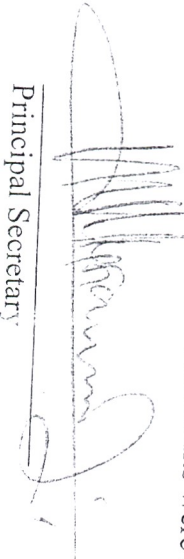
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	-	-	-	-	-	0%
Social Security Contributions	-	-	-	-	-	0%
Proceeds from Domestic and Foreign Grants	3,377,641,852	(822,895,000)	2,554,746,852	470,133,795	2,084,613,057	18%
Exchequer releases	29,742,295,067	-	29,742,295,067	29,246,861,442	495,433,625	98%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	13,264,105,638	(4,387,120,638)	8,876,985,000	6,913,552,697	1,963,432,303	78%
Proceeds from Sale of Assets	2,308,930,000	-	2,308,930,000	-	2,308,930,000	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
Other Receipts	1,483,620,239	30,000,000	1,513,620,239	1,393,000	1,512,227,239	0%
Total receipts	50,176,592,796	(5,180,015,638)	44,996,577,158	36,631,940,934	8,364,636,224	81%
PAYMENTS						
Compensation of Employees	2,488,733,279	(331,417,206)	2,157,316,073	2,359,950,474	(202,634,401)	109%
Use of goods and services	3,031,545,225	88,260,571	3,119,805,796	2,224,239,382	895,566,414	71%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	11,274,474,017	1,249,269,870	12,523,743,887	8,251,238,611	4,272,505,276	66%

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Social Security Benefits	19,377,337	(661,000)	18,716,337	10,137,707	8,578,630	54%
Acquisition of Assets	37,415,546,033	(10,238,550,968)	27,176,995,065	22,953,235,901	4,223,759,164	84%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	0%
Total Payments	54,229,675,891	(9,233,098,733)	44,996,577,158	35,798,802,075	9,197,775,082	80%

- i. The under utilisation of 18% is due to delay in disbursement of funds by the donors.
- ii. The over expenditure of 9% under compensation of employees is due to reduction in the supplementary budget after expenditure had been incurred.

The entity financial statements were approved on 30th Sep 2014 and signed by:



Principal Secretary



Principal Accounts Controller

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation	Comments
	a	b	c=a+b	d	e=c-d	f=d/c %	
RECEIPTS							
Tax Receipts	-	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-	
Exchequer releases	8,487,403,713	-	8,487,403,713	8,484,713,502	2,690,211	99%	
Transfers from Other Government Entities	-	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	-	
Proceeds from Sale of Assets	2,308,930,000	-	2,308,930,000	-	2,308,930,000	0%	
Reimbursements and Refunds	-	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	-	
Other Receipts	1,230,120,239	30,000,000	1,260,120,239	1,393,000	1,258,727,239	0%	
Total receipts	12,026,453,952	30,000,000	12,056,453,952	8,933,393,000	3,123,060,952	74%	
PAYMENTS							
Compensation of Employees	2,075,056,099	(257,343,706)	1,817,712,393	2,011,425,640	(193,713,247)	111%	(i)
Use of goods and services	869,720,206	1,471,996	871,192,202	788,218,280	82,973,922	90%	
Interest payments	-	-	-	-	-	-	
Subsidies	-	-	-	-	-	-	

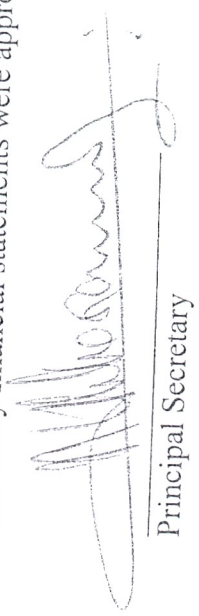
Ministry of Environment, Water And Natural Resources
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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation	Comments
	a	b	c=a+b	d	e=c-d	f=d/c %	
Transfers to Other Government Units	-	-	-	-	-	-	
Other grants and transfers	8,236,174,353	1,086,000,000	9,322,174,353	5,759,542,377	3,562,631,976	62%	
Social Security Benefits	14,377,337	(661,000)	13,716,337	7,075,830	6,640,507	52%	
Acquisition of Assets	28,843,000	2,815,667	31,658,667	23,530,094	8,128,573	74%	
Finance Costs, including Loan Interest	-	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	
Other Payments	-	-	-	-	-	-	
Total Payments	11,224,170,995	832,282,957	12,056,453,952	8,589,792,221	3,466,661,731	71%	

Notes

- i. The over expenditure of 11% under compensation of employees is due to reduction in the supplementary budget after expenditure had been incurred.

The entity financial statements were approved on 30th Sep, 2014 and signed by:


 Principal Secretary


 Principal Accounts Controller

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

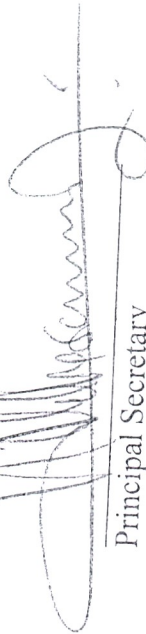
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Tax Receipts	-	-	-	-	-	0%
Social Security Contributions	-	-	-	-	-	0%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Exchequer releases	3,377,641,852	(822,895,000)	2,554,746,852	470,133,795	2,084,613,057	18%
Transfers from Other Government Entities	21,254,891,354	-	21,254,891,354	20,314,861,442	940,029,912	96%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	13,264,105,638	(4,387,120,638)	8,876,985,000	6,913,552,697	1,963,432,303	78%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
Other Receipts	253,500,000	-	253,500,000	-	-	0%
Total receipts	38,150,138,844	(5,210,015,638)	32,940,123,206	27,698,547,934	5,241,575,272	84%
PAYMENTS						
Compensation of Employees	413,677,180	(74,073,500)	339,603,680	348,524,834	8,921,154	103%
Use of goods and services	2,161,825,019	86,788,575	2,248,613,594	1,436,021,102	812,592,492	64%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	3,038,299,664	163,269,870	3,201,569,534	2,491,696,235	709,873,300	78%
Acquisition of Assets	5,000,000	-	5,000,000	3,061,878	1,938,123	61%
Finance Costs, including Loan Interest	37,386,703,033	(10,241,366,635)	27,145,336,398	22,929,705,807	4,215,630,591	84%
	-	-	-	-	-	0%

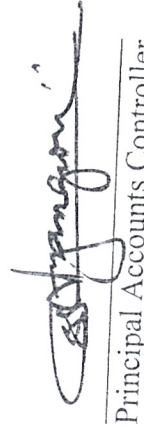
Ministry of Environment, Water And Natural Resources
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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
Total Payments	43,005,504,896	(10,065,381,690)	32,940,123,206	27,209,009,854	5,731,113,352	83%

- i. The under utilisation of 18% is due to delay in disbursement of funds by the donors.
- ii. Over expenditure of 3% under compensation of employees is due to reduction in the supplementary budget after expenditure had been incurred.

