

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS LAID

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REPORT

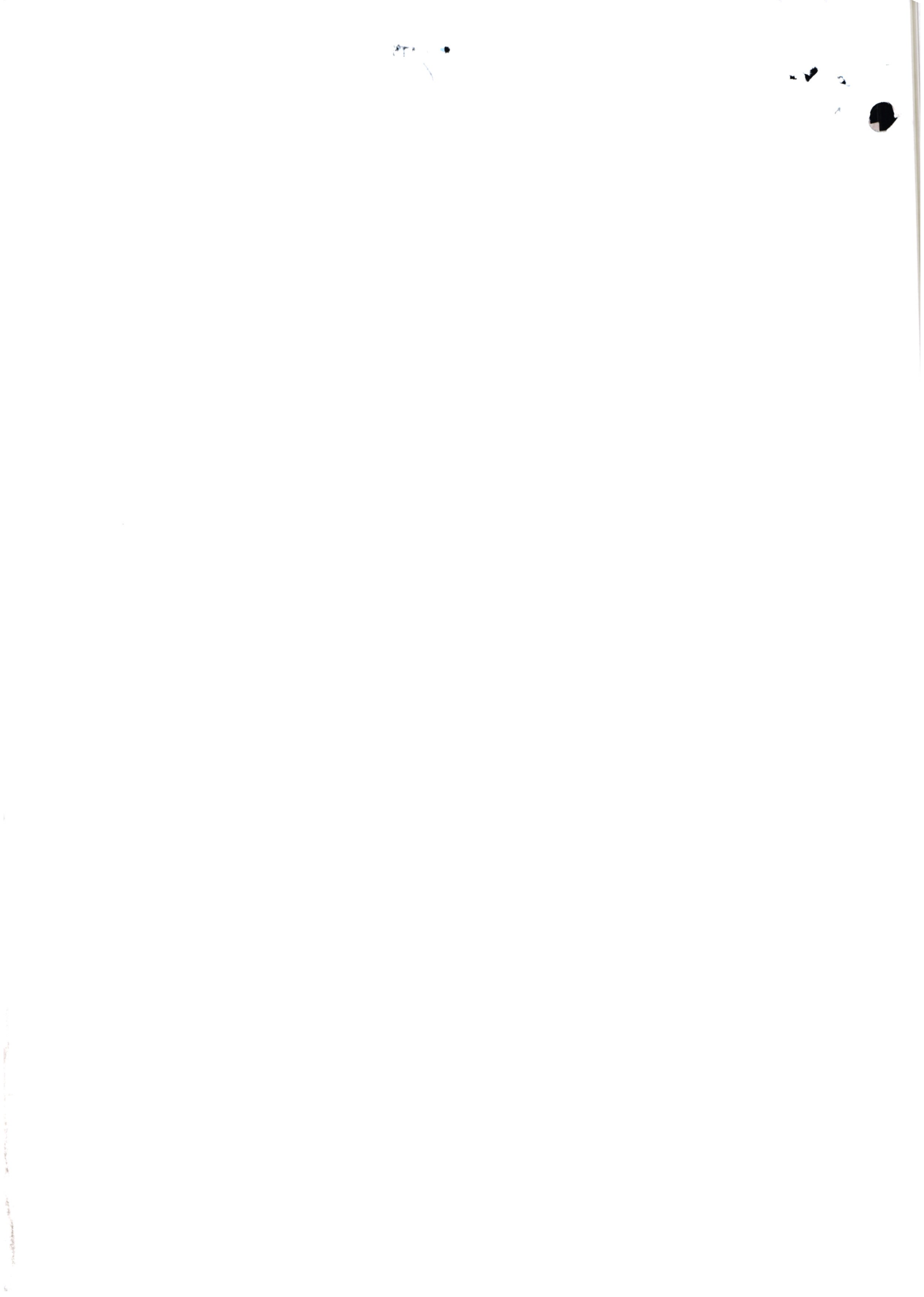
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF PUBLIC WORKS-
VOTE 1095**

**FOR THE YEAR ENDED
30 JUNE 2018**





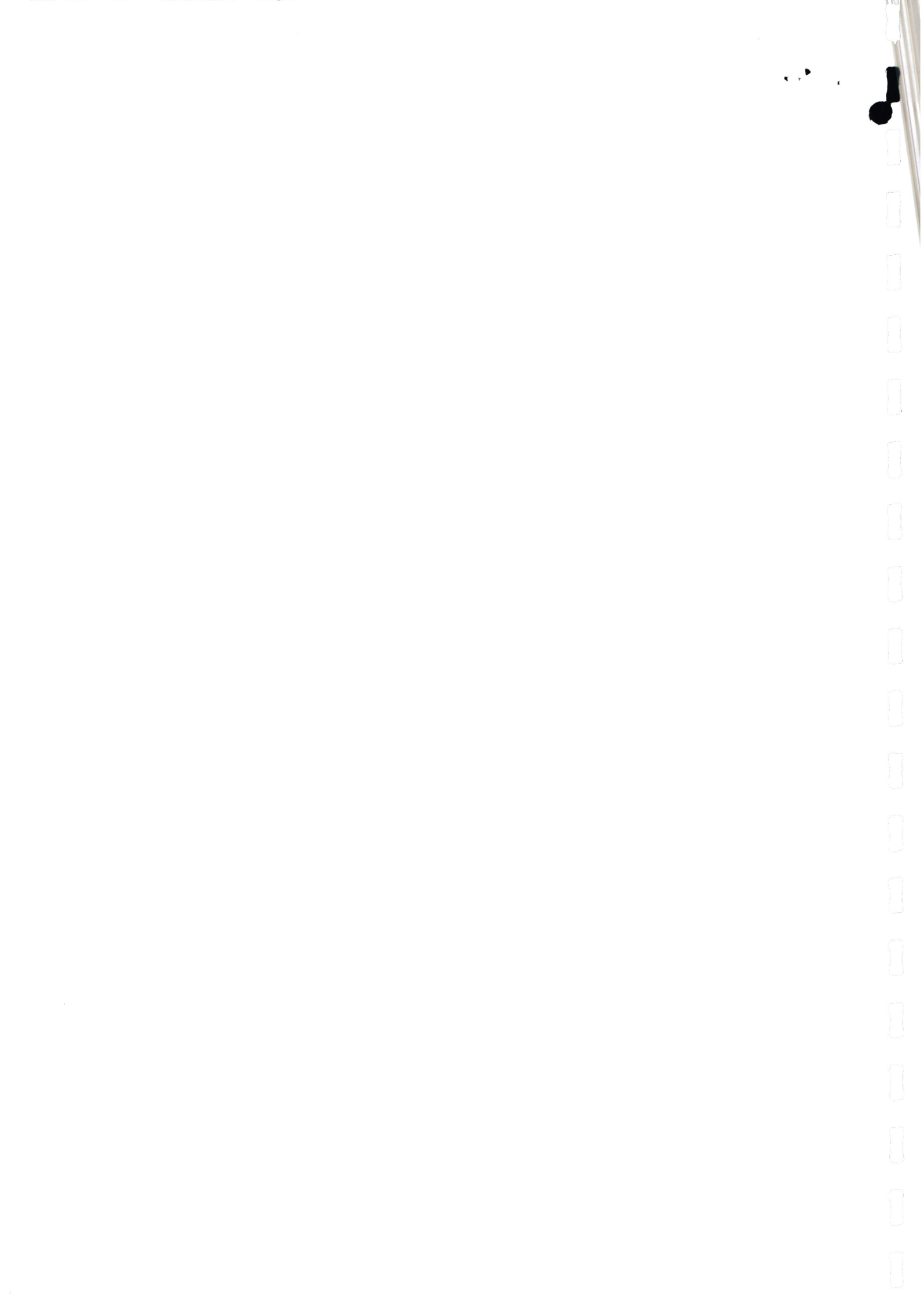
NATIONAL GOVERNMENT ENTITY
MINISTRY OF TRANSPORTS, INFRASTRUCTURE, HOUSING AND
URBAN DEVELOPMENT
STATE DEPARTMENT FOR PUBLIC WORKS
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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



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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

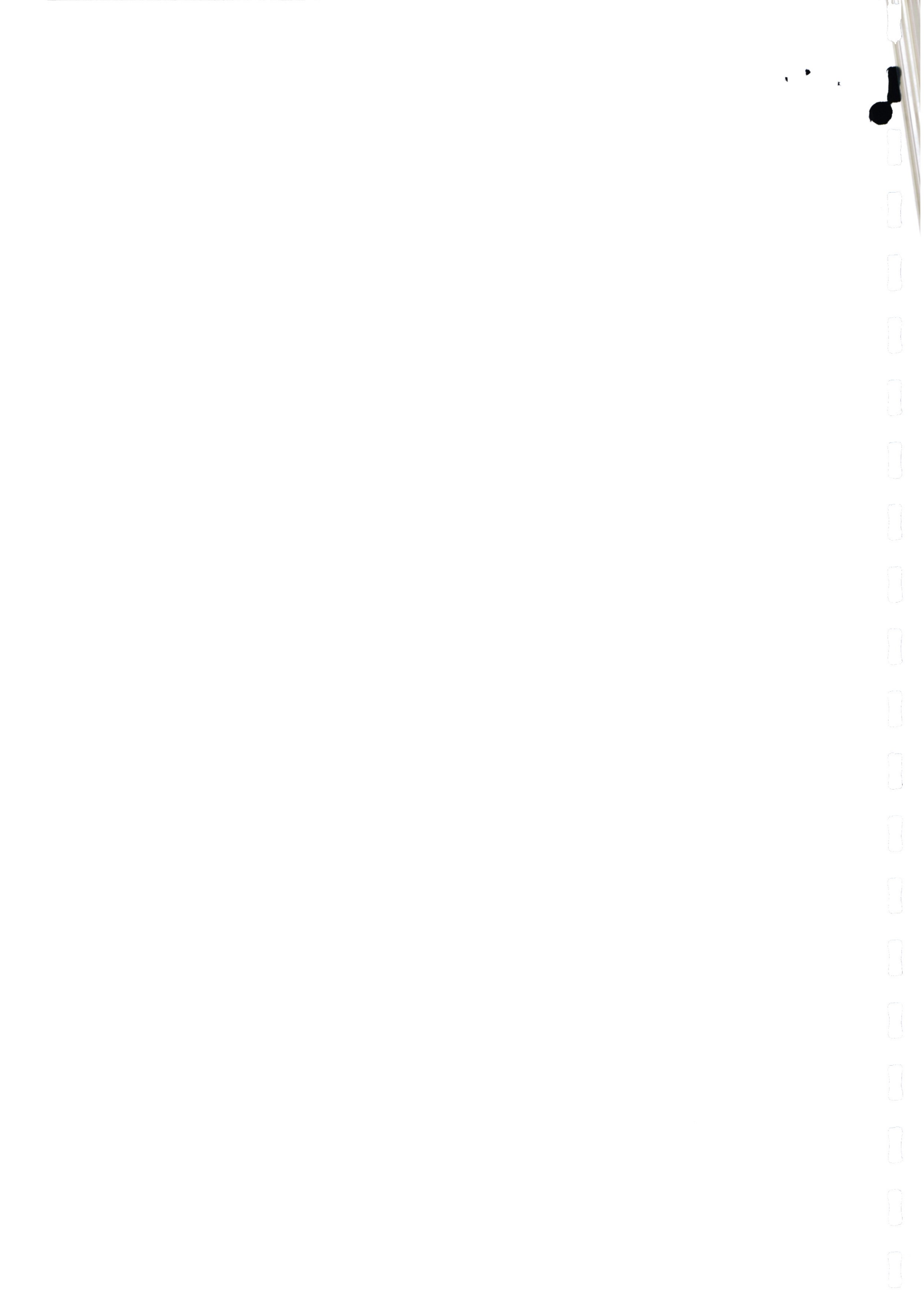
The Ministry is headed by the Cabinet Secretary for Transport, Infrastructure, Housing, Urban Development and Public Works Mr. James W. Macharia, EGH who is responsible for the general policy and strategic direction of the entity.

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

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

- i. The State Department for Transport administered by Ms. Esther Koimett
- ii. The State Department for Infrastructure administered by Julius Korir, CBS
- iii. The State Department for Housing and Urban Development administered by Charles Hinga Mwaura
- iv. The State Department for Public Works Administered by Prof. Arch. Paul M. Maringa, (PhD), CBS, Corp. Arch, MAAK MKIP
- v. The State Department for Maritime Affairs administered by Ms. Nancy Karingithu, CBS

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



Vision, Mission, Core Values and Core Functions

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

1.1 Vision

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

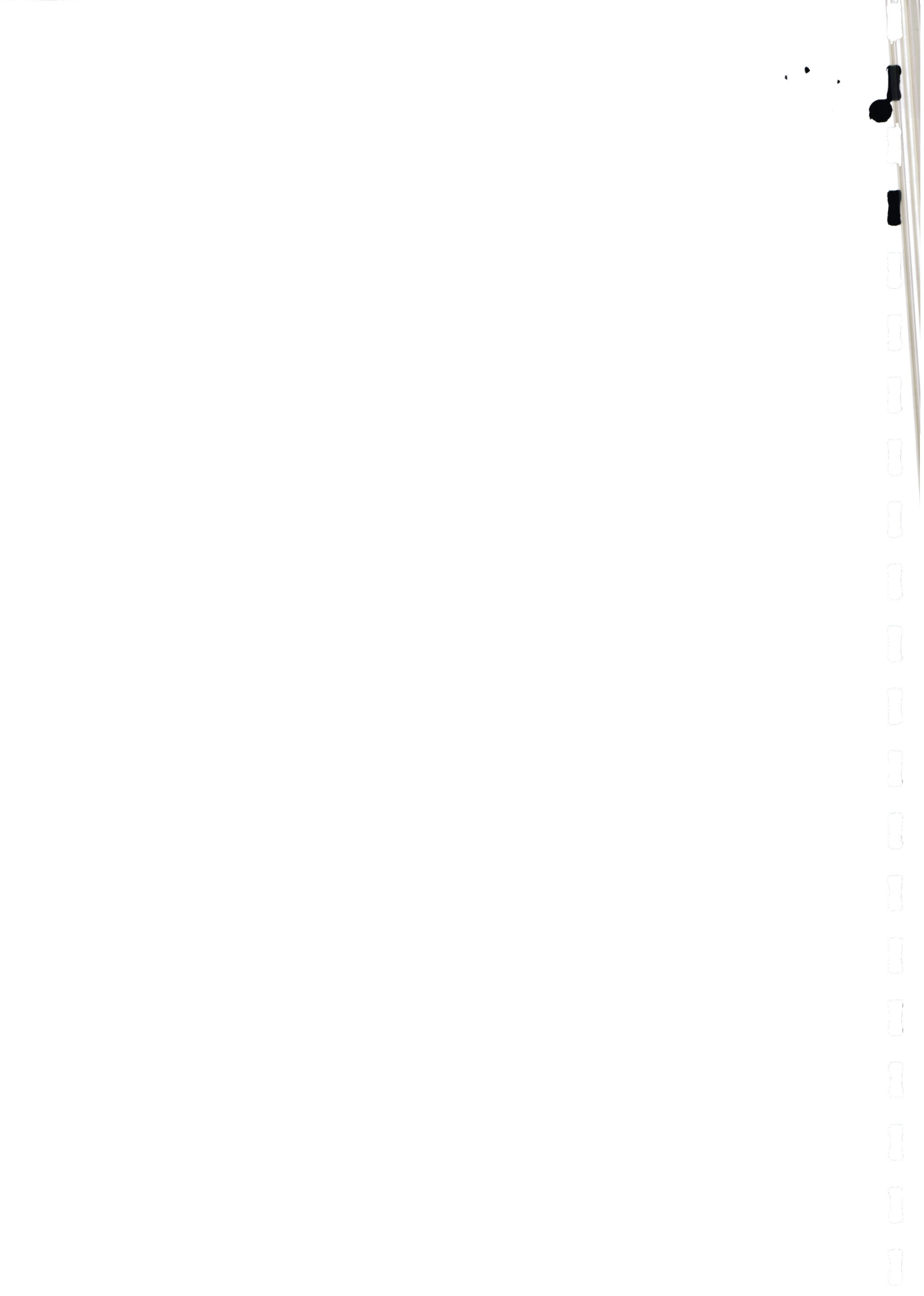
1.2 Mission

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

1.3 Core Values

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

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



1.4 Core Functions

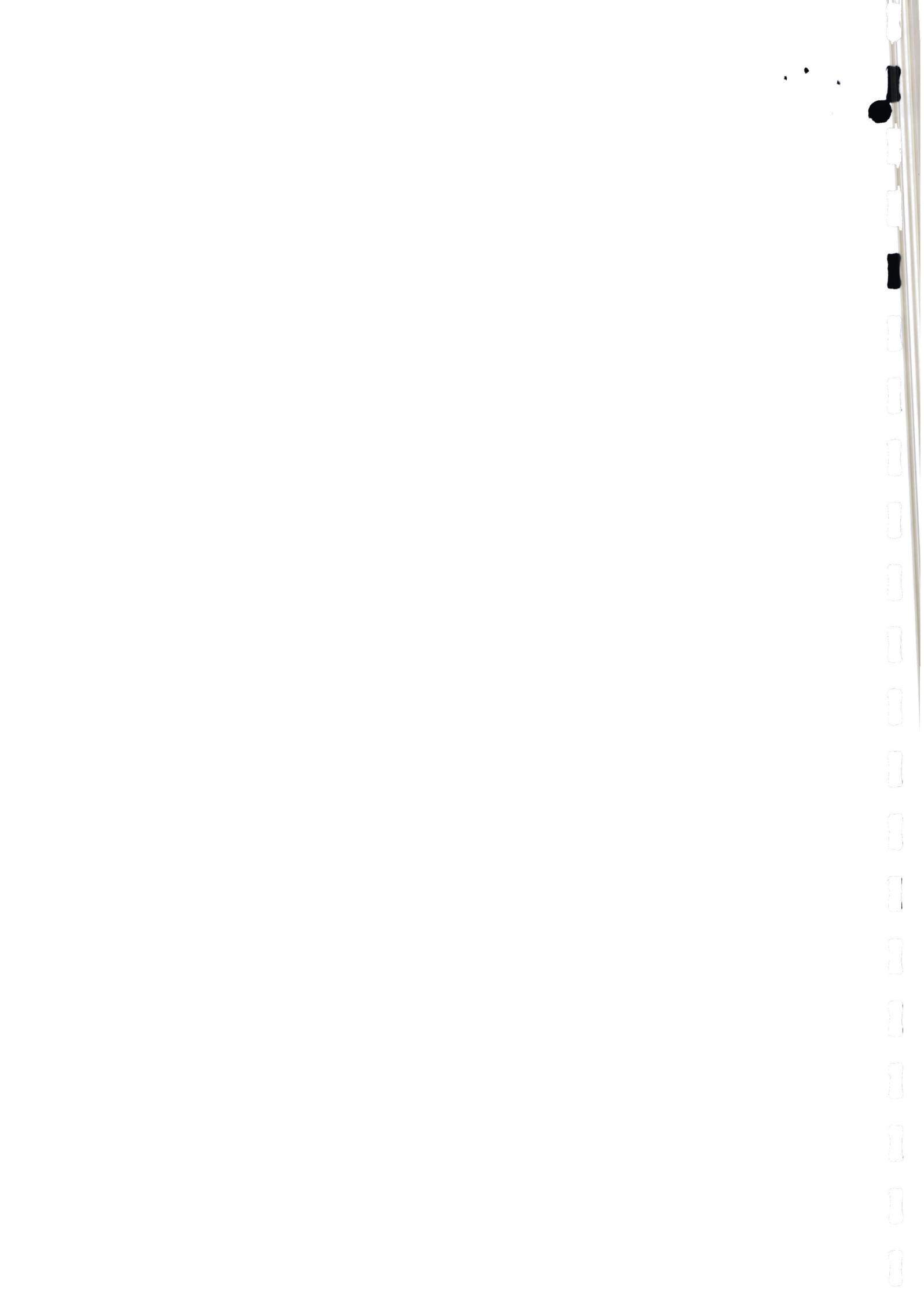
The State Department for Public Works is mandated to provide policy direction and coordinate all matters related to construction, rehabilitation and maintenance of Public Buildings and Other Public Works. In discharging its functions, the State Department is guided by detailed mandate through Executive Order No. 1/2018 notably:

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

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

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

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



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

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

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

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

iv. Procurement of common user items for government institutions:

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

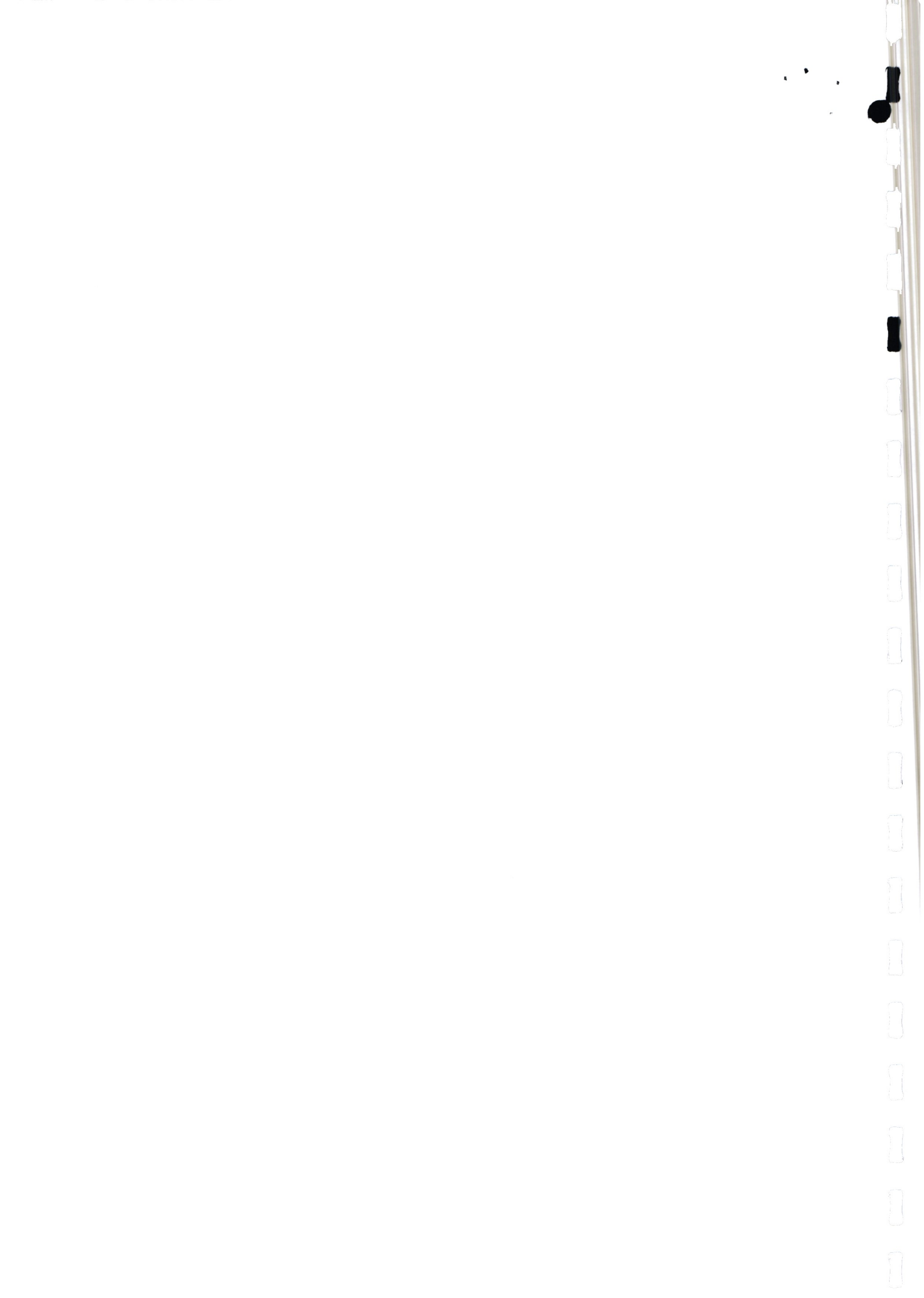
v. Public Office Accommodation Lease Management:

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

(b) Key Management

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

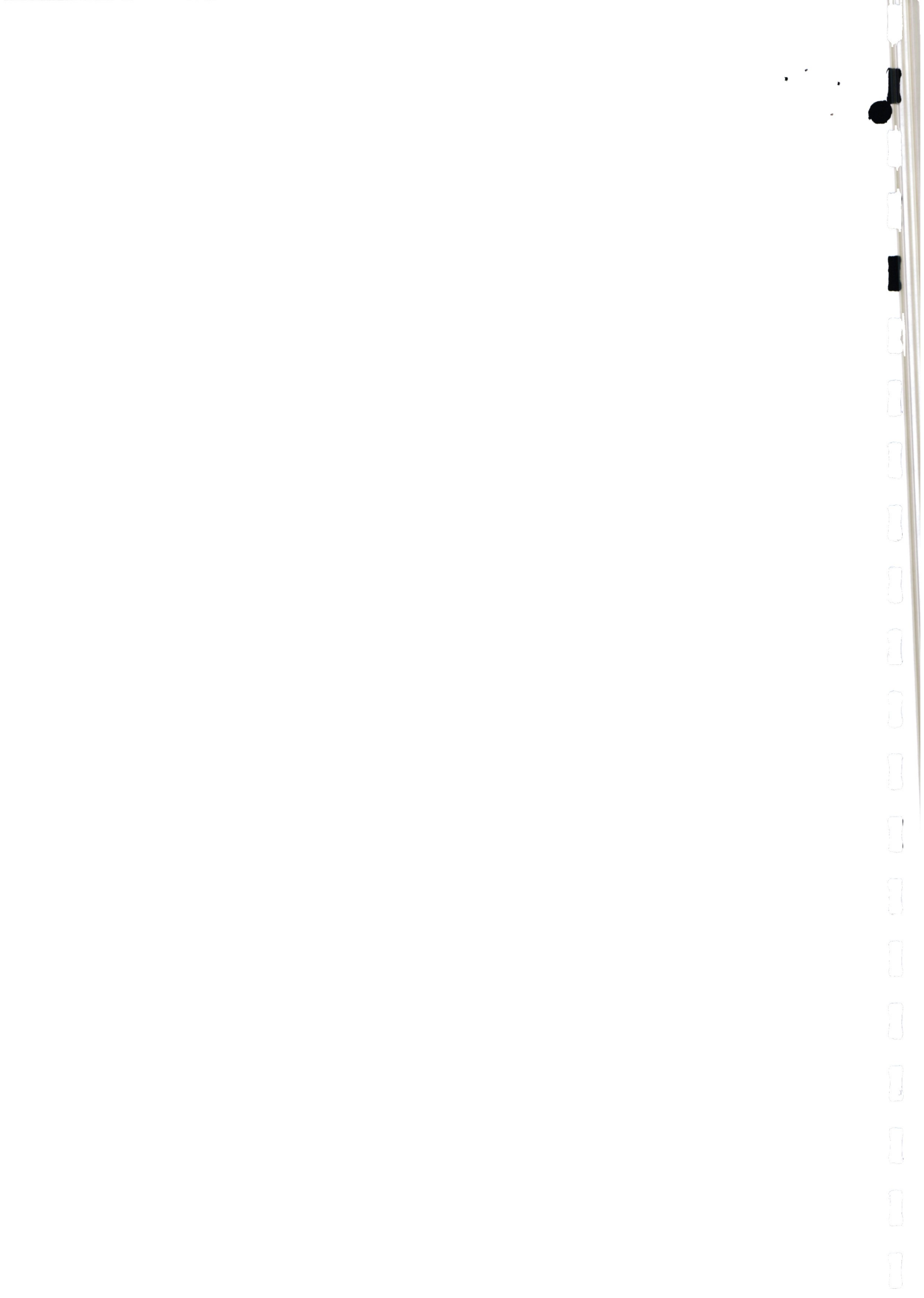
- Cabinet Secretary's office
- Principal Secretary's office
- Works Secretary's office
- Director of Administration office



(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Transport, Infrastructure, Housing and Urban Development	- Mr. James W. Macharia, EGH
2.	Principal Secretary, State Department for Public Works	- Prof. Arch. Paul M. Maringa, (PhD), CBS, Corp. Arch, MAAK MKIP
3.	Director of Administration	- Mike Kimoko, ESQ
4.	Works Secretary	- Qs. A.N Okweto,
5.	Head of Accounts	- Michael O. Ngolo
6.	Head of Finance	- Zakayo Mbogori



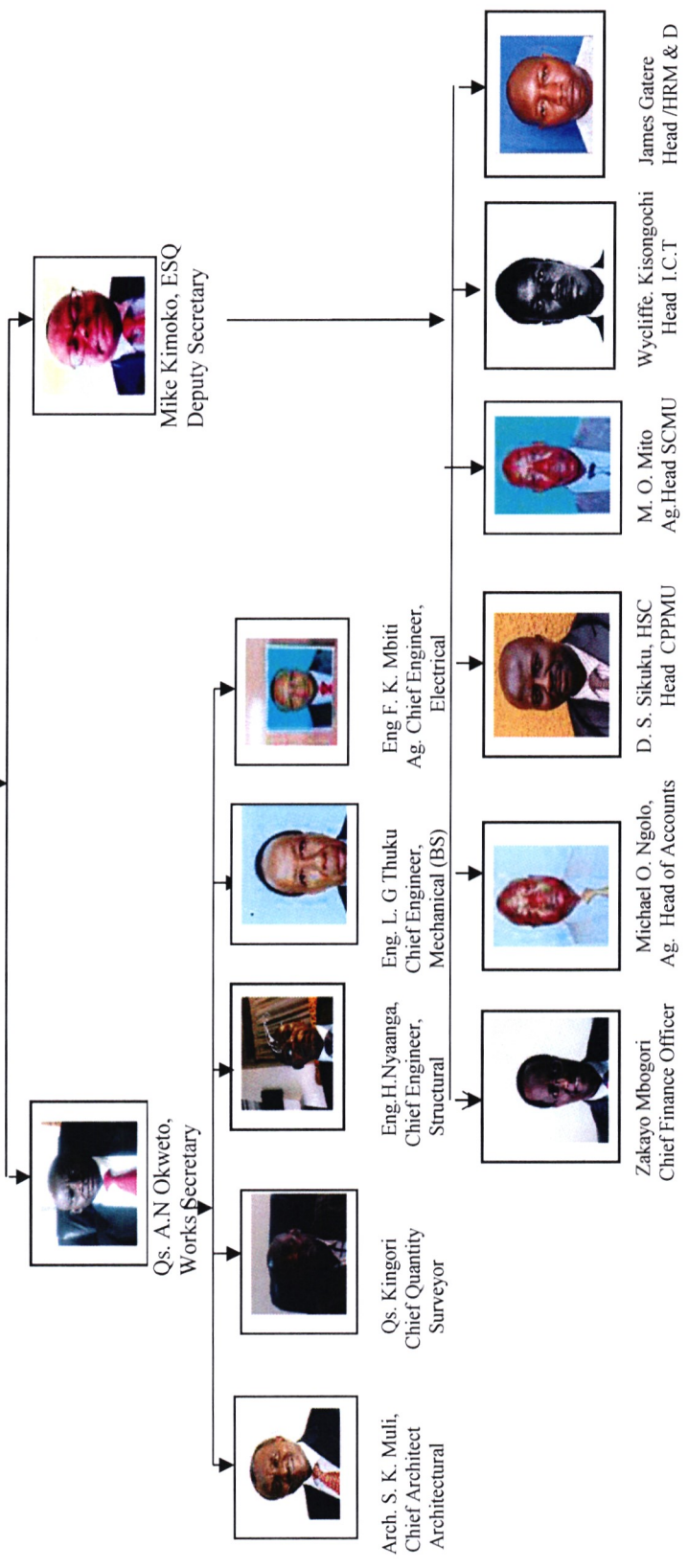
Senior Management – State Department of Public Works

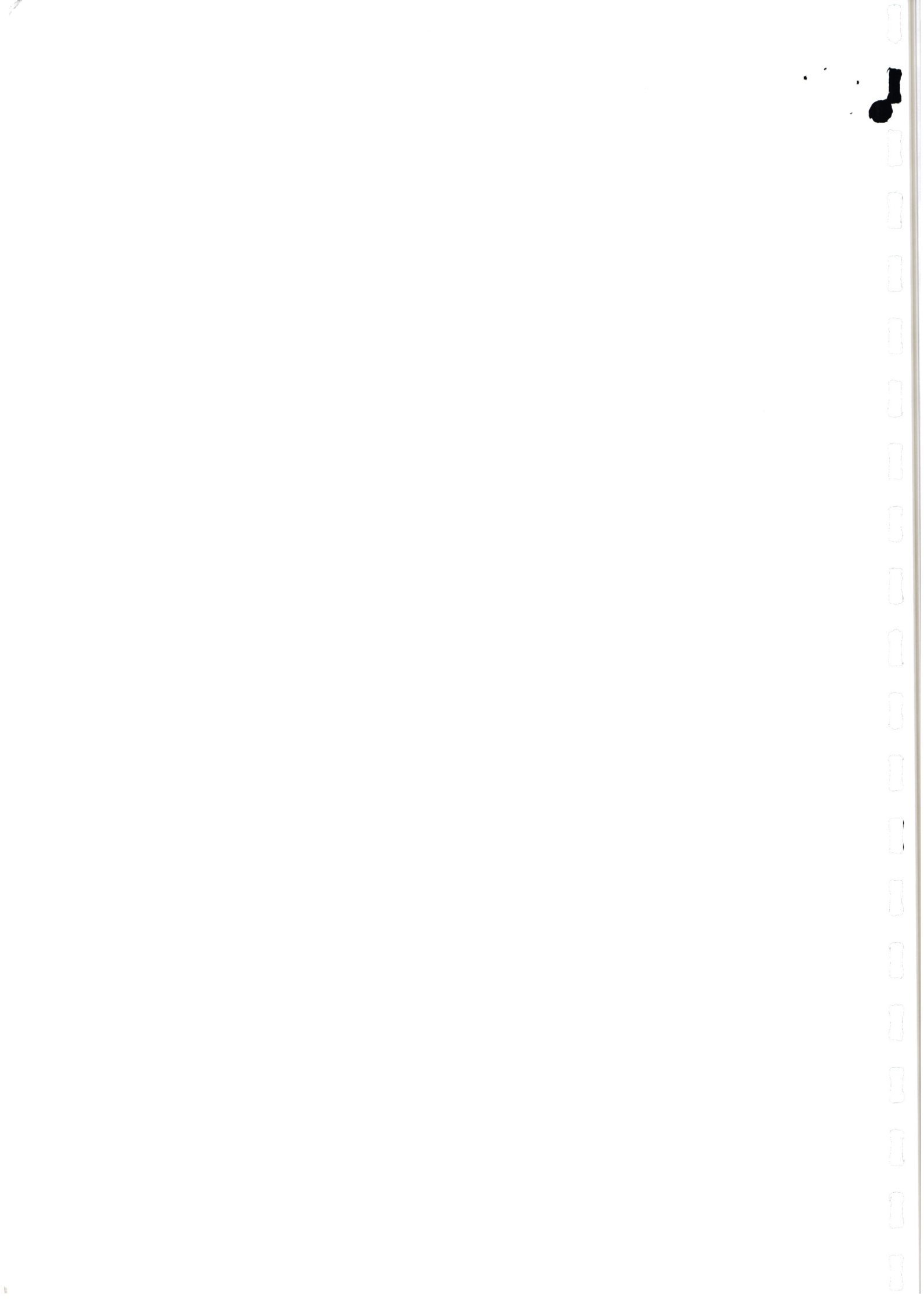


Mr James W. Macharia, EGH,
Cabinet Secretary, Ministry Transport, Infrastructure, Housing & Urban Development