The entity financial statements were approved on 30th Sept, 2014 and signed by:


 Principal Secretary


 Principal Accounts Controller

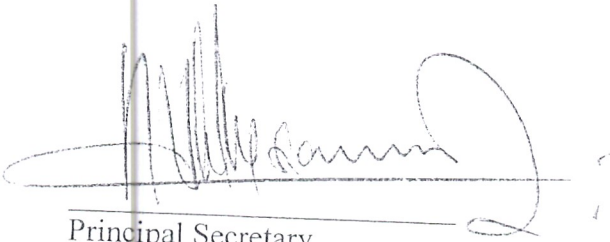
XI. SUMMARY STATEMENT OF PROVISIONINGS

• Details of General Accounts On Vote


	2013 - 2014	2012 - 2013
	Kshs	Kshs
GAV Provisioning account balance	<u>1,328,572,483</u>	<u>11,098,342,570</u>
<i>Total</i>	<u>1,328,572,483</u>	<u>11,098,342,570</u>

• Details of Exchequer Account

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Exchequer Provisioning account balance	<u>495,433,625</u>	<u>6,692,542,346</u>
<i>Total</i>	<u>495,433,625</u>	<u>6,692,542,346</u>



Principal Secretary



Principal Accounts Controller

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Ministry of Environment, Water and Natural Resources. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Ministry of Environment, Water and Natural Resources.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX RECEIPTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Taxes on Income, Profits and Capital Gains	-	-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
Total	=	=

2 SOCIAL SECURITY CONTRIBUTIONS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	=	=

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2013 - 2014	2012 - 2013
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Grants Received from Multilateral Donors (International Organisations)				
UNDP and European Development Fund			14,114,156	-
UNICEF			23,754,143	2,156,874,409
OPEC/ Arab Bank for Economic Development in Africa			432,265,496	-
Grants Received from other levels of government				
(Insert name of donor)			-	-

Name of Donor	Date received	Amount in foreign currency	2013 - 2014	2012 - 2013
Total			470,133,795	2,156,874,409

4 EXCHQUER RELEASES

Description and reference of the transfer	2013 - 2014	2012 - 2013
	Kshs	Kshs
1st quarter transfer	4,565,836,770	7,607,328,478
2nd quarter transfer	6,429,046,878	9,790,993,602
3rd quarter transfer	6,995,860,714	6,990,482,170
4th quarter transfer	11,256,117,080	12,987,282,904
Total	29,246,861,442	37,376,087,154

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers from Central government entities	-	-
Transfers from Counties	-	-
TOTAL	-	-

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
x% Retention amount in relation to project A	-	-
y% Retention amount in relation to project B	-	-
z% Retention amount in relation to project C	-	-
Deposits held in trust	65,528,250	91,797,297
Total	<u>65,528,250</u>	<u>91,797,297</u>

8 PROCEEDS FROM FOREIGN BORROWINGS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	6,913,552,697	7,812,314,592
Foreign Currency and Foreign Deposits	-	-
Total	<u>6,913,552,697</u>	<u>7,812,314,592</u>

9 PROCEEDS FROM SALE OF ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	648,500
Receipts from Sale of Certified Seeds and Breeding Stock	-	2,017,375,750
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	1,300,652
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	<u>-</u>	<u>2,019,324,902</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 REIMBURSEMENTS AND REFUNDS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	<u>-</u>	<u>-</u>

11 RETURNS OF EQUITY HOLDINGS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 OTHER RECEIPTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	155,500
Sales of Market Establishments	-	30,000,000
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	1,393,000	339,162,509
Receipts from Incidental Sales by Non-Market Establishments	-	1,889,269,586
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	1,500,000
Fines Penalties and Forfeitures	-	30,213,948
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	<u>1,393,000</u>	<u>107,000,000</u> <u>2,397,301,543</u>

13 COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	1,213,027,886	2,208,910,568
Basic wages of temporary employees	347,013,047	641,333,471
Personal allowances paid as part of salary	799,909,541	1,226,443,944
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	<u>2,359,950,474</u>	<u>4,076,687,983</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	47,049,599	562,340,076
Communication, supplies and services	67,416,205	97,492,089
Domestic travel and subsistence	223,321,416	365,839,211
Foreign travel and subsistence	105,881,398	114,212,365
Printing, advertising and information supplies & services	87,386,459	158,876,075
Rentals of produced assets	229,653,604	198,485,254
Training expenses	141,754,475	250,362,535
Hospitality supplies and services	140,382,540	182,013,342
Insurance costs	12,949,000	58,364,737
Specialised materials and services	258,407,598	607,601,277
Office and general supplies and services	75,513,717	120,740,143
Fuel Oil and Lubricants	56,350,394	217,782,008
Other operating expenses	660,156,899	1,347,844,608
Routine maintenance – vehicles and other transport equipment	21,837,979	91,324,279
Routine maintenance – other assets	96,178,101	344,586,041
Total	<u><u>2,224,239,382</u></u>	<u><u>4,717,864,040</u></u>

15 INTEREST PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-
Interest on Domestic Borrowing	-	-
Interest on Borrowing From Other Government Units	-	-
Total	<u><u>-</u></u>	<u><u>-</u></u>

16 SUBSIDIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
TOTAL	<u><u>-</u></u>	<u><u>-</u></u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Central government entities	-	-
Transfers to Counties	-	-
TOTAL	<u>-</u>	<u>-</u>

18 OTHER GRANTS AND OTHER PAYMENTS

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	5,717,643,584	9,138,647,872
Other capital grants and transfers	2,533,595,027	5,259,298,082
Total	<u>8,251,238,611</u>	<u>14,397,945,954</u>

19 SOCIAL SECURITY BENEFITS

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits	10,137,707	14,045,294
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	<u>10,137,707</u>	<u>14,045,294</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 ACQUISITION OF ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
<u>Non Financial Assets</u>		
Purchase of Buildings	-	-
Construction of Buildings	320,736,717	640,503,381
Refurbishment of Buildings	48,732,618	110,596,730
Construction of Roads	755,997,088	750,000,000
Construction and Civil Works	18,995,209,322	19,008,040,700
Overhaul and Refurbishment of Construction and Civil Works	13,050,000	-
Purchase of Vehicles and Other Transport Equipment	79,504,659	1,046,553,324
Overhaul of Vehicles and Other Transport Equipment	829,180	18,943,655
Purchase of Household Furniture and Institutional Equipment	4,285,335	4,091,816
Purchase of Office Furniture and General Equipment	386,123,589	119,794,314
Purchase of Specialised Plant, Equipment and Machinery	554,296,046	1,285,835,188
Rehabilitation and Renovation of Plant, Machinery and Equip.	27,906,105	51,601,501
Purchase of Certified Seeds, Breeding Stock and Live Animals	687,548,348	701,595,079
Research, Studies, Project Preparation, Design & Supervision	514,953,314	595,329,317
Rehabilitation of Civil Works	515,363,410	680,071,733
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	48,700,170	11,912,500
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	<u>22,953,235,901</u>	<u>25,024,869,238</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21 FINANCE COSTS, INCLUDING LOAN INTEREST

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
-Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	<u>-</u>	<u>-</u>

22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Repayments on Borrowings from Domestic Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On - Lending	-	-
Total	<u>-</u>	<u>-</u>

23 OTHER EXPENSES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
Total	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)**24A: Bank Accounts**

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
Central Bank A/C Recurrent - 1000181508	1,169,646	-
Central Bank A/C Development - 1000181737	1,321,613	-
Deposit account - 1000182229	65,528,250	-
Central Bank A/C Recurrent Water		9,407,722
Central Bank A/C Development Water		65,606,644
Deposit account Water		36,771,450
Central Bank A/C Forestry Recurrent	-	6,485,656
Central Bank A/C Forestry Development		86,429,783
Deposit Forestry		1,482,140
Central Bank A/C Regional Authorities Rec - 1000003758		2,294,355
Central Bank A/C Regional Authorities Dev - 1000003208		1,104,059
Deposit Regional authorities - 1000125179		1,871,791
Central Bank A/C Environment Rec - 010103021		611,455
Central Bank A/C Environment Dev - 010102021		2,455,423
Deposit Regional authorities - 010101021		51,671,916
Total	68,019,509	266,192,394

24B: CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Ministry Headquarters - Water	320,971	709,399
Ministry Headquarters - Deposits	1,014,578	-
Forestry	-	184,047
Regional	-	-
Environment	-	839,835
Other Locations (<i>specify</i>)	-	-
Total	<u>1,335,549</u>	<u>1,733,281</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24C: Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014 Kshs	2012 - 2013 Kshs
	-	-	-	-
	-	-	-	-
Total			-	-