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



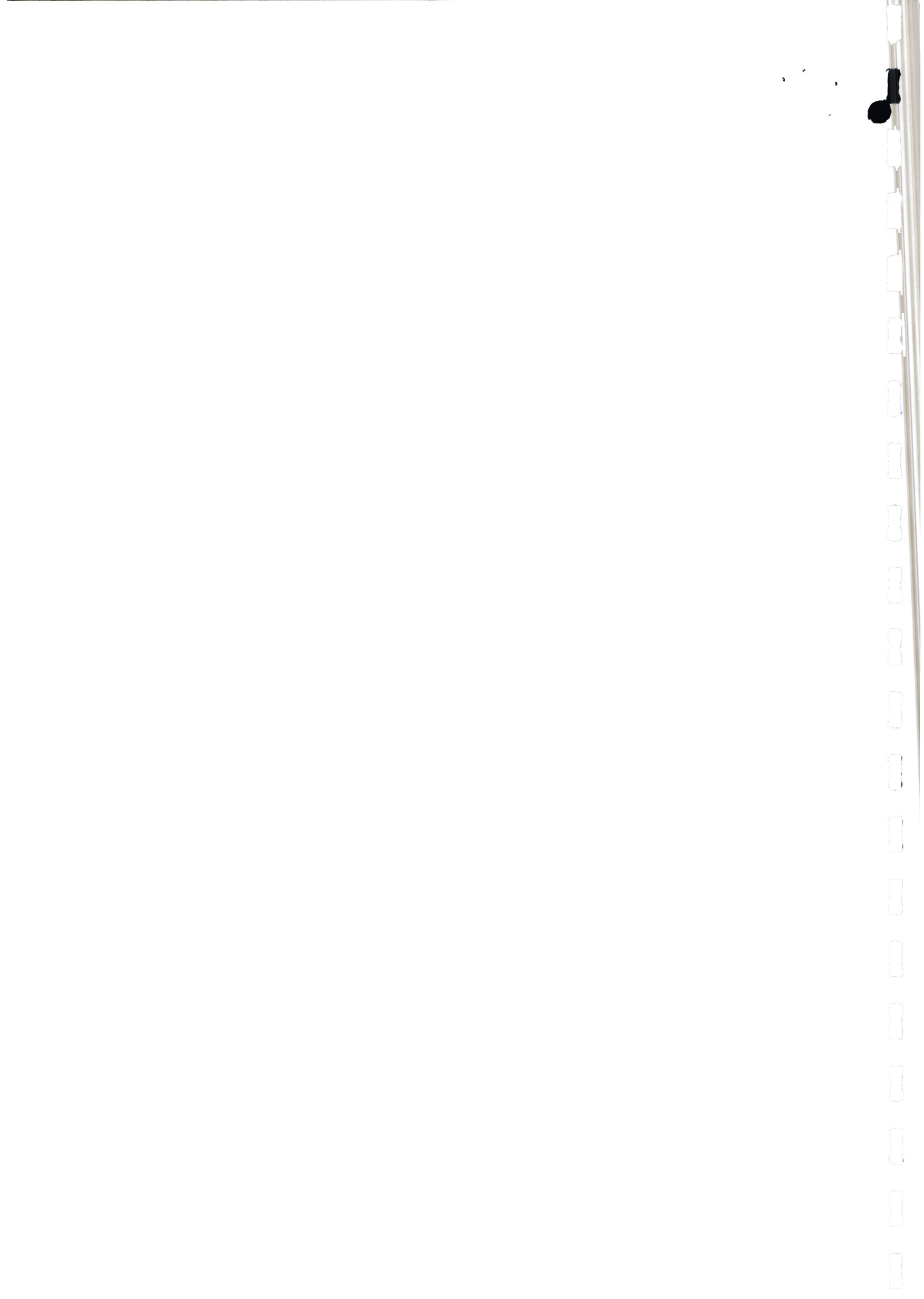


STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

For the year ended June 30, 2018

	<p>Mr. James W. Macharia assumed the position of Cabinet Secretary, Ministry Transport, Infrastructure, Housing and Urban Development in May 2016 following the reorganization of the Government of the Republic of Kenya. Prior to his appointment Mr. James Macharia had worked as the Financial Controller of the Standard Chartered Bank, Managing Director of African Banking Corporation in Zambia and Tanzania, Group Managing Director with NIC Bank from 2005 to 2015 when the bank grew more than ten-fold and with five subsidiary companies including Tanzania and Uganda. Mr. James W. Macharia is charged with formulation and implementation of policies geared towards world class Transport Infrastructure, Maritime Economy, Public Works and Housing for sustainable socio-economic development. He holds a Bachelor of Commerce Degree from the University of Nairobi and a Master of Business Administration Degree from Henley Management College, UK.</p>
	<p>Prof. Paul Mwangi Maringa assumed the position of Principal Secretary, State Department for Public Works in December, 2015 following the reorganization of the Government of the Republic of Kenya by His Excellency President Uhuru Kenyatta. Prior to this, he was a TVET Senior Expert for Planning and Project Management – Workforce Development Authority (WDA), Kigali, Rwanda. Prof. Paul Mwangi Maringa is the Accounting Officer for the State Department and is instrumental in coordination, formulation and implementation of policies related to Construction, Maintenance and Rehabilitation of Buildings and Other Public Works. He holds a PhD in Environmental Planning from Jomo Kenyatta University of Agriculture and Technology, a Master's Degree in Planning – Urban and Regional planning and a Bachelor of Architecture Degree both from the University of Nairobi, Kenya.</p>
	<p>Mike Okello Kimoko assumed the position of Deputy Secretary, State Department of Public Works in April, 2017. Prior to this, he was a Deputy County Commissioner 1 in Tana Delta, Tana River County. He is the Principal Deputy to the Director of Administration and Deputy Head of Administration. Mr. Mike Okello Kimoko deputizes the Director of Administration in policy formulation and implementation, planning and implementation of projects and programmes. He is also involved in general coordination and management of the State Department's functions in addition to being Deputy Security Duty Officer.</p> <p>He holds a Masters of Science degree (MSC) in Public Policy and Management from SOAS, University of London, a Bachelor of Anthropology (Anthropology and Government) degree from the University of Nairobi and National Diploma in Business Management from Kenya Institute of Management (KIM). He is a member of Kenya Association for Public Administration and Management and Association of National Government Administrators of Kenya (ANGAK).</p>
	<p>Qs. A. N. Okweto assumed the position of Works Secretary, State Department for Public Works in July, 2017. Prior to this, he was the Chief Quantity Surveyor in the same Department. He is charged with advising the Principal Secretary on all matters related to the formulation and implementation of policies necessary for the development and maintenance of Buildings and Other Public Works. He holds a Master of Arts Degree in Construction Management and a Bachelor of Arts degree in Buildings Economics from the University of Nairobi, Kenya. He is a Registered Quantity Surveyor Corporate Member of Architectural Association of Kenya, Institute of Quantity Surveyors, Institute of Construction Project Managers and Associate of Chartered Institute.</p>
	<p>Mr. Zakayo Muriuki Mbogori assumed the position of Chief Finance Officer in June, 2016 and is the Head of the Finance Unit. He is in charge of Budget Preparation and Implementation, Coordination of Project Implementation, Financial Planning and a Financial advisor to the Principal Secretary. He holds a Master of Arts degree in Leadership from Pan-Africa Christian University, a Master of Business & Administration Degree and a Bachelor's Degree in Commerce - Accounting option (Hons.) both from the University of Nairobi.</p>
	<p>Mr. Michael O. Ngolo assumed the position of Ag. Head of Accounting Unit in June 2018. He is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal controls relevant to the preparation and fair presentation of financial statements. He holds a Bachelors Degree in Commerce from Catholic University of Eastern Africa and a Certified Public Accountant of Kenya.</p>



(d) Fiduciary Oversight Arrangements

The State Department had in place a Budget Implementation Committee composed of Heads of Department and all AIE Holders which was chaired by the Chief Finance Officer. The role of this committee was to ensure that the budget is implemented according to the Public Financial Management Act and other financial regulations. The audit committee role is to provide an independent expert assessment on the quality of the activities of the management and the internal audit function.

(e) Entity Headquarters

P.O. Box 30743-00100
Works Building/
Ngong/Road Community Area
Nairobi, KENYA

Entity Contacts

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

(f) Entity Bankers

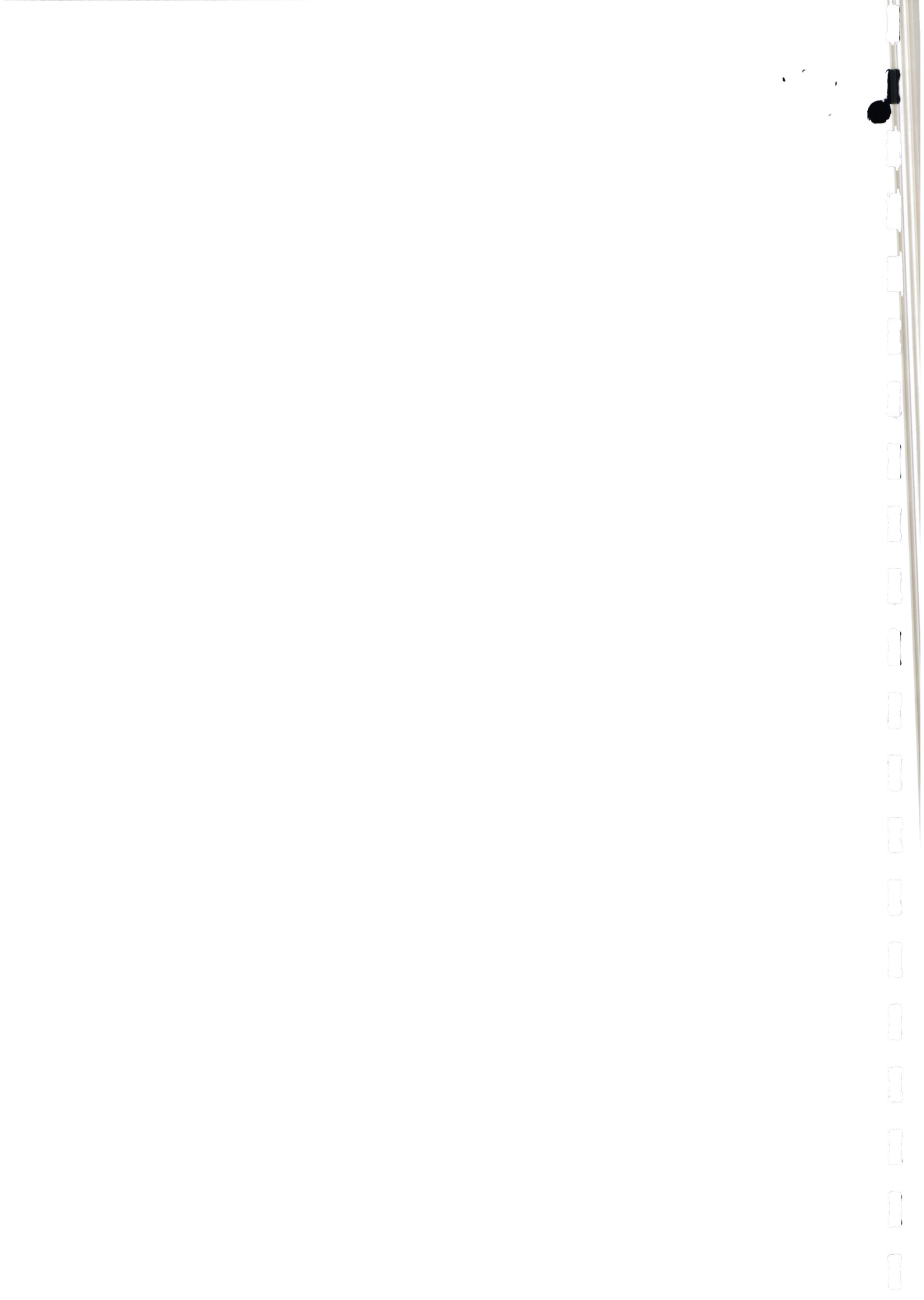
Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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



II. FORWARD BY THE CABINET SECRETARY



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

The State Department for Public Works is responsible for development and maintenance of Government Buildings and Public Works. It is mandated to provide policy direction and coordinate all matters related to construction, rehabilitation and maintenance of Public Buildings and Other Public Works. In discharging its functions, the State Department is guided by detailed mandate through Executive Order No. 1/2018 notably: Public Works Policy and Planning; Public Office

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

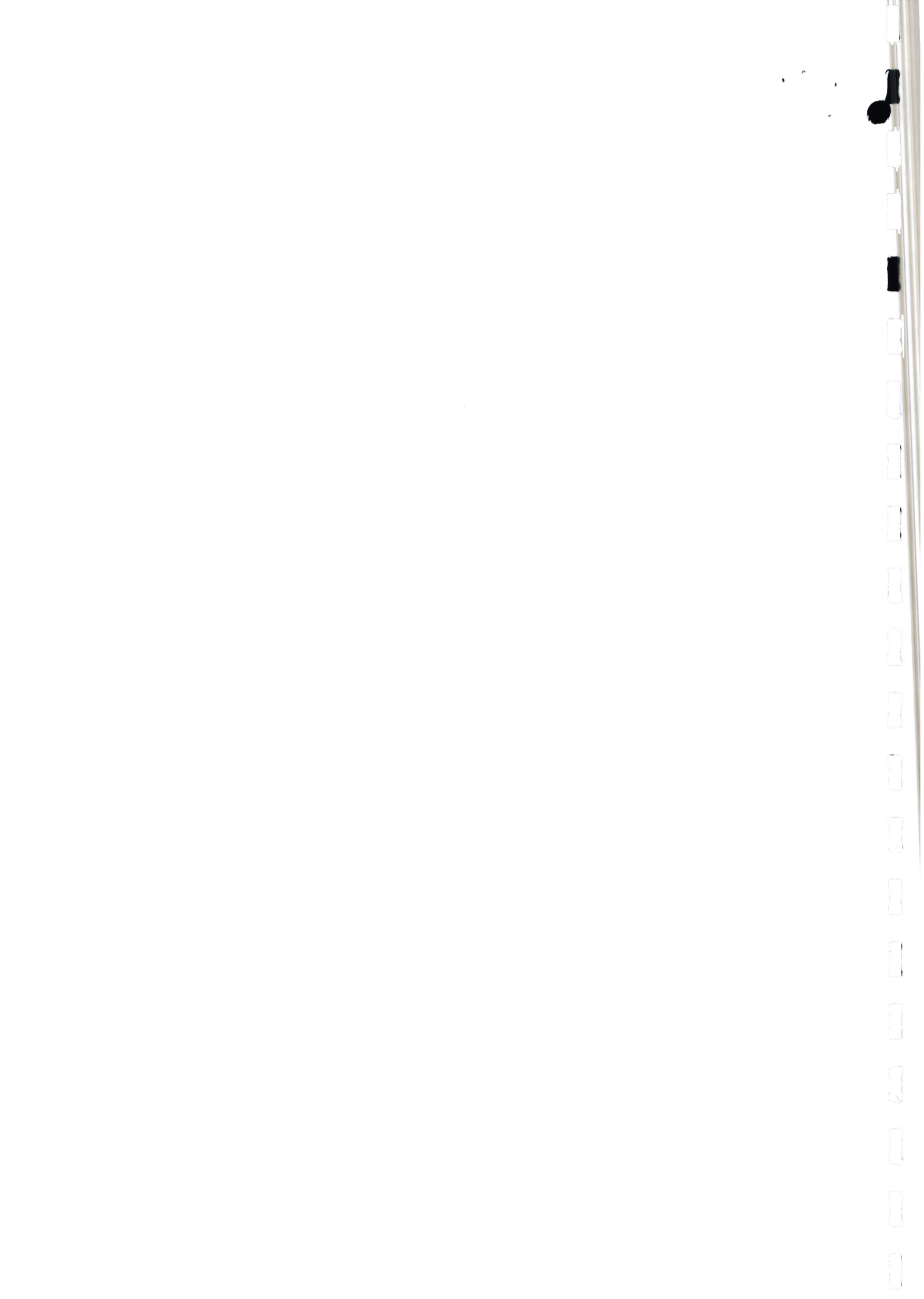
BUDGET ALLOCATION

In the financial year 2017/18 the State Department for Public Works had a gross budget of **KShs. 1,529,765,370.00** which was made up of **KShs. 815,275,117.00** and **KShs. 714,490,253.00** for recurrent and development votes respectively.

The State Department was to expend the gross budget of **KShs. 1,529,765,370.00** under the following three programmes:

Programme 1: Government Buildings

The objective of this programme is to improve the living and working conditions in Government Buildings through development of cost effective public buildings. This programme was allocated



KShs 981,588,439.00 representing 64 % of the budget. A total of **KShs 761,418,461.00** was spent under the following sub programmes:

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

Programme 2: Coastline Infrastructure Development and Pedestrian Access

The objective of this programme is to protect land and property from sea wave action, flooding and erosion and enhance accessibility between human settlements and in and out of waters. This programme was allocated **KShs. 165,021,645.00** representing 11% of the budget. A total of **KShs 129,780,076.90** was spent under the sub programme of Coastline Infrastructure Development.

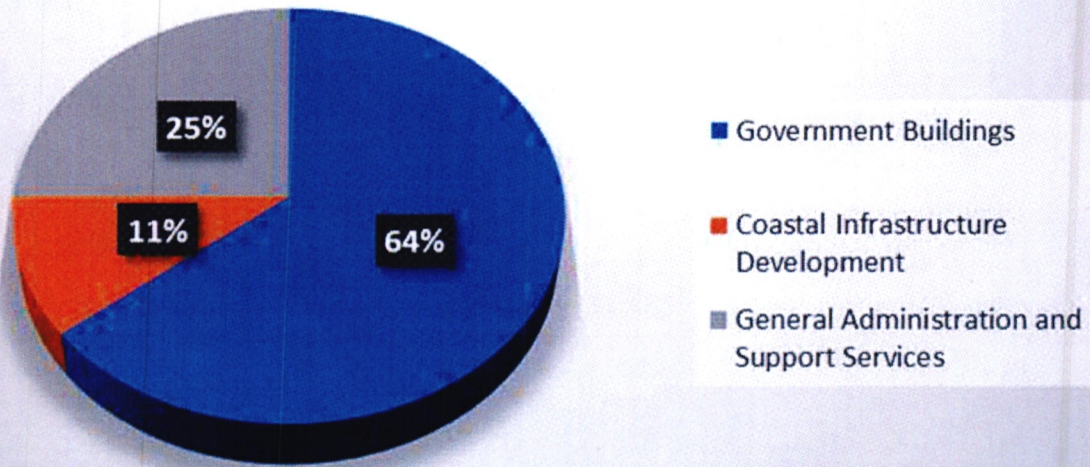
Programme 3: General Administration Planning and Support Services

The objective of this programme is to develop the capacity, enhance efficiency and transparency in service delivery and to ensure efficiency in procurement of common user items for government institutions. This programme was allocated **KShs. 383,155,286.00** representing 25% of the budget. A total of **KShs 325,329,784.50** was spent under the following sub programme:

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



% of Budget Allocation F/Y 2017/2018



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

Utilization of Allocated funds FY 2017/18			
Description	Approved Budget	Actual payments	Percentage absorption
	(KShs.)	(KShs.)	(%)
State Department for Public Works	1,529,765,370	1,216,528,322.40	79.52
Economic Classification			
Wages and Salaries Contributions	501,170,000	501,100,620.20	99.99
Goods and Services	276,994,744	218,960,098.25	79.05
Acquisition of Fixed Capital Assets	716,821,648	473,284,875.60	66.03
Routine Maintenance	13,362,878	4,205,529	31.47
Grants & Transfer to Other Govt. Units	15,000,000	15,000,000	100.00
Social Security Benefits	6,416,100	3,977,199.40	61.99
Programmes and Sub Programmes			
P1: Government Buildings	981,588,439.00	761,418,461.00	77.57
SP1: Stalled and new Government buildings	981,588,439.00	761,418,461.00	77.57



STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

For the year ended June 30, 2018

SP2: Building standards and research	0.00	0.00	0.00
P2: Coastline infrastructure Development	165,021,645.00	129,780,076.90	78.64
P3: General Administration, Planning and Support Services	383,155,286.00	325,329,784.50	84.91
SP3: Administration Planning and Support services	362,098,295.00	310,275,870.70	85.69
SP4: Procurement warehousing and supplies	21,056,991.00	15,053,913.80	71.49

Analysis of budget performance for the whole State Department in table above reveals that 79.52% of the approved budget was utilized. This is supported by the fact that only KShs. 1,216,528,322.40 was spent as compared to the approved budget of KShs. 1,529,765,370. The underperformance in the overall budget absorption was due to lack of exchequer release to conclude the projects that had concluded all the payment processes.