24D: OUTSTANDING IMPRESTS

Name of Officer or Institution	2013-2014	2012-2013
Ministry of water (See annex 2)	38,982,191	3,606,781
State department of environment	-	11,659,079
Former Ministry of Regional Development Authorities		139,271
Total	38,982,191	15,405,131

24E: ADVANCES

Name of Officer or Institution	2013-2014	2012-2013
Ministry of water (See annex 3s)	509,805	-
State department of environment	-	1,113,004
Ministry of Regional Development Authorities		15,678
Ministry of Forestry & Wildlife		176,948
Total	509,805	1,305,630

24F: DISTRICT SUSPENSE

Name of Officer or Institution	2013-2014	2012-2013
Ministry of water - Various Districts	804,508,045	3,529,038,388
Total	804,508,045	3,529,038,388

NOTES TO THE FINANCIAL STATEMENTS (Continued)

25. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	1,733,281	2,945,137
Cash equivalents (short-term deposits)	-	-
Imprest	11,649,079	187,859,720
Salary Advance	<u>1,305,630</u>	<u>582,580</u>
Total	<u>14,687,990</u>	<u>191,387,437</u>

26. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Total	<u>-</u>	<u>-</u>

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Directorate	2013 - 2014	2012 - 2013
	Kshs	Kshs
State Department of Water & Regional Authorities	86,983,624	-
State Department of Environment & Natural Resources	<u>384,823,540</u>	-
	<u>471,807,164</u>	<u>==</u>

27.2: PENDING STAFF PAYABLES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
State Department of Water	-	-
State Department of Environment	-	-
	-	-
	-	-
	<u>==</u>	<u>==</u>

27.3: OTHER PENDING PAYABLES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (specify)	-	-
	<u>==</u>	<u>==</u>

28 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ministry of Water					
734	Under-expenditure and Under-collection of AIA	Capturing district expenditure, over estimation of AIA by water services boards	Mr. Jeremiah Matoke- PAC	Resolved	N/A
735	Pending Bills	Lack of liquidity by year end	Mr. Jeremiah Matoke- PAC	Resolved	N/A
736	Unsupported expenditure	Documents availed	Mr. Jeremiah Matoke- PAC	Resolved	N/A
737	Grant Government Agency	Differences in accounting approaches between the ministry and corporation.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
738	Ledger /Trial balance production	Documents provided.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
739	Long outstanding balances	Explanation provided	Mr. Jeremiah Matoke- PAC	Resolved	N/A
740	Unsupported clearance.	Journal vouchers raised.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
741	Un analysed balances	Explanation provided	Mr. Jeremiah Matoke- PAC	Resolved	N/A
742	Lack of ledger and trial balance	Documents provided.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
743	Under expenditure and under collection of AIA	i. Capturing district expenditure ii. Over estimation of AIA by water services boards	Mr. Jeremiah Matoke- PAC	Resolved	N/A
744	Pending bills	Lack of liquidity	Mr. Jeremiah Matoke- PAC	Resolved	N/A
745	Wrongly charged account	Explanation provided	Mr. Jeremiah Matoke- PAC	Resolved	N/A
746	Grant to government agencies	Differences in accounting approaches between the ministry and corporation.	Mr. Jeremiah Matoke- PAC	Resolved	N/A

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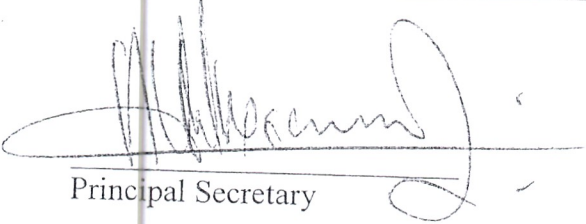
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
747	Irregular payment of fuel to Tinderet	Explanation provided	Mr. Jeremiah Matoke- PAC	Resolved	N/A
748	Unaccounted for fuel	District water officers have not responded	Mr. Jeremiah Matoke- PAC	Not Resolved	31/10/2014
749	Unaccounted for expenditure	District water officers have not responded	Mr. Jeremiah Matoke- PAC	Not Resolved	31/10/2014
750	Irregular encashment of third party cheques	Explanation provided	Mr. Jeremiah Matoke- PAC	Resolved	N/A
751	Unsupported expenditure	Explanation provided.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
752	Irregular procurement of goods. DWO: Manderu East.	Explanation provided	Mr. Jeremiah Matoke- PAC	Resolved	N/A
753	Long outstanding balances	District suspense and general suspense.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
754	Unsupported clearance	Journal vouchers raised.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
755	Lack of trial balance / ledger.	Documents provided.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
756	Un reconciled balances	Reconciliation provided.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
757	Lack of ledger and trial balances	Documents provided.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
758	Statement of outstanding loans	Explanation provided.	Mr. Jeremiah Matoke- PAC	Resolved	N/A
Ministry of Environment					
759	Under-collection of Appropriation –in-Aid	Under bidding for boarded items and low number of students at the Meteorological institute	Mr. Johnson Njuguna-PAC	Resolved	N/A
760	Omission of Footnotes	Footnotes prepared and submitted	Mr. Johnson Njuguna-PAC	Resolved	N/A
761	Pending Bills	Caused by reduction in the budget in supplementary estimates	Mr. Johnson Njuguna-PAC	Resolved	N/A
762	Wrongly charged expenditures	Reduction in the supplementary budget	Mr. Johnson Njuguna-PAC	Resolved	N/A
763	Un-reconciled Grant Disbursements	Erroneous posting of District expenditure	Mr. Johnson Njuguna-PAC	Resolved	N/A

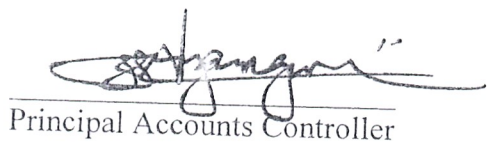
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
764	Long Outstanding balances	Explanations have been provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
765	Un-reconciled PMG Account balance	Reconciliation already provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
766	Lack of Ledger and Trial Balance	Due to error of omission. Now provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
767	Under-expenditure and Under-collection of AIA	i. Long procurement process ii. Non receipts of donor funds	Mr. Johnson Njuguna-PAC	Resolved	N/A
768	Pending bills	Exchequer under-issue	Mr. Johnson Njuguna-PAC	Resolved	N/A
769	Wrongly charged expenditure	Reduction in the supplementary budget	Mr. Johnson Njuguna-PAC	Resolved	N/A
770	Irregular payment of meal allowances	Explanations have been provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
771	Irregular procurement	Relevant documents provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
772	Long Outstanding balances	Explanations have been provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
773	Unsupported clearance	Analysis completed and availed	Mr. Johnson Njuguna-PAC	Resolved	N/A
774	Un-reconciled Paymaster account balance	Analysis availed	Mr. Johnson Njuguna-PAC	Resolved	N/A
775	Lack of Ledger and Trial Balance	Have been provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
776	Unsupported balances	Due to error of omission. Trial balance provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
777	Receiver of revenue	No budgetary provision for revenue. Analysis has been provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
778	Lack of footnotes	Explanations have been provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
779	Exclusion of revenue	Statement amended and submitted	Mr. Johnson Njuguna-PAC	Resolved	N/A
Ministry of Forestry					
1190	Under-collection of Appropriation-in-aid	Conflict in devolved functions	Mr. Johnson Njuguna-PAC	Resolved	N/A
1191	Un reconciled difference	Difference reconciled and adjustments made	Mr. Johnson Njuguna-PAC	Resolved	N/A

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1192	Pending bills	Caused by reduction in the budget in supplementary estimates	Mr. Johnson Njuguna-PAC	Resolved	N/A
1193	Unaccounted for expenditure	Explanations provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
1194	Grants to Wildlife Clubs of Kenya	Reconciliation done and adjustments made	Mr. Johnson Njuguna-PAC	Resolved	N/A
1195	Long outstanding balances	Explanations provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
1196	Un analysed balance	Analysis provide	Mr. Johnson Njuguna-PAC	Resolved	N/A
1197	Unsupported PMG balances	Relevant documents provided and analysis provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
1198	Lack of Ledger and Trial Balance	Have been provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
1199	Under-expenditure and Under-collection of AIA	i. Long procurement process ii. Non receipts of donor funds	Mr. Johnson Njuguna-PAC	Resolved	N/A
1200	Omission of Footnotes	Footnotes prepared and submitted	Mr. Johnson Njuguna-PAC	Resolved	N/A
1201	Un accounted Grants	Explanations provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
1202	Long outstanding balances	Explanations provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
1203	Un reconciled PMG balance	Reconciliation done and availed	Mr. Johnson Njuguna-PAC	Resolved	N/A
1204	Unsupported clearance of balances	Explanations provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
1205	Lack of Ledger and Trial Balance	Have been provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
1206	Unsupported balances	Analysis prepared and submitted	Mr. Johnson Njuguna-PAC	Resolved	N/A
1207	Balances cleared without supporting documents	Supporting documents provided	Mr. Johnson Njuguna-PAC	Resolved	N/A
1208	Failure to prepare bank reconciliation statements	Account was dormant	Mr. Johnson Njuguna-PAC	Resolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1209	Lack of Ledger and Trial Balance	Have been provided	Mr. Johnson Njuguna-PAC	Resolved	N/A


 Principal Secretary


 Principal Accounts Controller

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

1 STATE DEPARTMENT OF WATER & REGIONAL AUTHORITIES

		Amount (Kshs)
	DEVELOPMENT MERCHANTS 2013/2014	
30-Jun-14	MS SINOHYDRO CORPORATION LTD MACHIRI	70,854,596
30-Jun-14	MS MARTE MERCHANTS	775,000
30-Jun-14	GETHO GENERAL MERCHANTS	640,000
30-Jun-14	PARADISE SAFARI PARK LTD	537,170
30-Jun-14	MS DAYERN ENTERPRISES	499,400
30-Jun-14	TOP TAPS ENTERPRISES	498,750
30-Jun-14	MS TENCONS BUILDERS	498,000
30-Jun-14	PONIKA ENTERPRISES	498,000
30-Jun-14	LEWAR VENTURES	496,000
30-Jun-14	MS GOMFA ENTERPRISES	460,000
30-Jun-14	LEORICH AGENCIES	440,000
30-Jun-14	PARADISE SAFARI PARK LTD	395,240
30-Jun-14	GOVERNMENT PRINTERS	250,680
30-Jun-14	JOBERE AUTO GARAGE	216,688
30-Jun-14	SAMORA ENTERPRISES	18,009
		77,077,533

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RECURRENT MERCHANTS 2013/2014		
30-Jun-14	MS R.H DEVANI LTD	
30-Jun-14	MS PRESSURE POINT SYSTEMS	6,085,595
30-Jun-14	MS PERFORMER ENTERPRISES	791,545
30-Jun-14	MS PRESSURE POINT SYSTEMS	740,000
30-Jun-14	MS CONIWA ENTERPRISES	740,000
30-Jun-14	MS AWINDE ENTERPRISES	480,000
30-Jun-14	PARADISE SAFARI PARK LTD	416,000
30-Jun-14	MS WATTECH TRADERS	332,951
		320,000
		9,906,091
		86,983,624

2 STATE DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES

		Amount (Kshs)
	DEVELOPMENT MERCHANTS 2013/2014	
30-Jun-14	KENYA AUTO ELECTRICAL LIMITED	15,680,110
30-Jun-14	CONSTRUCTION OF MAZINGIRA PARK	13,238,113
30-Jun-14	JATFLORA	12,790,000
30-Jun-14	MS GRADET ENTERPRISES	11,552,540
30-Jun-14	SAN JOSE ENTERPRISES	11,250,000
30-Jun-14	LINA ENTERPRISES	10,150,000
30-Jun-14	JATFLORA	9,810,000
30-Jun-14	KENYA AUTO ELECTRICAL LIMITED	9,491,023
30-Jun-14	LINA ENTERPRISES	9,280,000
30-Jun-14	SILVER CARBON ENTERPRISES	8,390,000
30-Jun-14	MS PEKULIA ENTERPRENUERS	7,750,000
30-Jun-14	TELMA GENERAL MERCHANTS	7,700,000
30-Jun-14	TRIUMP HOLDINGS GROUP LTD	7,436,000
30-Jun-14	KENYA AUTO ELECTRICAL LIMITED	7,331,303
30-Jun-14	KYEKA ENTERPRISES LIMITED	6,980,000
30-Jun-14	CONSTRUCTION OF SEISMIC HOUSE	6,914,262
30-Jun-14	PATMUT GENERAL SUPPLIERS LTD	6,700,000
30-Jun-14	MS MANGWAYS INVESTMENTS	6,150,000
30-Jun-14	FRAMMY ENTERPRISES	5,920,000
30-Jun-14	FRAMMY ENTERPRISES	5,867,345
30-Jun-14	RACE GUARD LIMITED	5,788,980
30-Jun-14	DEMMY LIMITED	5,725,000

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30-Jun-14	SIMBA COLT MOTORS LTD	5,460,000
30-Jun-14	ONYX CONSTRUCTION COMPANY	5,459,900
30-Jun-14	ZIYALE UINVESTMENTS	5,440,000
30-Jun-14	MS MANGWAYS INVESTMENTS	5,250,000
30-Jun-14	JENNTECH SYSTEMS	5,200,000
30-Jun-14	GLOBAL MANAGEMENT NETWORK	5,100,000
30-Jun-14	NAOKAT ENTERPRISES	5,100,000
30-Jun-14	FRAMMY ENTERPRISES	4,755,000
30-Jun-14	SAN JOSE ENTERPRISES	4,625,000
30-Jun-14	MUMWA INVESTMENTS	4,500,000
30-Jun-14	MS ONYX CONTRACTION COMPANY	4,491,700
30-Jun-14	SMARTWAYS HOLDING LIMITED	4,180,000
30-Jun-14	VINERA INVESTMENT LIMITED	4,000,000
30-Jun-14	CONFARD CONTRACTORS	3,917,137
30-Jun-14	NATIONAL ENVIRONMENTAL MGT	3,900,000
30-Jun-14	PEMORALD ENTERPRISES LTD	3,803,300
30-Jun-14	KRA COMMISSIONER OF V.A.T	3,790,473
30-Jun-14	KOLA TRADERS	3,762,000
30-Jun-14	MS JATFLORA LIMITED	3,750,000
30-Jun-14	MS GREENLAND AGENCIES LIMITED	3,680,000
30-Jun-14	ALLDEAN SATELLITE LIMITED	3,444,735
30-Jun-14	FORESTA DE SUNGIA	3,421,600
30-Jun-14	THE COMMISSIONER KRA	3,378,295
30-Jun-14	MS DIPAKA AGENCIES	2,875,000
30-Jun-14	FIRSTLING SUPPLIERS LTD	2,782,500
30-Jun-14	MS MITLAND INVESTMENTS	2,750,000