In relation to the budget performance based on Economic Classification in the financial year 2017/18, Wages and Salaries Contributions realized the highest level of budget absorption of 99.99% as KShs. 501,100,620.20 was spent compared to an approved budget of KShs. 501,170,000.

Use of Goods and Services realized a budget absorption rate of 79.05% as KShs. 218,960,098.25 was used compared to the approved budget of KShs. 276,994,744.00. Acquisition of Fixed Capital Assets had an absorption rate of 66.03% since KShs. 473,284,875.50 was used compared to the allocated budget of KShs. 716,821,648.00. On the other hand, Routine Maintenance saw the least absorption rate of 31.47% as only KShs. 4,205,529.00 was used compared to the approved budget of KShs. 13,362,878.00

In regard to budget performance based on programmes and sub-programmes in the financial year 2017/18, Government Buildings programme had an absorption rate of 77.57% where KShs. 761,418,461.00 was utilized against an approved allocation of KShs. 981,588,439.00. The programme of Coastline Infrastructure Development had an absorption rate of 78.64% as KShs.



129,780,076.90 out of an allocation of KShs. 165,021,645.00 was utilized. General Administration, Planning and Support Services programme realized an absorption capacity of 84.91% as KShs. 325,329,784.50 was utilized against an approved budget of KShs. 383,155,286.00

KEY ACHIEVEMENTS OF THE STATE DEPARTMENT FOR PUBLIC WORKS IN FY 2017/18

In the implementation of the budget for FY 2017/18, the following key achievements were realized;

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

- i. 6No. stalled Government building projects were completed i.e. Mitihani House Phase V, West Park Police Housing project comprising 595 Housing Units, Kitui Primary Teachers Training College, Voi Primary Teachers Training College, Nyamira Divisional Police Headquarters Phase II and Kibish Police project.
- ii. Other 8 No. stalled projects are ongoing at advanced levels of completion i.e. Migori District Headquarters – 86%, Kabarnet Medical Training Centre -68%, Kenya Industrial Training Institute (KITI) in Nakuru – 60%, Mathare Nyayo Hospital – 54%, Voi Pool Housing project – 55%, Kenya Institute of Business Training (KIBT) – 87% and Kericho Ardhi House Phase II – 88%.
- iii. 451No.New Government Buildings projects were designed, documented and supervised to completion as requested by other Government Ministries, Agencies, Departments and County Governments.
- iv. 299No. Government building projects were rehabilitated /maintained as requested by other Government Ministries, Agencies, Departments and County Governments.
- v. 9 No. ESP District Headquarters were partially completed and put to use.
- vi. 90% of works were completed at MoW Sports Club Gym. The Gym is intended to complement the Mow Sports Club Guest House services.

Development and Maintenance of Coastline Infrastructure and Inland Water Transport:

The following was achieved during the period;



- i. 3No. Jetties were constructed/ rehabilitated to 100% completion level and they include; Matondoni Jetty, Lamu Customs Jetty and Shimoni Fisheries Jetty.
- ii. 2100 metres of seawall were constructed i.e. 1900 meters on Ndau seawall in Lamu County and 200 meters on Shimoni project in Kwale County.

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

- i. Framework agreements / term supply contracts for 117No.categories of common user items were prepared and are being used in procurement of common user items by other government institutions.
- ii. Network cabling for the administration block was initiated and done up to 80% complete
- iii. The taskforce was appointed to come up with a report on restructuring of Supplies Branch finished it work and a report is ready for implementation.
- iv. Rehabilitation of the Administration Block and Stock Control Block at Supplies Branch in Nairobi.

EMERGING ISSUES RELATED TO THE DEPARTMENT

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

- i. Lacuna in legal framework and duplication of statutory and supervisory roles in the construction industry.
- ii. Rapid technological changes in the construction industry.
- iii. Increasing number of emerging stalled projects especially in the Education and Health sectors which were not captured in the first phase of stalled building programme.
- iv. Competing mandates with various implementing agencies due to Reorganization of Government structure affects smooth implementation of projects.

CHALLENGES ENCOUNTERED IN IMPLEMENTATION OF THE BUDGET

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



- i. **Budgetary constraints:** Inadequate funding coupled with non/late-release of exchequer from Treasury for implementation of projects. This has led to delays in completion of the projects and increased cost of the projects due to escalating building material costs and penalties.
- ii. **Revision of Budgets:** Budget reviews' leading to budget cuts that has led to postponement of completion of some projects like ESP- District Headquarters and footbridges. This has equally led to cost escalation for projects due to interest on delayed payments.
- iii. **Legal and contract challenges** arising from arbitration and contractual issues impacting on project implementation.
- iv. **Land use problems:** Potential land use conflicts and unavailability of land on which public projects are to be implemented.
- v. **Human Resource capacity gaps:** Shortage of skilled technical personnel to manage the projects and high rate of staff turnover.
- vi. **Poor performance by contractors:** Non performing contractors leading to delays in project implementation.
- vii. **Insecurity:** Particularly in coastal, Northern and North Eastern Regions has affected Contractors ability to mobilise and effect projects.
- viii. **Devolvement of field staff:** Simultaneously supervising National and County projects has constrained the capacity of former works staff now serving in the Counties and assisting National Government Bridge the staff deficit.
- ix. Duplication of roles by various implementing agencies in the construction industry.

WAY FORWARD IN OVERCOMING THE CHALLENGES

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



STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

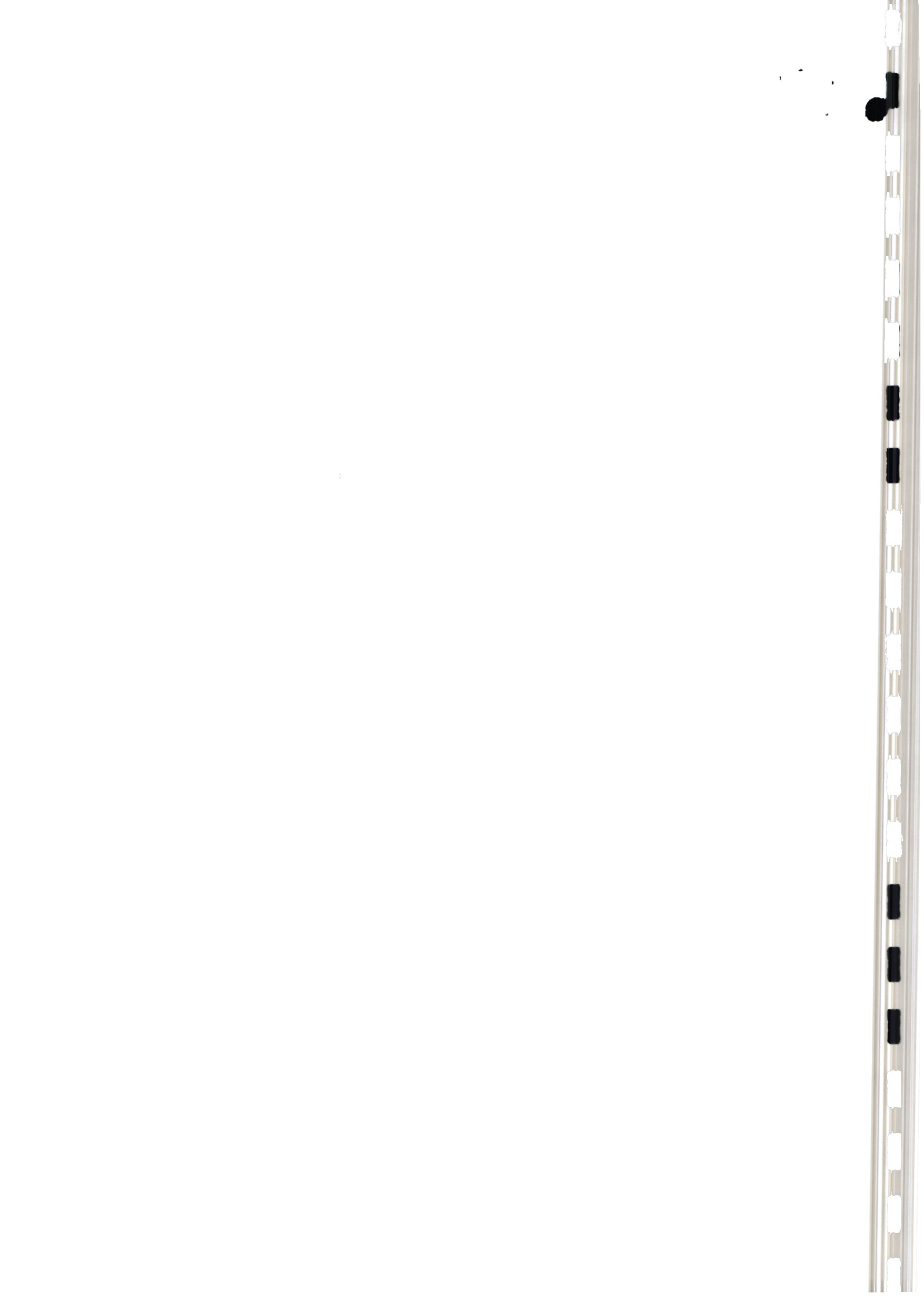
For the year ended June 30, 2018

- i. Lobby Treasury for increased funding to enable completion of the ongoing projects and in lieu of the same, transfer the projects to parent ministries to obtain resources.
- ii. As per Treasury Regulations, no projects will be undertaken on land whose status is unknown. The State Department is keen on this preliminary before engagement.
- iii. Issuing of sanctions to non-performing contractors. Contractors are being put on notice and warned of consequences for future engagement.
- iv. Staff retention and development strategies should be developed in order to attract and retain staff to avoid the high rate of technical staff turnover.
- v. Setting up of Regional Offices for effective supervision of National projects spread out in the country. The Department should not have devolved its entire staff at County level as this has resulted into project supervision challenges for the National Government projects in the Counties.

Sign

James Macharia, EGH

Cabinet Secretary



III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the State Department for Public Works is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Public Works accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the *State Department for Public Works* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

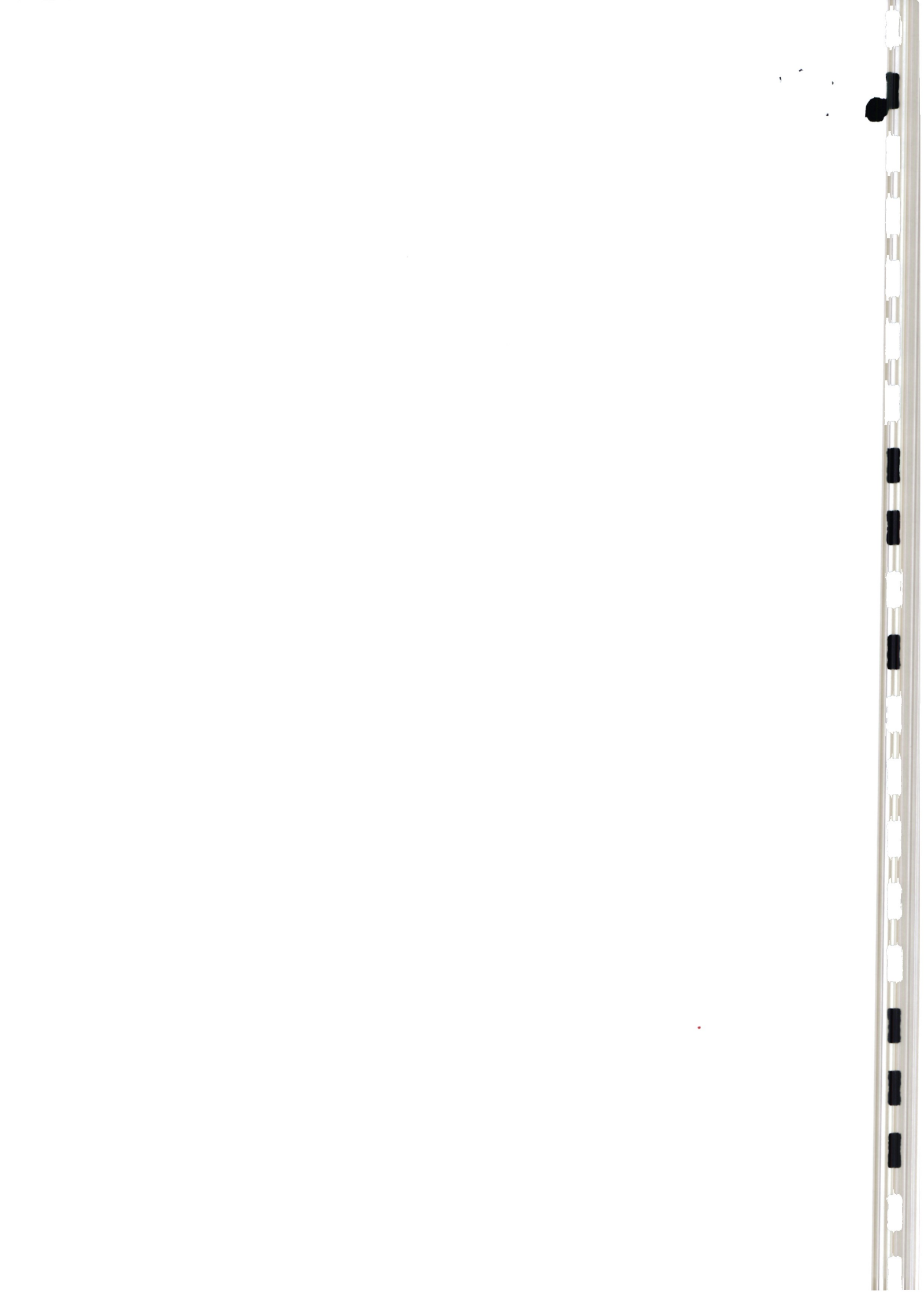
The *entity's* financial statements were approved and signed by the Accounting Officer on 26/9 2018.


Principal Secretary

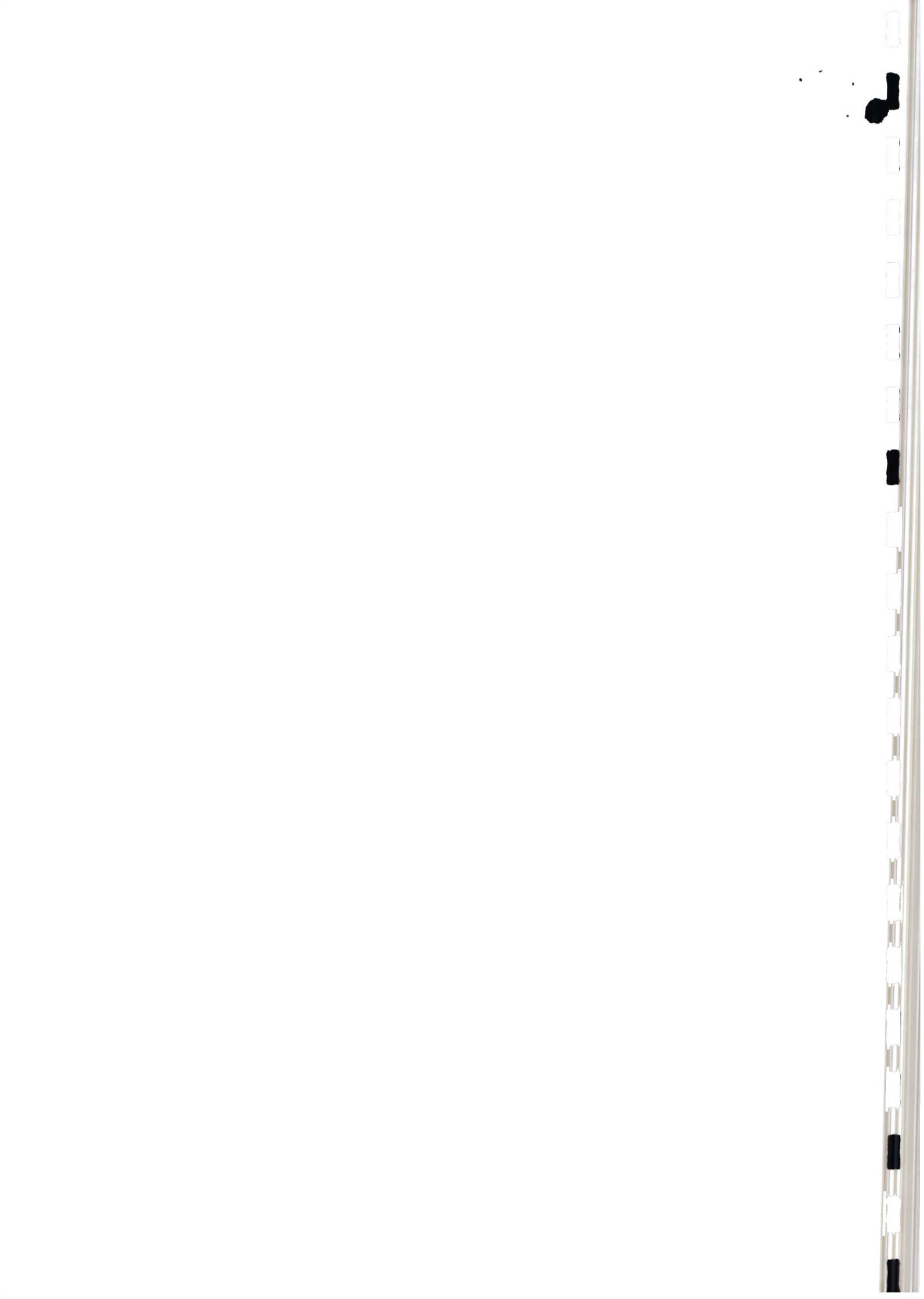
Name: Prof. Arch. Paul Mwangi Maringa, (PhD).
CBS, Corp. Arch, MAAK MKIP


Principal Accountant

Name: Michael Obiero Ngolo
ICPAK Member Number: 13093



**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE
DEPARTMENT FOR PUBLIC WORKS**



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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF PUBLIC WORKS -VOTE 1095 FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of State Department of Public Works - vote 1095 set out on pages 11 to 31, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, the statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion Section of my report, the financial statements do not present fairly, the financial position of State Department of Public Works as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Inaccuracies in the Financial Statements

1.1 A comparison between the financial statements and the Trial Balance which was in agreement with IFMIS generated statements revealed a difference of Kshs.586,182,304 under cash and bank balances and a difference of Kshs.553,457,103 in payables balances as shown in the table below;

Item/Component	Financial Statements Kshs.	Trial Balance Kshs.	Variance Kshs.
Cash and Bank			
Recurrent Account	1,821,467	(757,611,463)	759,432,930
Development Account	368,986	(1,353,408,928)	1,353,777,914
Deposit Account	629,570,230	880,726,524	(251,156,294)
Cash in Hand	40,314	1,634,718,693	(1,634,678,379)
Cash in Transit	0	813,558,475	(813,558,475)
Total	631,800,997	1,217,983,301	586,182,304
Payables			

Report of the Auditor-General on the Financial Statements of State Department of Public Works -Vote 1095 for the Year Ended 30 June, 2018

Item/Component	Financial Statements Kshs.	Trial Balance Kshs.	Variance Kshs.
General Deposits	629,211,010	635,418,037	
Salary Deductions	3,700		
Withholding Tax	0	1,702,309	(1,702,309)
VAT	0	3,332,884	(3,332,884)
Cash Clearing	0	495,341,767	(495,341,767)
System liabilities	0	46,649,715	(46,649,715)
Imprest		227,100	(227,100)
Total	629,214,710	1,182,671,812	(553,457,102)

All the above variances have not been reconciled and it has not been possible to confirm the accuracy and the correctness of the financial statements for the year ended 30 June 2018.

2.0 Cash and Cash Equivalent

2.1 Bank Reconciliation Statements

2.1.1 Recurrent Bank Account

i) Payments in the Cash Book not Yet Recorded in Bank

The reconciliation statement for recurrent account for the month of June 2018 reflect an amount of Kshs.15,795,232 as payments in cash books not in bank statements (unpresented cheques) included in this amount are payments totaling to Kshs.2,660,483 which are over six (6) months and therefore stale.

ii) Payments in Bank not in Cash Book

The reconciliation further shows an amount of Kshs.3,188,624 being payments in bank not in cash book. Management has not provided explanation on the above payments and no investigations have been carried out.

iii) Receipt in in Cash book not in Bank Statement

The reconciliation statement also shows an amount of Kshs.1,724,899 as receipts in cash book not recorded in the bank statement which include an amount of Kshs.1,190,399 described as closing balance under cast. In addition, this amount includes Kshs.534,500 being receipt from State Department of Public Works not recorded in the bank statement. No explanation has been provided on the discrepancies noted in the bank reconciliation statement

2.1.2 Development Bank Account

i) Receipt in the Cash Book not in the Bank Statement

Include in the bank reconciliation statements was Kshs.5,537,584 being receipts in cash book not in bank statement. Management has not explained why the cash book is not updated.

Report of the Auditor-General on the Financial Statements of State Department of Public Works – Vote 1095 for the year ended 30 June 2018

ii) Payment in Cash Book not in Bank Statement

The bank reconciliation statement for Development bank account as at 30 June 2018 reflect an amount of Kshs.9,831,837 as payments in cash book not in bank (unpresented cheques). Included in this amount is an amount of Kshs.5,585,081 representing payments which has remained outstanding for more than six (6) months and are therefore stale. Management has not explained as to why those payments have not been reversed in the cash book.

2.1.3 Deposit Bank Account

i) Payments in Cash Book not in Bank Statements

The reconciliation statement reflect an amount of Kshs.10,640,280 as payments in cash book not in bank. Included in this amount is an amount of Kshs.600,000 being cash book error adjustment which has not been explained or reconciled.

2.1.4 Cash in Hand

The financial statements under note 7A reflect cash in hand as Kshs.40,314 whereas the Trial Balance reflects of Kshs.2,448,277,169 resulting to unexplained and unreconciled difference of Kshs.2,448,236,855.

In the circumstance it has not been possible to confirm the completeness and accuracy of the cash and cash equivalent balance of Kshs. 631,800,997 as at 30 June, 2018.

3. Pending Bills

Annex 1 of the financial statements reflects analysis of pending accounts payable totaling Kshs.821,171,919 which remained unpaid as at 30 June 2018 and were carried forward to 2018/2019 financial year. Had the pending bills been settled in 2017/2018, the surplus of Kshs.2,727,127 reported would have been reduced by the same amount despite the fact that the pending bills have a negative effect on the 2018/2019 budget.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Adverse Opinion, there were no other Key Audit Matters to communicate in my report.

1.0 Unresolved Matters from Previous year 2016/2017

The following matters reported in 2016/2017 remained unresolved as at 30 June 2018:

1.1 Differences Between Financial Statements and Trial Balance

As reported in 2016/2017, comparison between the financial statements and the trial balance which was in agreement with IFMIS generated statements revealed a difference of

Kshs.3,727,394,544 under cash and bank balances and a difference of Kshs,120,882,634 in payables balance.

In the circumstance, it was not possible to confirm the accuracy and correctness of the financial statements for the year then ended.

2.0 Pending Bills

As reported previously, the statement of assets and liabilities as at 30 June 2017 reflected pending bills account payable amounting to Kshs.10,352,026. Included in this amount and as disclosed in note 10.1 to the financial statements is an amount of Kshs.909,950 related to supply of goods. However, in the course of the audit, management provided a schedule showing total pending bills of Kshs.354,554,474 and Kshs.41,102,636 for construction of buildings and construction of civil works respectively. Although management has explained that the pending bills of Kshs.364,554,474 and Kshs.41,103,635 had no budgetary provision during the year, no satisfactory explanation was provided for failure to include them in the budget.

3.0 Cash and Bank Balances

Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 requires the accounting officer to ensure that bank reconciliations statements are completed and submitted to the National Treasury with a copy to the Auditor-General not later than 10 of the subsequent month for each bank account held by the National Government entity. Further regulation 90(3) requires the accounting officer to ensure that any discrepancy noted during the bank reconciliation exercise are investigated immediately and appropriate action taken including updating the relevant cash books. A review of the bank reconciliation statements in support of cash and bank and bank balance of Kshs.1,069,674,052 revealed the following;

3.1 Unresolved Reconciling Items

Examination of the bank reconciliation statements presented in support of the bank balance in the statement of Assets and liabilities revealed the following unresolved matters;

3.2 Recurrent Bank Account

i) Payment in the Cash Book not Yet Recorded in Bank

The reconciliation statement for recurrent account for the month of June 2017 reflected an amount of Kshs.57,157,709 as payments in cash books not in bank statements (unpresented cheques) included in this amount are entries totaling to Kshs.10,850 which had over six (6) months therefore stale.

ii) Payments in Bank not in Cash Book

The reconciliation further showed an amount of Kshs.2,714,751 as payments made in the bank not posted in cash book which include an amount of kshs.526,836 for closing balance

under cast. Management did not provided explanation on the above payments which appear as if they originated from the bank.

iii) Receipt in in Cash Book not in Bank Statement

The reconciliation statement also showed an amount of Kshs.247,5501 for receipt in cash book not recorded in the bank statement. A review of the analysis provided for this balance showed that it comprised of cash book closing balance under cast of Kshs.105,267 and an amount of Kshs.142,283 for Ufundi SACCO dated 30 September, 2016. Cash book under cast are supposed to be adjusted in the cash book and should not appear as reconciling item, also the nature of the receipt from Ufundi Sacco could not be established as it had no support.

3.3 Development Bank Account

A review of the development account revealed the following;

i) Receipt in the Cash Book not in the Bank Statement

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

ii) Payment in Bank Statement not in cash book

The statement included an amount of Kshs.227,555 for payment in bank statement not in cash book made up of Kshs.158,979 withholding tax dated 28 February, 2017and Kshs.68,278 for Reify Holdings dated May,2017. The two entries were not supported and their validity could therefore not be established.

3.4 Deposit Bank Account

i) Payments in Cash Book not in Bank Statements

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

ii) Receipt in Cash Book Not in Bank Statement

The bank reconciliation statement reflected an amount of Kshs.9,024,644 for receipts in cash book not in bank statement which included Kshs.57,283 for PEAL Buildings Contractors. This amount had remained outstanding since 27 April 2016 and its nature and validity could not be confirmed.

In the circumstance it was not possible to confirm the correctness and accuracy of the cash and cash equivalent balance of Kshs.1,069,674,052 as at 30 June 2017.

Other Matters

1.0 Proposed Completion of Lamu Police Station and Management Housing

As reported in the previous year, the Project was awarded to Vaghijiyan Enterprises at contract sum of Kshs.615,848,997 and contract duration was 72 weeks to be completed on 19 February 2014. The Contractor was given extension of time which revised the completion date to 19 January 2017. A review of progress report dated 14 December 2017 showed Kshs.267,196,753 representing 46% of the contract sum had been certified and the Project was behind schedule as at 30 June 2017 while Kshs.12,952,170 had been incurred to pay interest. During the year 2017/2018, Management did not avail any progress reports and it was not possible to ascertain the status of the Project.

2.0 Construction of Mathare Nyayo Hospital

As reported in the previous year, the project was awarded to China Jiangxi International (k) Ltd at a contract sum of Kshs.1,212,414,732 with contract duration of 156 weeks. It commenced on 27 August 2012 with the expected completion date being 27 August, 2015. However, progress report showed that by July 2017, the value of work done stood at 48% of the contract sum. Subsequently Management had granted the contractor an extension of time by 76 weeks vide a letter Ref No. BD108/11/7325B/Vol.IV/13 dated 11 December, 2017 to bring the new completion date to 27 December 2018.

Further, it was noted that project management expenses of Kshs.25,294,298 had exceeded the contracted bill of quantities (BOQ) Kshs.16,413,600 by Kshs.8,880,698.

In addition, payment certificate for valuation No.20 dated 11 July, 2017 showed that the Contractor had been paid Kshs.46,570,658 as interest on delayed payments.

During the year under audit, Management did not avail the progress reports and it was not possible to confirm the status of the Project.

3.0 Proposed Completion of Kenya Institute of Business Training

The contract was awarded to N.K Brothers Ltd at a contract sum of Kshs.629,909,101 revised to Kshs767,533,439 and contract duration of 115 weeks. The contract commenced on 12 March, 2009 with expected completion date being 28 June 2011. Though the project completion time was revised to 29 June 2018, the project works were still at 83% completion an indication of slow progress of works which is likely to lead to escalation of Project costs.

In addition as at 30 June 2018, Kshs.16,676,563 had been incurred to pay interest on delayed certificates which is a nugatory expenditure.

4.0 Construction of Bridges

Included in the acquisition of non-current assets balance figure of Kshs.473,284,876 is an amount of Kshs.48,110,666 being amount paid for construction of bridges in various Districts which were procured through restricted tendering instead of open tender as required under Section 54(2) of the Public Procurement and Disposal Act, 2005. Management has not

satisfactory explained why restricted tendering was used as opposed to Open Tendering Method.

As such it has not been possible to confirm whether the Department obtained value for money in construction of the bridges.

Unresolved Other Matters for 2016/2017

5.0 Motor Vehicles

5.1 Stolen and Un-Accounted for Motor Vehicles

As reported in the previous year, a review on motor vehicles records showed that two vehicles (GKB 933F and GKA 078Y) were stolen and had not been recovered. Another two project vehicles (KBL 935K and KBP 735Q) had not been transferred to the State Department after completion of the project.

5.2 Unaccounted for Vehicles Purchased

As reported in the previous year (2016/2017) a payment voucher no. 0685 dated 20 March, 2017 showed that an amount of Kshs.13,825,000 was paid to Toyota Kenya for purchase of motor vehicles. A review of the supporting documents revealed that;

- (i) The local purchase order No. 100 attached to the payment voucher was dated 9 February, 2017 and was purchase of six (6) units of Toyota Prado (Japan made) at a unit price of Kshs.2,304,167 all totaling to Kshs.13,825,000. The total amount was paid on 7 March.2017. However, no documents were availed during the audit to confirm that the vehicles were received by the Department.
- (ii) In response to audit report ref. SDOW/ACCTS/AUDIT/ (21) dated 27 April 2018. Management availed work tickets for a vehicle under State Department of Transport with registration number GKB 539R. However, the number differed from the supporting purchase documents (invoice) from Toyota Kenya Ltd dated 24 January 2017, which showed the registration number as GKB 539Q and the delivery note which had the registration number of GKB 539Z. it was therefore difficult to confirm which vehicle was actually delivered.
- (iii) Also the motor vehicle was not in the list of inventories of Department vehicles provided for audit.
- (iv) Further, the vehicles log books and subject file were not availed for audit verification.
- (v) In addition, there was no evidence that the vehicles were inspected after delivery by an inspection and acceptance committee as required under Section 48(3) of the Public Procurement and Disposal Act 2015.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, because of the Matters discussed in the Basis for Adverse Opinion Section of my report, based on the procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1) (a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion Section of my report, based on the procedures performed, I confirm that internal controls, risk management and overall governance were not operating effectively.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315. The standard requires that I plan and perform the audit so as to obtain assurance as to whether effective processes and systems of internal control, risk management and governance was maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the or to cease operations, or have no realistic alternative but to do so.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

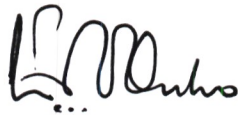
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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

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

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

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

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



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

Nairobi

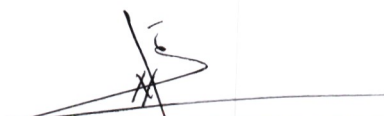
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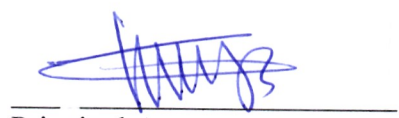
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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	2016-2017 Kshs
RECEIPTS			
Exchequer releases	1	1,216,458,215	1,759,000,000
TOTAL RECEIPTS		1,216,458,215	1,759,000,000
PAYMENTS			
Compensation of Employees	2	501,100,620	454,089,336
Use of goods and services	3	220,368,393	236,372,242
Transfers to Other Government Units	4	15,000,000	40,231,848
Social Security Benefits	5	3,977,199	0
Acquisition of Assets	6	473,284,876	980,123,173
TOTAL PAYMENTS		1,213,731,088	1,710,816,599
SURPLUS		2,727,127	48,183,401

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 26/9 2018 and signed by:


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



 Principal Accountant
 Name: Michael Obiero Ngolo
 ICPAK Member Number: 13093




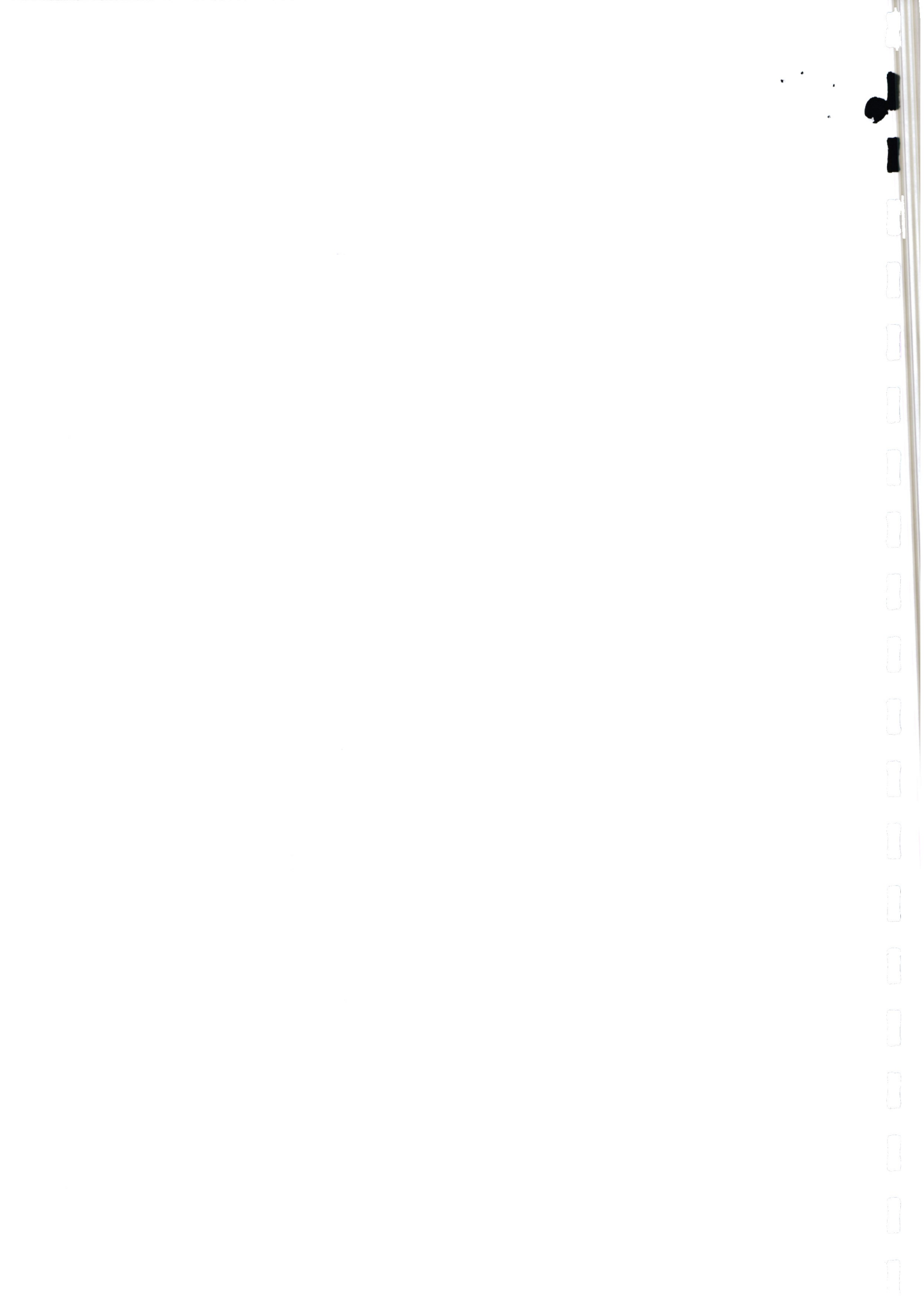
VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	631,760,683	1,069,674,052
Cash Balances	7B	40,314	1,614,344
Total Cash and cash equivalent		<u>631,800,997</u>	<u>1,071,288,396</u>
Accounts receivables – Outstanding Imprests	8	140,840	248,599
TOTAL FINANCIAL ASSETS		631,941,837	1,071,536,995
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	9	629,214,710	1,023,353,594
NET FINANCIAL ASSETS		2,727,127	48,183,401
REPRESENTED BY			
Fund balance b/fwd	10	48,183,401	0
Prior year adjustment	11	(48,183,401)	0
Surplus for the year		2,727,127	48,183,401
NET FINANCIAL POSITION		2,727,127	48,183,401