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30-Jun-14	MS NYUNI		
30-Jun-14	ALIMBEKI GENERAL SERVICES		2,750,000
30-Jun-14	MANGROVE MERCHANTS		2,725,000
30-Jun-14	MS MANGWAYS INVESTMENTS		2,725,000
30-Jun-14	MS TEANBEAT GENERAL MERCHANTS		2,400,000
30-Jun-14	DAVESTER ENTERPRISES		2,400,000
30-Jun-14	ONYX CONSTRUCTION COMPANY		2,385,800
30-Jun-14	FINE TOPS ENTERPRISES		2,383,720
30-Jun-14	MS STOWCROSS ENTERPRISES		2,119,920
30-Jun-14	MS GAGLE AGENCIES		2,060,000
30-Jun-14	TENBEAT GENERAL MERCHANTS		2,020,000
30-Jun-14	SEISMIC HOUSE NAKURU		2,016,800
30-Jun-14	TRENDEX COMPANY		2,000,000
30-Jun-14	KLASS TRAVEL ONLINE		1,875,000
30-Jun-14	PEMORALD ENTERPRISES LTD		1,650,960
30-Jun-14	JENSAA ENTERPRISES		1,600,000
30-Jun-14	PRITT KENYA BUILDING CONTRACTOR		1,515,000
30-Jun-14	SILVERLINE MULTI SERVICES LTD		1,500,000
30-Jun-14	KLASS TRAVEL ONLINE		1,392,702
30-Jun-14	KOLA TRADERS		1,355,320
30-Jun-14	DIANAMUT GENERAL MERCHANTS		1,340,000
30-Jun-14	GIRAY SUPPLIES		1,322,005
30-Jun-14	PRINCIPAL SECRETARY TREASURY		1,312,500
30-Jun-14	PRITT KENYA BUILDING CONTRACTOR		1,150,673
30-Jun-14	GABELLY ENTERPRISES		1,100,600
30-Jun-14	MS GAGLE AGENCIES		1,100,000
			1,010,000

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30-Jun-14	BIKERI TRADING COMPANY	1,000,000
30-Jun-14	KLASS TRAVEL ONLINE	990,000
30-Jun-14	CHEPTIRET ELDORET YOUTH GROUP	980,000
30-Jun-14	UTALII HOTEL	900,080
30-Jun-14	KLASS TRAVEL ONLINE	887,270
30-Jun-14	KASTE INVESTMENTS	875,000
30-Jun-14	AFRICAN TOUCH SAFARIS	794,840
30-Jun-14	BRYCEN SMART INNOVATIONS	750,000
30-Jun-14	HURYPARK GENERAL TRADERS	735,000
30-Jun-14	SEALBRIDGE AGENCIES	731,000
30-Jun-14	KLASS TRAVEL ONLINE	651,180
30-Jun-14	MS WHIZZY BUSINESS SOLUTIONS	634,000
30-Jun-14	MS WHIZZY BUSINESS SOLUTIONS	597,000
30-Jun-14	LAETITIA KANJA	595,000
30-Jun-14	OAKRATE OFFICE	575,000
30-Jun-14	NATION MEDIA GROUP LTD	563,760
30-Jun-14	AFRICAN TOUCH SAFARIS	539,150
30-Jun-14	MASEES ENTERPRISES	501,900
30-Jun-14	TIMES INTEL LIMITED	500,000
30-Jun-14	TENBEAT GENERAL MERCHANTS	490,000
30-Jun-14	ONYX CONSTRUCTION COMPANY	481,762
30-Jun-14	KYEKA ENTERPRISES LIMITED	480,000
30-Jun-14	MS CAPITOL SUPPLIES LTD	474,000
30-Jun-14	KLASS TRAVEL ONLINE	470,000
30-Jun-14	KENYA INSTITUTE OF HIGHWAYS	448,000
30-Jun-14	WAJUMA INVESTMENTS	442,000

30-Jun-14	LANOX SERVICES	410,000
30-Jun-14	NICONTECH AGENCIES	366,075
30-Jun-14	FRANCIS ORATA	237,150
30-Jun-14	GAJO SUPPLIES	234,690
30-Jun-14	NYAKANINI ENTERPRISES	202,440
30-Jun-14	FORESTA DE SUNGIA	199,500
30-Jun-14	MS WILBROID TRADING COMPANY	186,500
30-Jun-14	JIBRUT PRINTERS AND STATIONERS	182,000
30-Jun-14	MS DR VINCENT MADADI	170,000
30-Jun-14	HARMONY PROPERTIES LIMITED	166,031
30-Jun-14	MS HANDY CONNECTIONS	160,800
30-Jun-14	FINE TOPS ENTERPRISES	131,640
30-Jun-14	MODAN YOUNG SERVICES	114,000
30-Jun-14	MS FIVE STYLE COMPANY AND CLEANERS	82,500
30-Jun-14	NAKAMU SUPPLIES	71,600
30-Jun-14	THIRDLANE TECHNOLOGIES EA LTD	52,041
	SUB-TOTAL	367,975,226
STATE DEPARTMENT OF ENVIRONMENT RECURRENT MERCHANTS 2013/2014		
30-Jun-14	VANGUARD SUPPLIES LTD	5,250,000
30-Jun-14	MS PATIENCE SERVICES	4,500,000
30-Jun-14	MARTCO ENTERPRISES	1,280,880
30-Jun-14	BILL PARK ENTERPRISES	1,251,200
30-Jun-14	MUTUAL COMPANIONS	960,000

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30-Jun-14	MASEES ENTERPRISES	700,000
30-Jun-14	CHARTECH INVESTMENT	675,000
30-Jun-14	GABELLY ENTERPRISES	529,830
30-Jun-14	MARTYJECK ENTERPRISES	522,000
30-Jun-14	THE SHRAND PROMOTIONS	420,000
30-Jun-14	MWINGI AUTO GARAGE AND COMPANY	265,000
30-Jun-14	ELECTRO WATTS LTD	192,444
30-Jun-14	GLOBAL TAP MERCHANTS	180,160
30-Jun-14	GALEC ENTERPRISES	102,200
30-Jun-14	CHARSONS AGENCIES	19,600
	SUB-TOTAL	16,848,314
	TOTAL	384,823,540

ANNEX 2 – OUTSTANDING IMPRESTS AST AT 30 JUNE 2014

PF/NO	Particulars	Amount
1975085724	SARAH CHEPKWORY CHEPKURUI	151,000
1977035694	SIMON GICHARU NGATIA	92,000
1978028527	ANASATASIA NYAMBURA KIHARA	6,000
1978054421	CHERUIYOT EGO JOSEPH	10,903
1978072267	JAMES STEPHEN WANDERA	40,000
1978077908	NJUGUNA, Mr. FRANCIS KIHUMBA	565,000
1978091693	RUTH NYAGUTHII MAINGI	90,000
1978106058	ONESMUS FRANCIS KIBUNA	104,000
1979038088	DAMARIS JOSIAH JABEYA	59,500
1979089843	KAMAU KINYAJUI KUNGU	8,146
1979151161	SAMUEL MACHARIA MAINA	33,000
1979151412	PETER OBAGA	215,500
1979219595	JOSEPH OCHWANGI ABUYA	152,000
1980048389	TABITHA NYABOKE ORIBA	30,000
1980055352	ESTHER W NDUNGU	1,315,000
1980055831	DICK NYAGA KIVUTI	16,505
1980069377	ALEX MWANGOLO	86,688
1980071138	DANIEL MUNYAO MAANGI	815,000
1980103862	MULIMI MWANJA	139,080
1980107248	JOSHUA ODHIAMBO OLULO	161,200
1980120288	TITUS NZAO MAKEWA	35,000
1980140822	MARY NYAMBURA KAMAU	67,000
1981045978	DORAH AWUOR ODIGO OMOL	30,000
1981055494	STEPHEN IRUNGU NJOROGE	67,000
1981100029	MONICA NJOKI MAINA	50,000
1981116143	ENOSH OSORO NYAKWEBE	83,117
1981135846	SOSPETER MUIRURI	1,000
1981148069	KAMAU MUIRURI.	11,970
1982002541	PASQUALINA WANGUI MAINA	96,500
1982023903	JOSHUA HARRY OKOTH OUMA	100,000
1982042711	STEPHEN WAWERU GIKONYO	70,000
1982066252	VERONICA JEMIMA KIOKO	1,500,000
1982079946	BENSON STANLEY KWEYA	370,000
1982116170	JOHN MWAGO WERU	107,712
1983002332	BONIFACE RABAIYA KAMAU	43,408
1983037183	HEWSON MWANGI KABUGI	7,719