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 20/9 2018 and signed by:


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


 Principal Accountant
 Name: Michael Obiero Ngolo
 ICPAK Member Number. 13093



STATE DEPARTMENT FOR PUBLIC WORKS

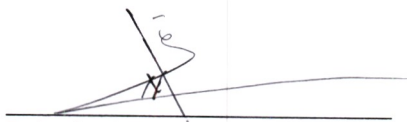
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VII. STATEMENT OF CASH FLOWS

		2017-2018	2016-2017
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	1,216,458,215	1,759,000,000
Payments for operating expenses			
Compensation of Employees	2	501,100,620	454,089,336
Use of goods and services	3	220,368,393	236,372,242
Transfers to Other Government Units	4	15,000,000	40,231,848
Social Security Benefits	5	3,977,199	0
Adjusted for:			
Changes in receivables		107,759	-248,599
Changes in payables		(394,138,884)	1,023,353,594
Adjustments during the year	11	(48,183,401)	
Net cash flow from operating activities		33,797,477	2,051,411,569
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(473,284,876)	(980,123,173)
Net cash flows from Investing Activities		(473,284,876)	(980,123,173)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		(439,487,399)	1,071,288,396
Cash and cash equivalent at BEGINNING of the year		1,071,288,396	0
Cash and cash equivalent at END of the year		631,800,997	1,071,288,396

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 26/9 20 18 and signed by:



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



Principal Accountant:
Name: Michael Obiero
ICPAK Member Number. 13093

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	1,509,070,000	16,695,370	1,525,765,370	1,216,458,215	309,307,155	80%
Proceeds from Sale of Assets	2,000,000	2,000,000	4,000,000	0	4,000,000	0%
TOTAL RECEIPTS	1,511,070,000	18,695,370	1,529,765,370	1,216,458,215	313,307,155	80%
PAYMENTS						
Compensation of Employees	242,235,000	258,935,000	501,170,000	501,100,620	69,380	100%
Use of goods and services	169,929,660	120,427,962	290,357,622	220,368,393	69,989,229	77%
Transfers to Other Government Units	7,500,000	7,500,000	15,000,000	15,000,000	0	100%
Social Security Benefits	3,208,050	3,208,050	6,416,100	3,977,199	2,438,901	62%
Acquisition of Assets	1,088,197,290	(371,375,642)	716,821,648	473,284,876	243,536,772	66%
TOTAL PAYMENTS	1,511,070,000	18,695,370	1,529,765,370	1,213,731,088	316,034,282	81%
Surplus/ Deficit				2,727,127		

Notes

- Under-utilization of Exchequer releases of 80% was as a result of Exchequer under issue.
- Utilization of proceeds from sale of assets of 0% was due to payment of rent by KNEC to State Department of Lands and Physical Planning.
- Under-utilization of use of goods and services of 77% was as a result of Exchequer under issue.
- Under -utilization of social security benefits of 62% was as a result of exchequer under issue.
- Under-utilization of acquisition of assets of 66% was as a result of Exchequer under issue.

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

The entity financial statements were approved on _____ 2018 and signed by:

Principal Secretary

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

Principal Accountant

Name: Michael Obiero Ngolo
ICPAK Member Number.13093



STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements
For the year ended June 30, 2018

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	421,025,000	390,250,117	811,275,117	744,227,115	67,048,002	92%
Proceeds from Sale of Assets	2,000,000	2,000,000	4,000,000	0	4,000,000	0%
TOTAL RECEIPTS	423,025,000	392,250,117	815,275,117	744,227,115	71,048,002	91%
PAYMENTS						
Compensation of Employees	242,235,000	258,935,000	501,170,000	501,100,620	69,380	100%
Use of goods and services	165,929,660	123,142,712	289,072,372	219,951,193	69,121,179	76%
Transfers to Other Government Units	7,500,000	7,500,000	15,000,000	15,000,000	0	100%
Social Security Benefits	3,208,050	3,208,050	6,416,100	3,977,199	2,438,901	62%
Acquisition of Assets	4,152,290	(535,645)	3,616,645	1,829,559	1,787,086	51%
TOTAL PAYMENTS	423,025,000	392,250,117	815,275,117	741,858,571	73,416,546	91%
Surplus/Deficit				2,368,544	(2,368,544)	

Notes

- i. Utilization of proceeds from sale of assets of 0% was due to payment of rent by KNEC to State Department of Lands and Physical Planning.
 - ii. Under-utilization of use of goods and services of 77% was as a result of Exchequer under issue.
 - iii. Under-utilization of social security benefits of 62% was as a result of Exchequer under issue.
 - iv. Under-utilization of acquisition of assets of 51% was as a result of Exchequer under issue.
- The changes between the original and final budget are as a result of reallocations and National Treasury austerity measures.

The entity financial statements were approved on 26/9 20 **18** and signed by:



Principal Secretary

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

Principal Accountant

Name: Michael Obiero Ngolo
ICPAK Member Number. 13093

STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements
For the year ended June 30, 2018

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 Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	1,088,045,000	(373,554,747)	714,490,253	472,231,100	242,259,153	66%
TOTAL RECEIPTS	1,088,045,000	(373,554,747)	714,490,253	472,231,100	242,259,153	66%
PAYMENTS						
Use of goods and services	4,000,000	(2,714,750)	1,285,250	417,200	868,050	32%
Acquisition of Assets	1,084,045,000	(370,839,997)	713,205,003	471,455,317	241,749,686	66%
TOTAL PAYMENTS	1,088,045,000	(373,554,747)	714,490,253	471,872,517	242,617,636	66%
Surplus/Deficit				358,583		

Notes

- i. Under-utilization of Exchequer releases of 66% was as a result of Exchequer under issue
- ii. Under -utilization of use of goods and services of 32% was as a result of exchequer under issue.
- iii. Under-utilization of acquisition of assets of 66% was as a result of Exchequer under issue.

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

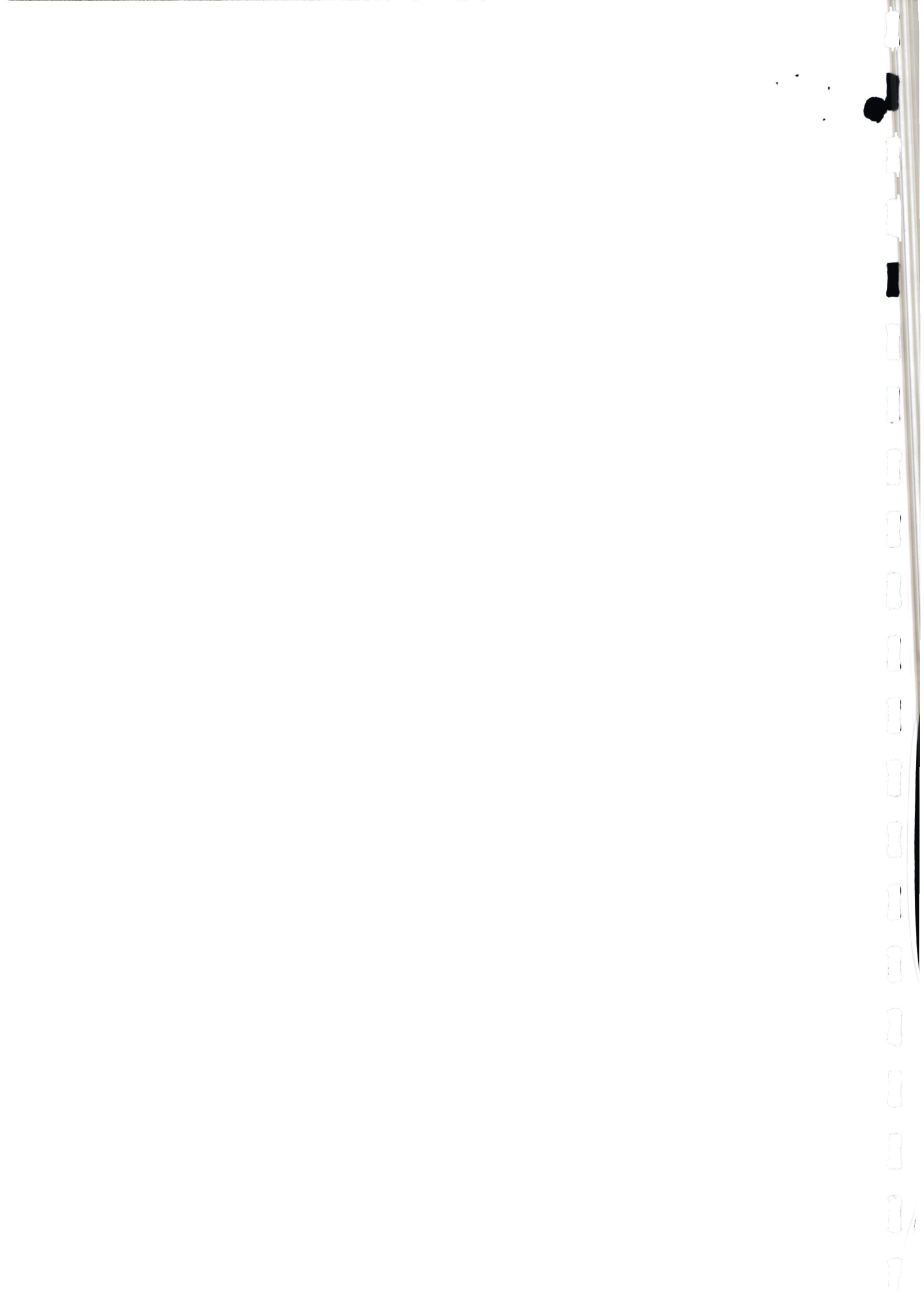
The entity financial statements were approved on 26/9 20 **18** and signed by:



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



Principal Accountant
Name: Michael Obiero Ngolo
ICPAK Member Number.13093



STATE DEPARTMENT FOR PUBLIC WORKS

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For the year ended June 30, 2018

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on		Budget utilization difference
	2018		Kshs		2018		comparable basis		
	Kshs		Kshs		Kshs		Date, 2018		Kshs
Programme 1	2,410,258,632		(1,428,670,193)		981,588,439		761,418,461		220,169,978
Sub-Programme 1.1	2,410,258,632		(1,428,670,193)		981,588,439		761,418,461		220,169,978
Programme 2	219,734,021		(54,712,376)		165,021,645		129,780,077		35,241,568
Sub-Programme 2.1	144,604,021		1,635,124		146,239,145		114,334,259		31,904,886
Sub-Programme 2.2	75,130,000		(56,347,500)		18,782,500		15,445,818		3,336,682
Programme 3	392,147,347		(8,992,061)		383,155,286		325,329,784		57,825,502
Sub-Programme 3.1	369,813,066		(7,714,771)		362,098,295		310,275,871		51,822,424
Sub-Programme 3.2	22,334,281		(1,277,290)		21,056,991		15,053,914		6,003,077
GRAND TOTAL	3,022,140,000		(1,492,374,630)		1,529,765,370		1,216,528,322		313,237,048

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



XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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



Transfers from the Exchequer

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

External Assistance

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

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

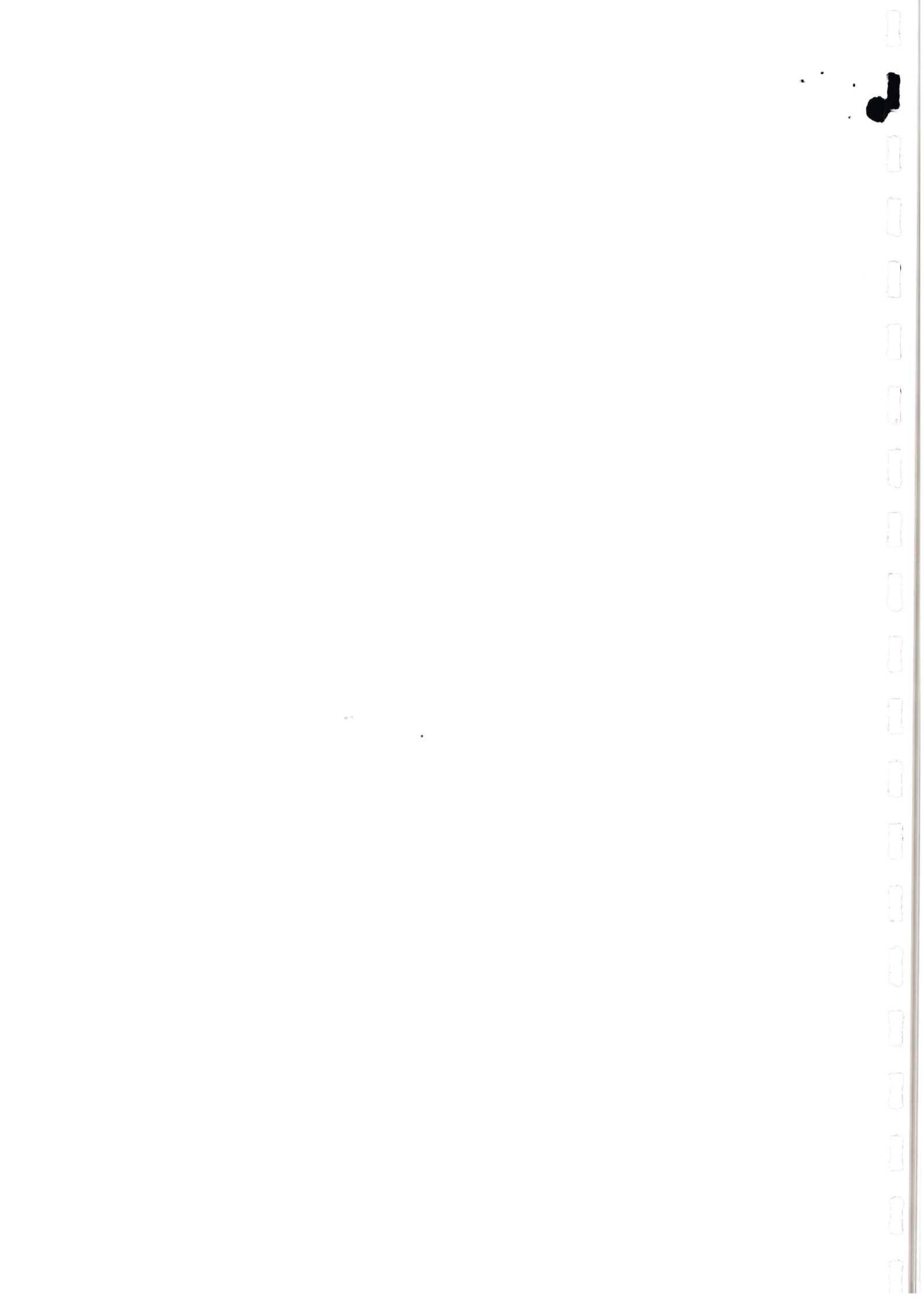
Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

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

Interest on Borrowing

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



Repayment of Borrowing (Principal Amount)

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Third Party Payments

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

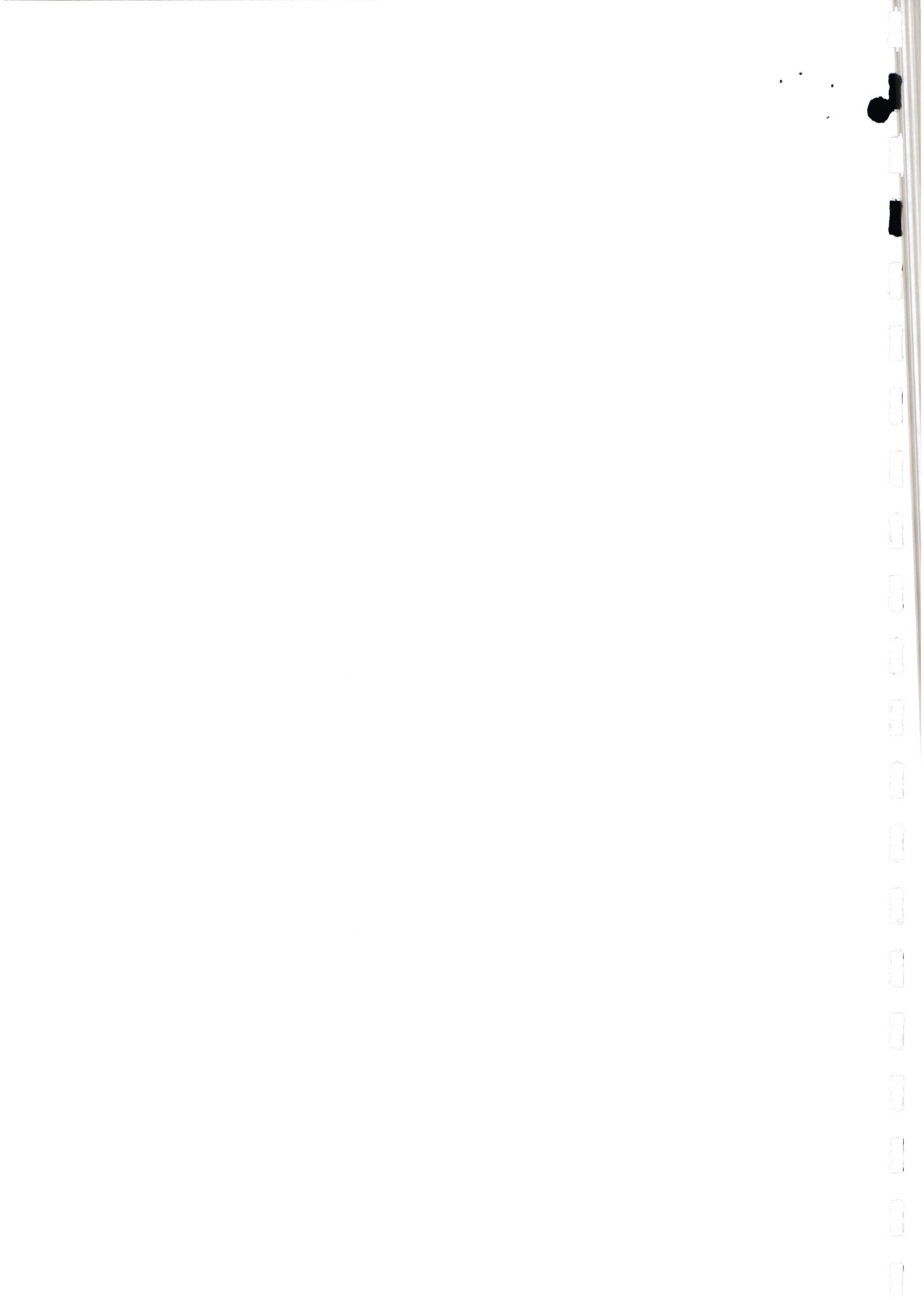
7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs 629,570,230 compared to Kshs 1,011,107,969 in prior period as indicated on note 7A.