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PF/NO	Particulars	Amount
1983037206	NELSON MANYEKI MAINA	29,392
1983038901	AGNES KAWILA MWENGA	6,000
1983070084	SALLY CHEPNGETICH CHERUIYOT	31,000
1983091111	WILFRED AMOLO	40,000
1983092696	JOHNSON MUTURI MAINA	780,000
1984034544	EUNICE NJERI MWANGI	26,000
1984034586	WATSON MUIA KITAVI	58,500
1984104234	MARY NYANGANYI BOSIRE	2,000
1984125793	FLORENCE WAITHIKI MUTUKU	53,500
1984127054	DORCAS MBATHA MBAI MUTISO	8,300
1984135251	ANGELINA ADHIAMBO OWINO	136,600
1984139263	DAVID MAMAI JAKAITI	30,000
1985042045	MBURU GREGORY MWANGI	22,500
1985047574	DAVID NAKIBONGOCHI MABONGA	179,000
1985071395	STELLA M'TUAMWARI GAKII	50,000
1985083504	DAVID RIMIRU KARIUKI	45,000
1985089843	REGINA W KARIUKI	24,000
1985091078	KEPHA NYAMWAYA MOBEGI	94,000
1985096484	DAVID OLOO OGUTU	3,000
1985097294	JANE ACHIENG OGWAGO	50,000
1985097951	MARY KAVATA MUTUKU	4,000
1985101132	ANTONY NJOROGE MAGOIYA	118,000
1986005509	BERNARD MULWA MUTINDA	208
1986018104	FAITH NJERI MURIITHI	30,000
1986041937	PAMELA ADHIAMBO AGANYO	6,000
1986045038	JULIUS MUTHII MARITHIA	111,500
1986056940	MUTUA MUATHE	69,500
1986060371	JOSEPH KIPLAGAT KEITANY	209,500
1986077409	FRANCIS KINYUA NJOROGE	801,500
1986082488	CHRISTINE SARAH OMANYO	115,478
1986089189	ROSE MORURI ARIAGA	3,000
1986106583	ELIJAH OMUSINA BUKACHI	769,000
1986112869	STEPHEN GIKONYO WAWERU	239,580
1987012054	TOM MANOGO EMONDE	212,500
1987035387	MS. CAREN ACHIENG ONYIERO	150
1987048461	ALFRED OBUMBO ONGONG'E	59,500
1987062740	CYATHA MGHOI MWACHOFI	5,000
1987076197	SUSAN MUTHONI MUHIA	152,000
1987077868	JAMES K YATICH	3,468,000

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PF/NO	Particulars	Amount
1987091820	MARGARET MUYOKA MUSUYA	24,000
1988009923	KENNETH MURIUKI KEMAMA	9,134
1988026763	CHALRES K MAUTA	127,080
1988047183	ARTHUR AGALA AKIDIVA	537
1988090005	JOSPHAT MUTHEE NJIRU	32,000
1988090356	PAUL MATHERU CHIURI	4,500
1988126084	PIUS KIMEU NGUI	58,500
1988127349	JASON KAILIKIA KIRIKUA	13,750
1988127381	DUNCAN GACHAU MAINA	52,000
1989007631	GODWIN NAMENYA	40,000
1989008043	JANE WAMBUI MUIRURI	80,000
1989028491	RAPHAEL MWAURA NGUGI	23,500
1989096834	LAMECK ABRAHAMS OWINO ODHIAMBO	341,040
1989100853	EVELYN MKAWUGANGA MWAMBURI	30,000
1989101427	ROSE WAMBURA MAINA	65,000
1989101948	FAITH W GITHINJI	1,028,380
1989102148	ANDREW KAHARE MAINA	116,600
1989103039	CALLEN KWAMBOKA KEBABE	43,000
1989129310	ANNE NJERI WANJIRU	28,500
1989147009	CHARLES BARAGU NDIRANGU	499,665
1990004785	PROTUS LUSABE TENGE	15,000
1990018475	MAGUTU ROBERT WANJARA	46,000
1990027458	MAGDALINE TOROITICH KOMEN	199,000
1990035948	ROSE KAGEHA JAVITA	107,080
1990036871	MICHAEL YEGO KIPLAGAT	350,000
1990071392	WILLIBROD MUTEVU NGWAVA	36,000
1990114001	CAROL KAMENE NZUKI	274,420
1990117499	TOM MBOYA MAGERO	69,000
1990118071	TULLA ISSACK MOHAMED	52,500
1990141723	FRANCIS MUREITHI NYAGA	46,000
1990143602	DUNCAN MBITHI KOMBO	190,000
1990171867	FRANCIS KENNETH KIBAGENDI NYAMBARIGA	990,000
1991020344	ROSELYN OJALA AMUNYELET OKEMER	22,500
1991022972	SIMON MWANGI NDERITU	160,000
1991024380	KENNEDY MUKIGI MBURU	30,000
1991024649	SAMUEL KINYUA NDUMBO	53,001
1991026528	AARON MUTUA MALEVE	247,850
1991062532	EDWARD MUNDIA NGUGI	101,100

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PF/NO	Particulars	Amount
1991076010	JOHN MURANGIRI BURURIA	50,000
1991078305	JAMES WACHIRA KABECHU	35,000
1991078494	BARRACK ODUOR TUJU	3,000
1991090137	GRACE WANJIRU NDIHU	58,500
1992000143	ROSENER NDUNGWA MULI	101,000
1992000737	NANCY WANJIRA GETANDA	311,500
1992053023	STEPHEN MWANGI	40,000
1992053413	SILAS MUTIA M'NYIRI	180,350
1993024158	PATRICK KUNGURU WAHOME	79,610
1993031668	JULIUS KIMBIO MWAJUMWA	1,588,903
1994006674	LOISE NJERI NGANGA	92,000
1994026959	MBAIYO LELESIT	8,000
1994032308	JAMES OKEMWA NTABO	484,000
1994072374	HEZRON NYAGAKA NYAMWEGA	268,000
1995008637	KENNEDY NYAMBANE OGENDI	563,438
1995032767	ALOYCE GENGA NYUMBA	45,000
1996006060	LYDIA WANGUI NDUNGU	1,075
1996021955	THERESA KHAKASA WASIKE	295,104
1996034893	TERESA KWAMBOKA MAROKO	43,000
1996045894	JANE MARGARET SASAKA	1,423,871
1996051641	LILIAN MUENI SAMMY	192,500
1996052786	FRIDAH WAVINYA PETER	468,000
1996053295	NICHOLAS OCHIENG ASESU	174,400
1996058041	THOMAS OYIER MILEWA	221,000
1996091764	MARGRET W. IRUNGU	24,000
1996093130	MARGRET MONGINA HAGGAI	111,000
1996093465	MONICA WANJIRU MEMIA	37,000
1996093538	DAMARIS NYACHIEO	196,200
1997005821	GLADYS WEKESA	160,125
1997010907	CYRUS KABUI MAGERIA	526,000
1997024304	DAVID ONYANCHA OKECHI	346,260
1997027988	JOSEPH KARANGU WAIRORE	381,000
1997039090	JOYCE OGAI AMOGOLLA	24,000
1997065512	MAURICE ODUOR OPONDO	20,000
1997074668	DORCAS T ACHIENG' OTIENO	205,300
1999004928	ESTHER VUGUTSA ASAVA	40,000
1999005209	JACINTA NCOONO	124,000
1999006019	JACINTA WAIRIMU KURIA	686,800
1999007382	RONALD MBUGU AMORO	75,000

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PF/NO	Particulars	Amount
2000000416	PHILIP YEGON KIPRONO	8,864
2000005767	CALVIN SHAVANGA MATENDECHERO	354,612
2001011672	ASBEL KOECH KIPKORIR	33,172
2003045342	JOHN HENRY ROTINO	19,206
2003048439	PAUL KAMAU KURIA	31,000
2004002850	CHRISTANTUS JUMA WEKESA	14,000
2004003717	GILBERT WANJALA MAMATI	50,000
2004005214	SAMMY WANJALA KOMORA	58,000
2004005230	GEORGE MULWA NDOLO	24,000
2004005248	MOHAMED ALI HASSAN	147,000
2004014409	OLIVIA AWUOR OKAKA	9,000
2004014433	PHYLIS NYAMBURA THUO	22,000
2004014459	JACKSON GACHARA KAREKO	7,500
2004039433	KARL KHAKINAH KERRE	107,080
2005000110	BERNARD OKARI MOSE	67,000
2005004481	SARAH KEMUNTO KERANDI	24,000
2005021768	PENINAH MWENDWA MBAYA	233,000
2005022007	FREDRICK MUHUL	283,000
2005022277	JAMES MURATHI MBOGO	221,000
2005047845	SAMUEL MATENDECHERE OKOTI	117,000
2005048223	EDWARD NZUSYO MUTISYA	45,000
2005061310	SIMON NDUNGU	83,500
2006068404	RASHID OMAR M. MATONGO	68
2007001544	TERESIA WANGUI GITAKA	400,000
2007008368	FRIDAH JEBII CHESEREK	207,500
2007031264	MARGARET AKINYI EGESSA	63,000
2007041049	PAULINE GATWIRI MBAE	1,598,000
2007100576	ARNOLD MWIBANDA NYONGESA	107,080
2008000999	STANLEY NJUGUNA MUTURI	275,000
2008083688	BENJAMIN KYALO NYILITYA	53,000
2008085591	ALICE AKINYI KAUDIA	33,871
2008090384	JOSEPH MULEI MUIA	36,000
2008092077	CAROLINE N KABURU	3,000
2008092093	CONSOLATA WENGECHI GATHUNA	6,000
2008141567	STELLA J.WANJIKU KINYUA	48,000
2008141614	KENNETH NJERU MURANGIRI	74,000
2008141622	MESHACK ODHIAMBO	128,000
2009000984	JOEL KIPSANG ROTICH	100,000
2009001118	JUMA MWADZAPHARA MOHAMMED	360,000

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PF/NO	Particulars	Amount
2009001257	JOSEPH KARIUKI WAINAINA	2,250
2009009611	AGNES YOBTERIK CHEPKORIR	22,500
2009047203	ENOCK MATICHA JOROMU	11,950
2009047300	MAUREEN INDIVIZA KINYANGI	44,000
2009047423	PURITY WAHINYA GATONYE	100,000
2009047538	VINCENT CHESUSWA LEKUMOK	197,500
2009047889	KENNETH MACHARIA WANJAMA	110,000
2009110721	HANNAH WANJIKU KINYANJUI	69,500
2009111719	MUTINDA KASERE	69,500
2009121447	HELLEN NYAMBURA MUCHIRI	65,000
2010000701	ALEXANDER MUTHINI MUSYOKI	69,500
2010048589	FAITH TABU PESA	2,000
2011004009	JANE KEMUNTO MAARI	30,000
2011355949	REUBEN KIBET ATODONYANG	10,500
2013014087	JUDI WANGALWA WAKHUNGU	1,275,861
2013022478	LESIYAMPE, Mr. LERESIAN RICHARD	231,313
2013059437	WAKHUNGU, STEVE ERNEST	1,052,178
KWS 4263	MAMBO, Mr. PRICE KWEZI	102,460
	TOTAL	38,982,191

ANNEX 3 – SALARY ADVANCES AST AT 30 JUNE 2014

	Name	Amount
1	Fredrick Mutiso Mbaluto	9,314
2	Esther Mface Echenje	13,590
3	Mary Nyambura Kamau	45,878
4	Mary Njeri Ndirangu	32,880
5	Rhodah Wawira Wanjama	12,320
6	Christopher Ndoto Weru	2,265
7	Elsamma Omiya Ndegwa	94,235
8	Margaret Wangari Kariuki	32,897
9	Charles Moranga Obara	5,740
10	Mathew Wambua ndungo	42,156
11	Pius Kimeu Ngui	8,214
12	Francis Muthui Muinda	33,724
13	Catherine Waithiegeni Kariuki	24,095
14	Hellen Kanyua	19,916
15	Irene wainye Thuku	9,966
16	Teresia Ngoe Nyoike	7,273
17	Florennce Makori Okemwa	21,720
18	Immaculate Njura Njagi	10,860
19	Joyce Ogal Amogolla	4,340
20	Richard John Mwendandu	50,680
21	Edwin Arenga Elamenya	7,580
22	Edith Gichuku Kariuki	6,163
23	Walter Samwel Odoyo	14,000
	Total	509,805

ANNEX 4 –DISTRICT SUSPENSE AS AT 30 JUNE 2014

LIST OF 1ST AND 2ND HALF 2013/2014 METROLOGICAL DEPARTMENT AIE'S (R110)

NO	PAYEE	STATION	AIE. NO	AMOUNT	AIE. NO	AMOUNT	
1	OIC EMBU	EMBU	A708316	433,000.00	A632885	433,000.00	866,000.00
2	OIC GARISSA	GARISSA	A708310	879,500.00	A632879	879,500.00	1,759,000.00
3	OIC KABARAK	NAKURU	A708332	446,250.00	A630964	446,250.00	892,500.00
4	OIC KAKAMEGA	KAKAMEGA	A708336	514,195.00	A630955	514,195.00	1,028,390.00
5	OIC KANGEMA	KANGEMA	A708326	469,480.00	A632892	469,480.00	938,960.00
6	OIC KERICHO	KERICHO	A708335	428,000.00	A630954	428,000.00	856,000.00
7	OIC KISII	KISII	A708342	279,000.00	A630961	279,000.00	558,000.00
8	OIC KITALE	KITALE	A708326	194,000.00	A632895	194,000.00	388,000.00
9	OIC LAIKAPIA AIRBASE	NANYUKI	A708329	1,507,000.00	A632898	1,507,000.00	3,014,000.00
10	OIC GEF-GAW STATION	NANYUKI	A708330	963,000.00	A632899	963,000.00	1,926,000.00
11	OIC LAMU	LAMU	A708308	466,000.00	A632877	466,000.00	932,000.00
12	OIC LODWAR	LODWAR	A708325	1,389,000.00	A632894	1,389,000.00	2,778,000.00
13	OIC MACHOKOS	MACHAKOS	A708319	182,000.00	A632888	182,000.00	364,000.00
14	OIC MAKINDU	MAKINDU	A708320	443,000.00	A632889	443,000.00	886,000.00
15	OIC MALINDI	MALINDI	A708306	811,300.00	A630962	811,300.00	1,622,600.00
16	OIC MANDERA	MANDERA	A708312	417,000.00	A632881	417,000.00	834,000.00
17	OIC MARSABIT	MARSABIT	A708314	665,500.00	A632883	665,500.00	1,331,000.00
18	OIC MERU	MERU	A708315	273,000.00	A632884	273,000.00	546,000.00
19	OIC MOYALE	MOYALE	A708313	725,500.00	A632882	725,500.00	1,451,000.00
20	OIC MSABAHA	MSABAHA	A708324	254,000.00	A630963	254,000.00	508,000.00

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21	OIC MTWAPA	MTWAPA	A708305	910,500.00	A632874	910,500.00	1,821,000.00
22	OIC NAKURU	NAKURU	A708331	438,000.00	A632900	438,000.00	876,000.00
23	OIC NAROK	NAROK	A708333	453,000.00	A630952	453,000.00	906,000.00
24	OIC NYAHURURU	NYANDARUA	A708321	304,500.00	A632890	304,500.00	609,000.00
25	OIC NYERI	NYERI	A708322	385,500.00	A632891	385,500.00	771,000.00
26	OIC THIKA	THIKA	A708324	193,000.00	A632893	193,000.00	386,000.00
27	OIC VOI	VOI	A708309	494,000.00	A632878	494,000.00	988,000.00
28	OIC WAJIR	WAJIR	A708327	843,600.00	A632880	843,600.00	1,687,200.00
29	OIC SUBA	SUBA	A708341	517,000.00	A630960	517,000.00	1,034,000.00
30	OIC BUDALANGI	BUSIA	A708338	395,500.00	A630957	395,500.00	791,000.00
31	OIC NGONG	KAJIADO	A708334	592,000.00	A630953	592,000.00	1,184,000.00
32	OIC KITUI	KITUI	A708318	312,250.00	A632887	312,250.00	624,500.00
33	CDM BUSIA	BUSIA	A708337	370,000.00	A630956	370,000.00	740,000.00
34	CDM KWALE	KWALE	A708304	661,000.00	A632873	661,000.00	1,322,000.00
	OIC EMBU	EMBU AIRPORT	A632867	226,000.00	A630961	226,000.00	452,000.00
	TOTALS			18,835,575.00		18,835,575.00	37,671,150.00

LIST OF 1ST AND 2nd HALF 2013/2014 METROLOGICAL DEPARTMENT AIE'S STATIONS (R110)

NO	PAYEE	STATION			AIE. NO	AMOUNT	TOTALS
1	OIC KISUMU AIRPORT	KISUMU	A708339	1,367,000.00	A630958	1,367,000.00	2,734,000.00
2	OIC KANYAKWAR	KISUMU	A708340	268,000.00	A630959	268,000.00	536,000.00
3	OIC MARINE STATION	MOMBASA	A708303	423,000.00	A632872	423,000.00	846,000.00
4	OIC MIA MSA STATION	MOMBASA	A708302	1,933,750.00	A632871	1,933,750.00	3,867,500.00

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5	OIC ELDORET STATION	ELDORET	A708327	491,000.00	A632896	491,000.00	982,000.00
6	OIC ELDORET AIRPORT	ELDORET	A708328	1,454,000.00	A632897	1,454,000.00	2,908,000.00
	TOTALS			5,936,750.00		5,936,750.00	11,873,500.00

**GRAND
TOTALS**

49,544,650.00

1ST AND 2ND COUNTY AIES FOR THE FINANCIAL YEAR 2013/2014

PAYEE	STATION		1ST	AIE. NO	2ND	TOTALS
CDM ISIOLO COUNTY	ISIOLO	A708279	450,000.00	A630981	450,000.00	900,000.00
CDM KIAMBU COUNTY	KIAMBU	A708290	350,000.00	A630992	350,000.00	700,000.00
CDM KILIFI COUNTY	KILIFI	A708271	350,000.00	A630970	350,000.00	700,000.00
CDM KWALE COUNTY	KWALE	A708270	350,000.00	A630969	350,000.00	700,000.00
CDM TANA RIVER COUNTY	HOLA	A708272	450,000.00	A630973	450,000.00	900,000.00
CDM LAMU COUNTY	LAMU	A708273	450,000.00	A630974	450,000.00	900,000.00
CDM MANDERA COUNTY	MANDERA	A708277	450,000.00	A630978	450,000.00	900,000.00
CDM GARISSA COUNTY	GARISSA	A708275	450,000.00	A630976	450,000.00	900,000.00
CDM WAJIR COUNTY	WAJIR	A708276	450,000.00	A630977	450,000.00	900,000.00
CDM T/TAVETA COUNTY	TAVETA	A708274	450,000.00	A630975	450,000.00	900,000.00
CDM H/BAY COUNTY	HOMA BAY	A632859	350,000.00	A708017	350,000.00	700,000.00
CDM KISII COUNTY	KISII	A632862	350,000.00	A708019	350,000.00	700,000.00
CDM SIAYA COUNTY	SIAYA	A632857	350,000.00	A708015	350,000.00	700,000.00
CDM BUNGOMA COUNTY	BUNGOMA	A632839	350,000.00	A708013	350,000.00	700,000.00
CDM VIHIGA COUNTY	MBALE	A708350	350,000.00	A708012	350,000.00	700,000.00
CDM BOMET COUNTY	BOMET	A708348	350,000.00	A708010	350,000.00	700,000.00
CDM KAJIADO COUNTY	KAJIADO	A708346	350,000.00	A708008	350,000.00	700,000.00

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DM NAROK COUNTY	NAROK	A708345	350,000.00	A708007	350,000.00	700,000.00
CDM NAKURU COUNTY	NAKURU	A708344	350,000.00	A708006	350,000.00	700,000.00
CDM LAIKIPIA COUNTY	NANYUKI	A708300	350,000.00	A708005	350,000.00	700,000.00
CDM BARINGO COUNTY	KABARNET	A708299	350,000.00	A708004	350,000.00	700,000.00
CDM NANDI COUNTY	NANDI	A708298	350,000.00	A708003	350,000.00	700,000.00
CDM ELGEYO COUNTY	ELGEYO	A708297	350,000.00	A708001	350,000.00	700,000.00
CDM TRANS NZOIA COUNTY	KITALE	A708295	350,000.00	A630997	350,000.00	700,000.00
CDM SAMBURU COUNTY	MARALAL	A708293	450,000.00	A630996	450,000.00	900,000.00
CDM TURKANA COUNTY	TURKANA	A708291	450,000.00	A630993	450,000.00	900,000.00
CDM W/POKOT COUNTY	POKOT	A708292	450,000.00	A630995	450,000.00	900,000.00
CDM MURANGA COUNTY	MURANGA	A708289	350,000.00	A630991	350,000.00	700,000.00
CDM KIRINYAGA COUNTY	KIRINYAGA	A708288	350,000.00	A630990	350,000.00	700,000.00
CDM NYERI COUNTY	NYERI	A708287	350,000.00	A630989	350,000.00	700,000.00
CDM NYANDARUA COUNTY	NYANDARAU	A708286	350,000.00	A630988	350,000.00	700,000.00
CDM MAKUENI COUNTY	MAKUENI	A708285	350,000.00	A630987	350,000.00	700,000.00
CDM MACHAKOS COUNTY	MACHAKOS	A708284	350,000.00	A630986	350,000.00	700,000.00
CDM KITUI COUNTY	KITUI	A708283	350,000.00	A630985	350,000.00	700,000.00
CDM EMBU COUNTY	EMBU	A708282	350,000.00	A630984	350,000.00	700,000.00
CDM THARAKA NITHI	THARAKA	A708281	350,000.00	A630983	350,000.00	700,000.00
CDM MARSABIT COUNTY	MARSABIT	A708278	450,000.00	A630979	450,000.00	900,000.00
CDM MERU COUNTY	MERU	A708281	350,000.00	A630982	350,000.00	700,000.00
CDM KERICHO COUNTY	KERICHO	A708347	950,000.00	A708009	950,000.00	1,900,000.00

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ODM Lodwar MET STATION	LODWAR	A632853	7,450,000.00	A630994	7,450,000.00	14,900,000.00
ODM MTWAPA MET STATION	MTWAPA	A632864	1,250,000.00	A630972	1,250,000.00	2,500,000.00
CDM KAKAMEGA COUNTY	KAKAMEGA	A708349	1,900,000.00	A708011	1,900,000.00	3,800,000.00
CDM BUSIA COUNTY	BUSIA	A632869	350,000.00	A708014	350,000.00	700,000.00
CDM MIGORI	MIGORI	A632870	350,000.00	A708018	350,000.00	700,000.00
CDM NYAMIRA COUNTY	NYAMIRA	A632862	350,000.00	A708020	350,000.00	700,000.00
CDM MOMBASA COUNTY	MOMBASA	A708269	450,000.00	A630967	450,000.00	900,000.00
CDM UASIN GISHU	ELDORET	A708296	350,000.00	A630998	350,000.00	700,000.00
CDM KISUMU COUNTY	KISUMU	A632858	7,950,000.00	A708016	7,950,000.00	15,900,000.00
TOTALS			35,750,000.00		35,750,000.00	71,500,000.00