There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

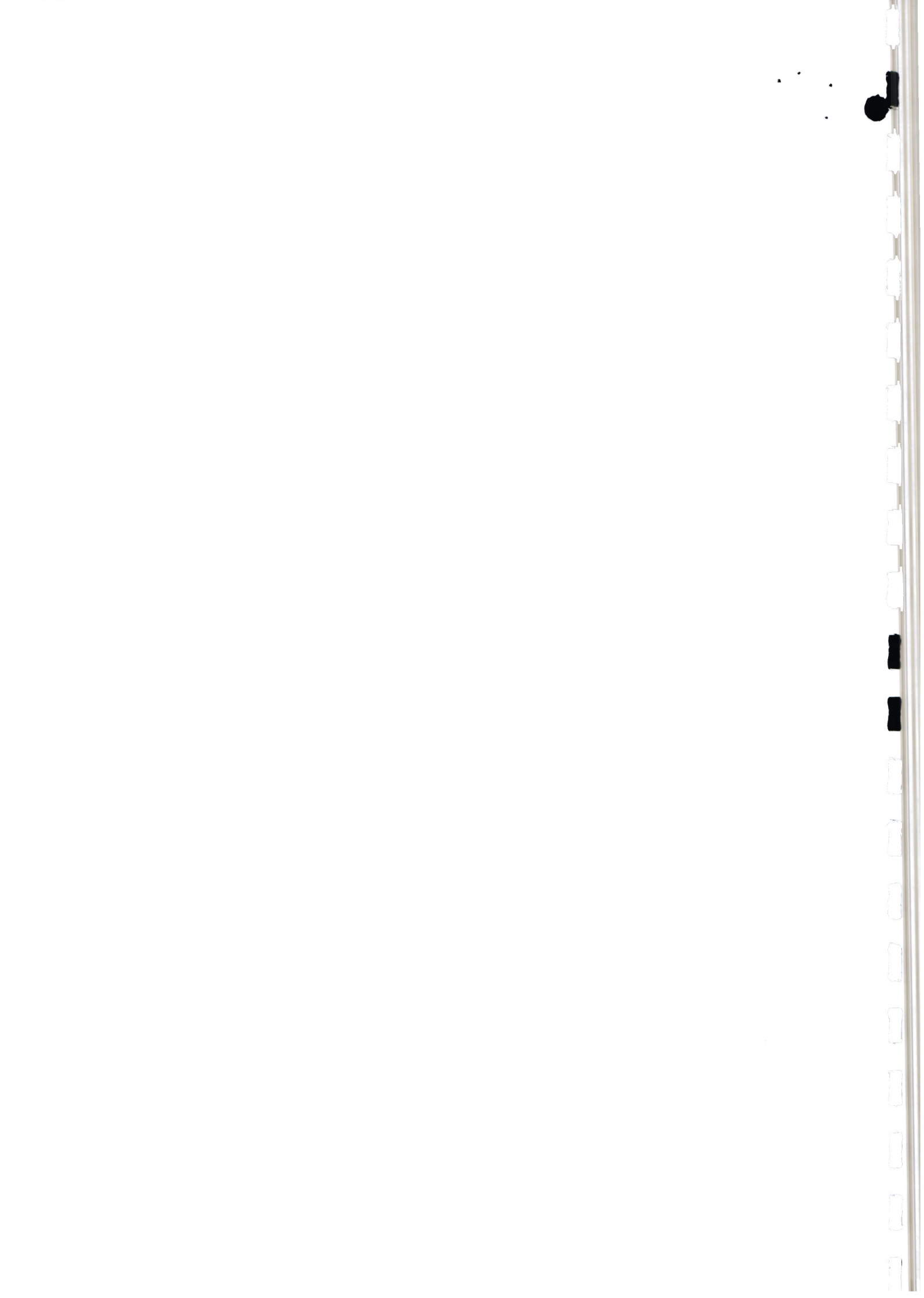
The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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



13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018 .

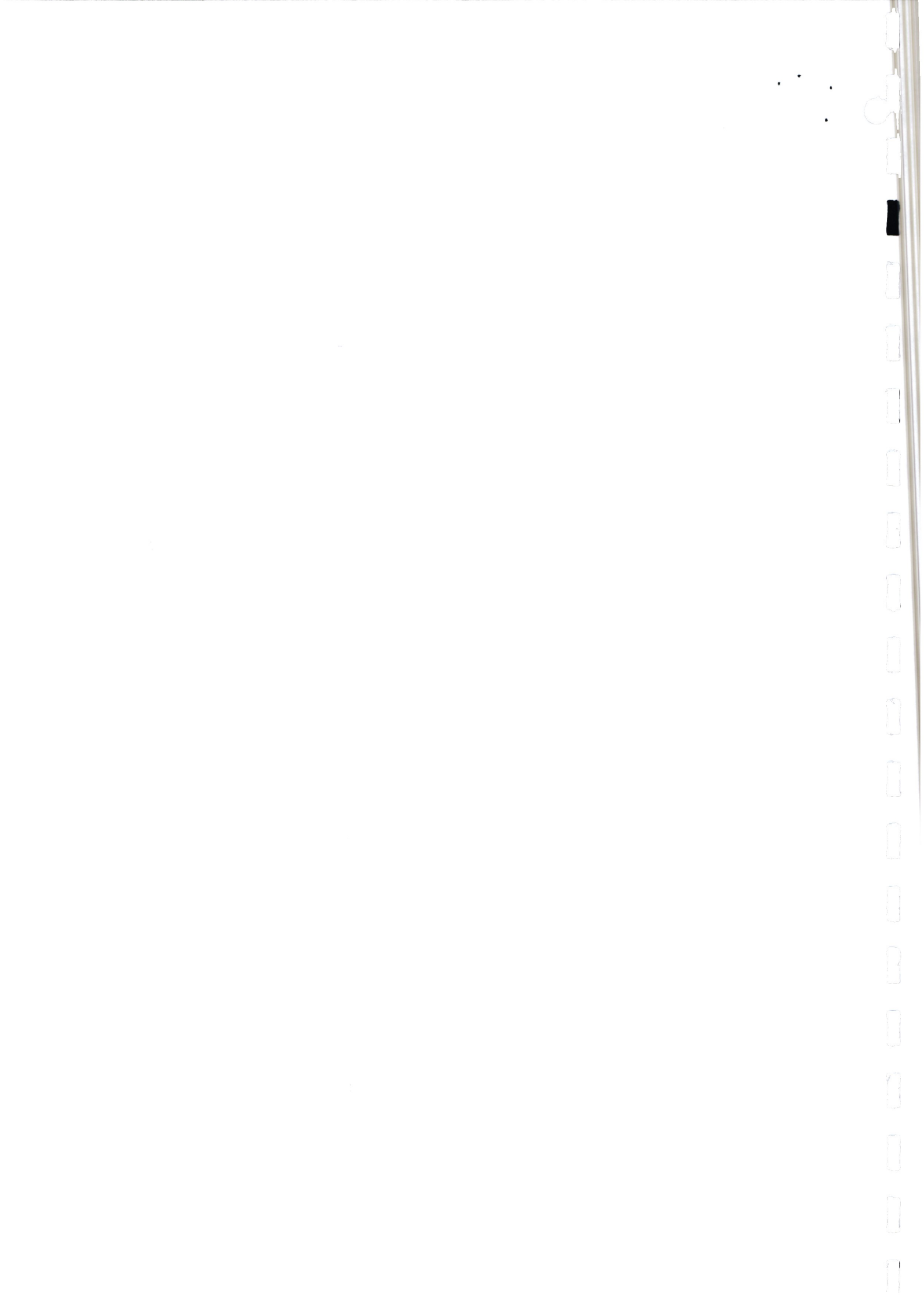
14. Errors

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

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

15. Related Party Transactions

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



XIII. NOTES TO THE FINANCIAL STATEMENTS**1. EXCHEQUER RELEASES**

Description	20 17 -20 18	20 16 -2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	172,161,151	156,000,000
Total Exchequer Releases for quarter 2	267,258,064	732,000,000
Total Exchequer Releases for quarter 3	553,525,000	265,000,000
Total Exchequer Releases for quarter 4	223,514,000	606,000,000
Total	1,216,458,215	1,759,000,000

The budgeted exchequer was Ksh1,525,765,370 resulting to Exchequer under issue of Ksh309,307,155

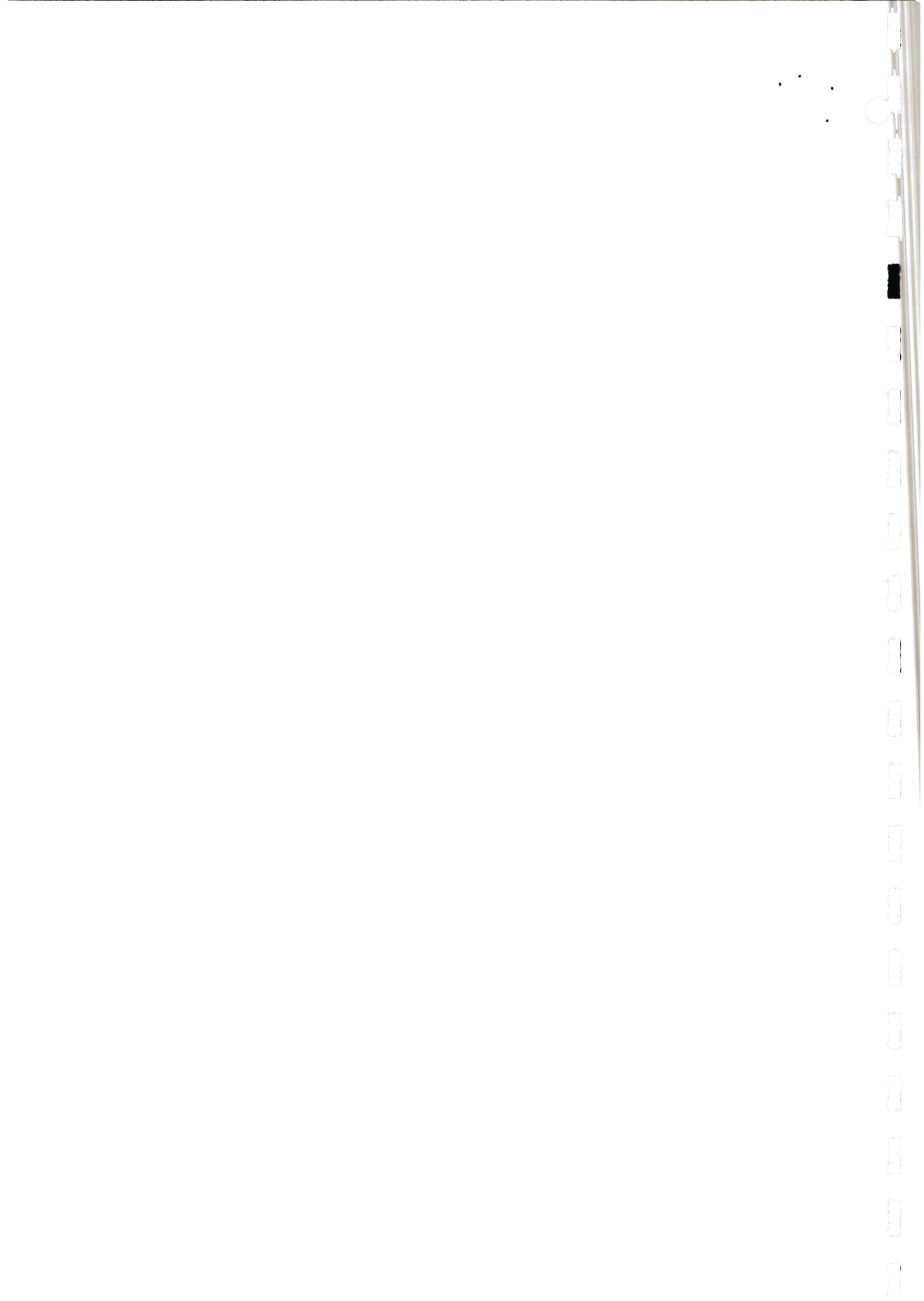
2. COMPENSATION OF EMPLOYEES

	2017 -2018	2016 -2017
	Kshs	Kshs
Basic salaries of permanent employees	278,134,812	281,466,995
Basic wages of temporary employees	10,932,043	4,219,420
Personal allowances paid as part of salary	212,033,765	168,402,921
Total	501,100,620	454,089,336

The increase was mainly due to promotions and new recruitments.

3. USE OF GOODS AND SERVICES

	2017 -2018	2016 -2017
	Kshs	Kshs
Utilities, supplies and services	6,010,772	10,700,334
Communication, supplies and services	2,934,217	10,673,405
Domestic travel and subsistence	26,809,342	26,315,938
Foreign travel and subsistence	16,541,078	2,744,533
Printing, advertising and information supplies & services	141,300	1,152,364
Rentals of produced assets	112,086,242	68,245,217
Training expenses	2,453,811	7,110,185
Hospitality supplies and services	2,875,167	10,468,215
Specialized materials and services	5,159,791	7,426,954
Office and general supplies and services	2,627,699	14,756,968
Other operating expenses	32,439,900	47,165,518
Routine maintenance – vehicles and other transport equipment	1,655,279	5,256,987



STATE DEPARTMENT FOR PUBLIC WORKS

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Fuel oil and Lubricants	6,083,545	10,175,539
Routine maintenance – other assets	2,550,250	14,179,085
Total	220,368,393	236,372,242

4. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018 Kshs	2016-2017 Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list	15,000,000	40,231,848
TOTAL	15,000,000	40,231,848

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

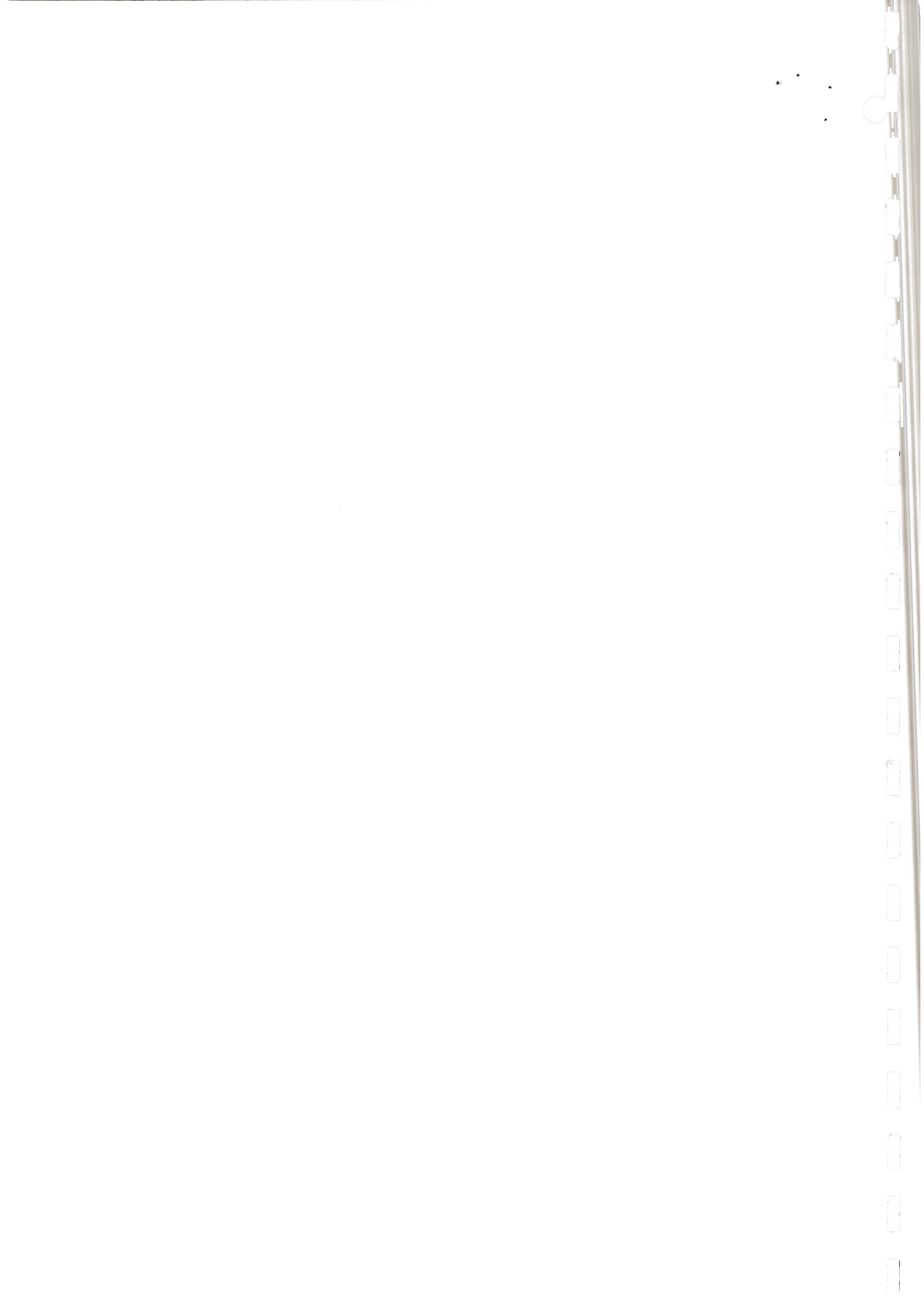
Description	Recurrent Kshs	Development Kshs	Total Kshs	2017-2018 Kshs
Transfers to SAGAs and SCs				
Ministry of Works Sports Club	15,000,000	0	15,000,000	15,000,000
TOTAL	15,000,000	0	15,000,000	15,000,000

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

5. SOCIAL SECURITY BENEFITS

Explanation	2017-2018 Kshs	2016-2017 Kshs
Government pension and retirement benefits	3,977,199	0
Total	3,977,199	0

The social security benefits relates to service gratuity in respect of John Gikundi, P/No. 2008034469 of Kshs.623,147, and William Opwapo, P/No. 1986112576 of Kshs.450,299 totalling to Kshs.1,073,446. The difference of Kshs. 2,903,753 was salary for June2018 due to shortfall.



STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

For the year ended June 30, 2018

6. ACQUISITION OF ASSETS

Non Financial Assets	2017 -2018	2016 -2017
	Kshs	Kshs
Construction of Buildings	412,986,223	863,752,836
Construction and Civil Works	47,921,434	63,907,766
Purchase of Furniture and Institutional Equipment	30,000	710,500
Purchase of Office Furniture and General Equipment	0	4,460,334
Purchase of Specialized Plant, Equipment and Machinery	303,559	3,540,830
Research, Studies, Project Preparation, Design & Supervision	12,043,660	43,750,907
Total	473,284,876	980,123,173

7A: Bank Accounts

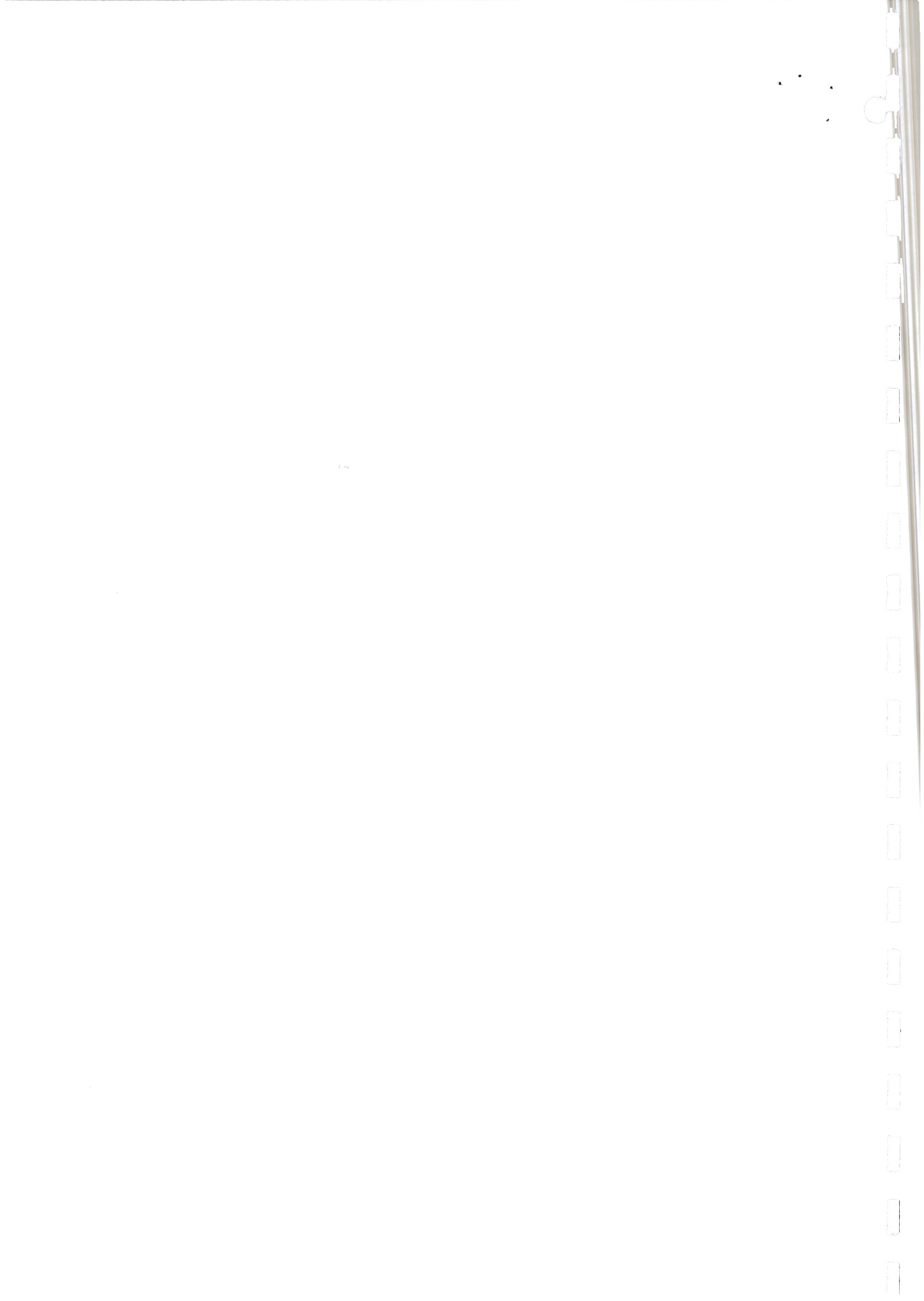
Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2017 -2018	2016 -2017
				Kshs	Kshs
Central Bank of Kenya,1000302917,Kes	KShs	Recurrent		1,821,467	8,709,590
Central Bank of Kenya,1000302941,Kes	KShs	Development		368,986	49,856,493
Central Bank of Kenya,1000302957,Kes	KShs	Deposit		629,570,230	1,011,107,969
Total				631,760,683	1,069,674,052

7B: CASH IN HAND

	2017 -2018	2016 -2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	40,314	1,614,344
Total	40,314	1,614,344

Cash in hand is analysed as follows:

	2017-2018	2016 -2017
	Kshs	Kshs
Headquarters, Works Building,Cash office	40,314	1,614,344
Total	40,314	1,614,344



STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

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8: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017 -2018	2016 -2017
	Kshs	Kshs
Government Imprests	91,500	31,800
Salary advances(John Kioko Ngayau)	49,180	0
Clearance accounts(Ardhi Sacco overpayment)	160	216,799
Total	140,840	248,599

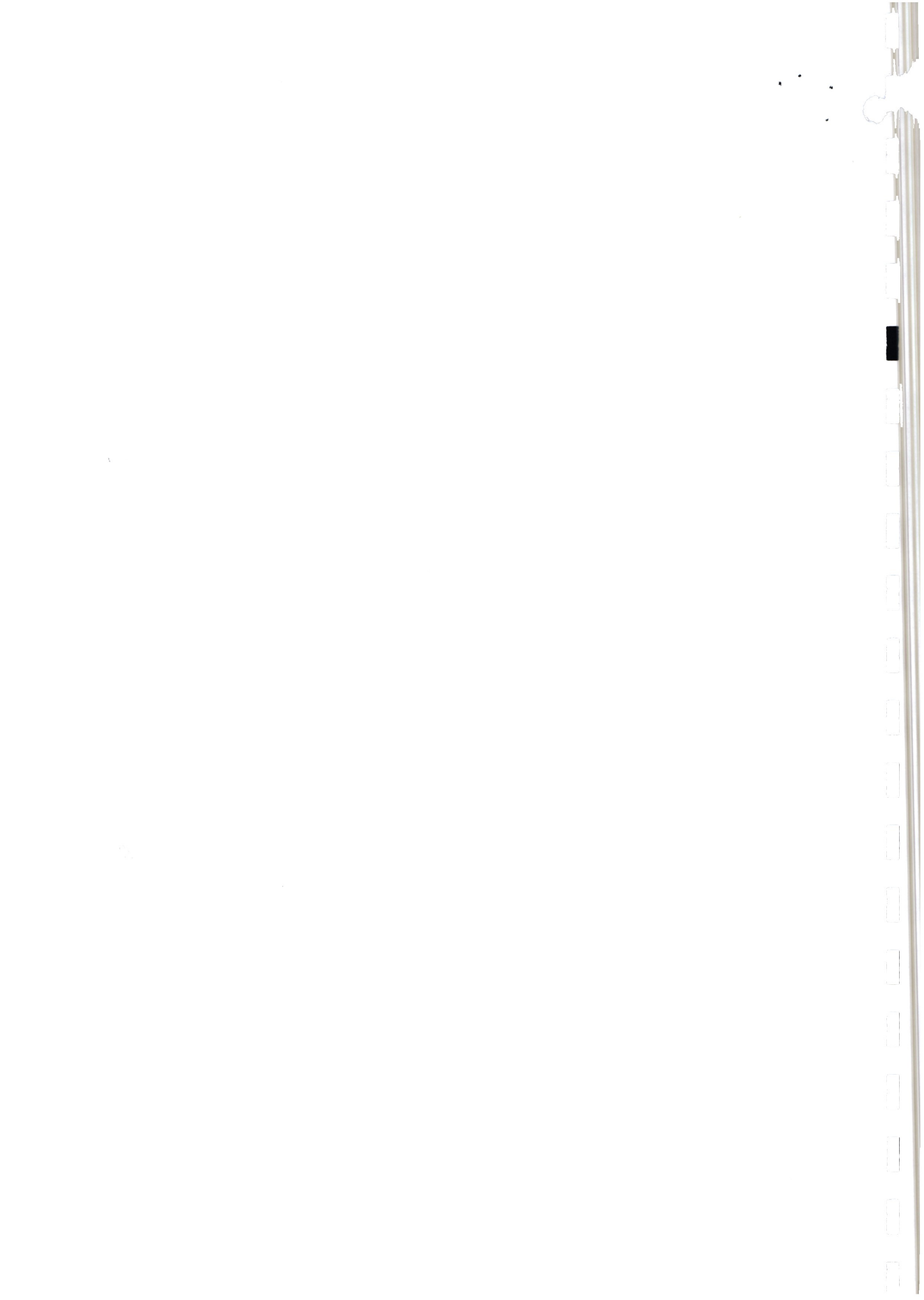
<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
Patrick Mwanzia Jones	17/03/2018	32,000	0	32,000
Margaret Nyabwari Onchari	10/01/2018	47,400	0	47,400
Joseph Ndiritu Wamae	29/09/2017	12,100	0	12,100
Total		91,500		91,500

9. ACCOUNTS PAYABLE

<i>Description</i>	2017 -2018	2016 -2017
	Kshs	Kshs
Deposits-10%Retention	629,211,010	1,013,001,568
Agency Account	0	10,331,803
Salary Deduction	3,700	20,223
Total	629,214,710	1,023,353,594

10. FUND BALANCE BROUGHT FORWARD

<i>Description</i>	2017 -2018	2016 -2017
	Kshs	Kshs
Bank accounts	1,069,674,052	0
Cash in hand	1,614,344	0
Accounts Receivables	248,599	0
Accounts Payables	(1,023,353,594)	0
Total	48,183,401	0



STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

For the year ended June 30, 2018

11. PRIOR YEAR ADJUSTMENTS

Description of the error	2017-2018 Kshs	2016-2017 Kshs
Surrender of unspent 2016-2017 Exchequer	48,183,401	0
	48,183,401	0

12. RELATED PARTY DISCLOSURES

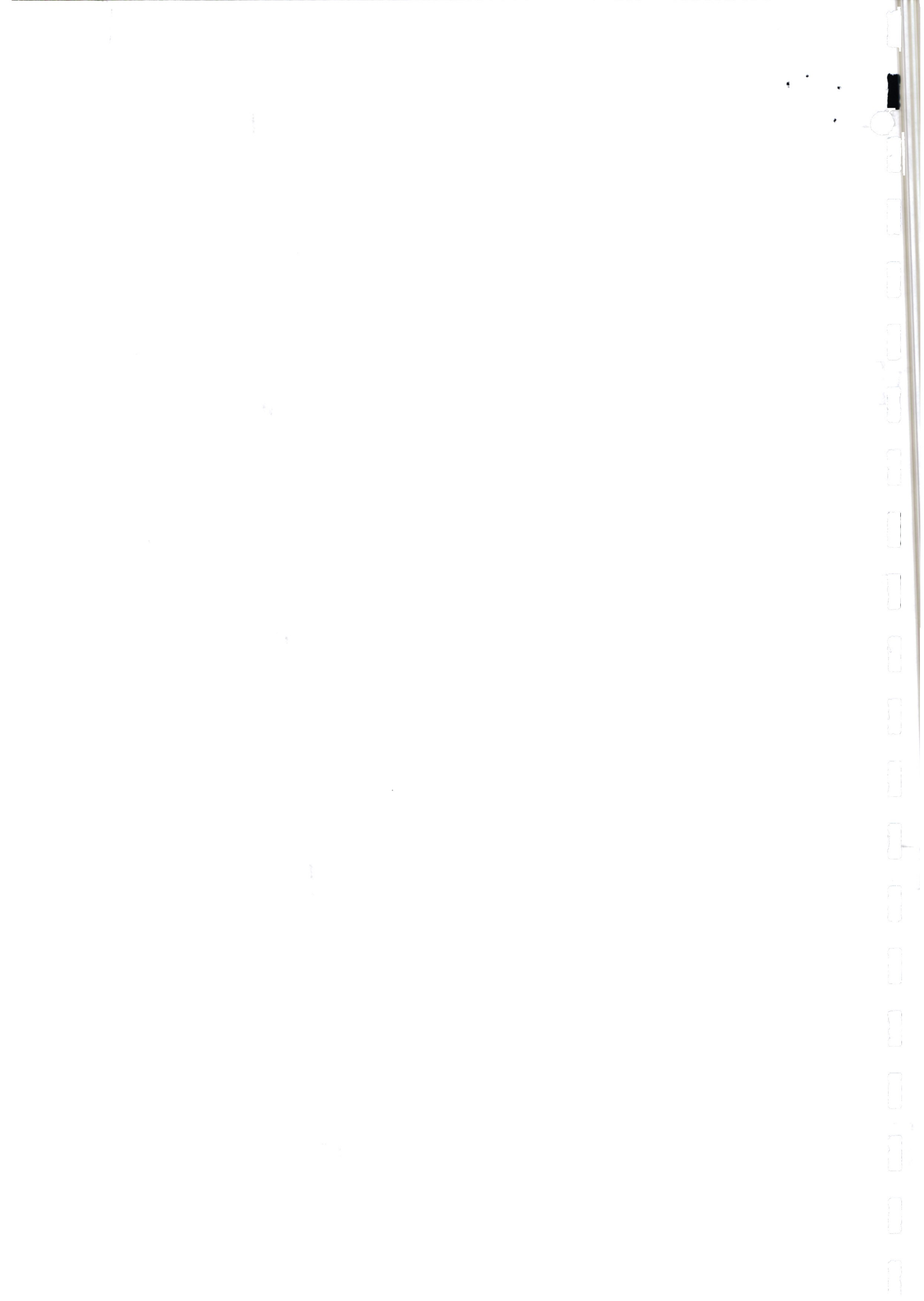
Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

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

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

Related party transactions:

	2017-2018 Kshs	2016-2017 Kshs
<u>Transfers to related parties</u>		
Ministry of Foreign Affairs	9,000,000	0
State Department of Interior	12,607,460	0
Total Transfers to related parties	21,607,460	0
<u>Transfers from related parties</u>		
State Department of Public Service and Youth Affairs	18,490,370	480,000,000
Total Transfers from related parties	18,490,370	480,000,000



13. OTHER IMPORTANT DISCLOSURES**13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

Description	2017-2018	2016-2017
	Kshs	Kshs
Construction of buildings	760,441,838	0
Construction of civil works	19,952,686	0
Supply of goods	14,568,244	909,950
Supply of services	26,209,150	0
Total	821,171,919	909,950

13.2: PENDING STAFF PAYABLES (See Annex 2)

	2017-2018	2016-2017
	Kshs	Kshs
Senior Management	2,351,388	0
Total	2,351,388	0

13.3: OTHER PENDING PAYABLES (See Annex 3)

	2017-2018	2016-2017
	Kshs	Kshs
Amounts due to third parties	3,700	20,223
Total	3,700	20,223



14. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Report of the Auditor General for financial year ended 30 th June, 2016	Approval of sub-contract agreement	1. Sub-contract Agreement was presented and approved by MTC	Francis M. Kingori, Ag.Chief Quantity Surveyor		
	MOU for joint funding of project to be provided	2. MOU was not available, but PS, Industrialization wrote to give approval of joint funding			
	Financial approval appraisal from Kshs.396m to Kshs.469m	3. Financial Appraisal given MTC approval, but no expenditure incurred.			
Report of Auditor General for Financial Year ended 30 th June 2017	Difference between Financial statements and Trial Balance	A system problem due to failure of Auto bank reconciliation	Treasury Issue	Partly resolved	
Report of Auditor General for Financial Year ended 30 th June 2017	Failure to include pending bills of Ksh 354,554,474 and Ksh41,103,635 in the Budget	Budgetary cuts and austerity measures.	Mr. Z. M. Mbogori (Chief Finance Officer)	Resolved	
Report of Auditor General for	Outstanding items/issues in the Bank	Failure of Auto Bank record led to late preparation of manual	M. O. Ngolo (Ag. Head of Accounting)	Partly resolved	

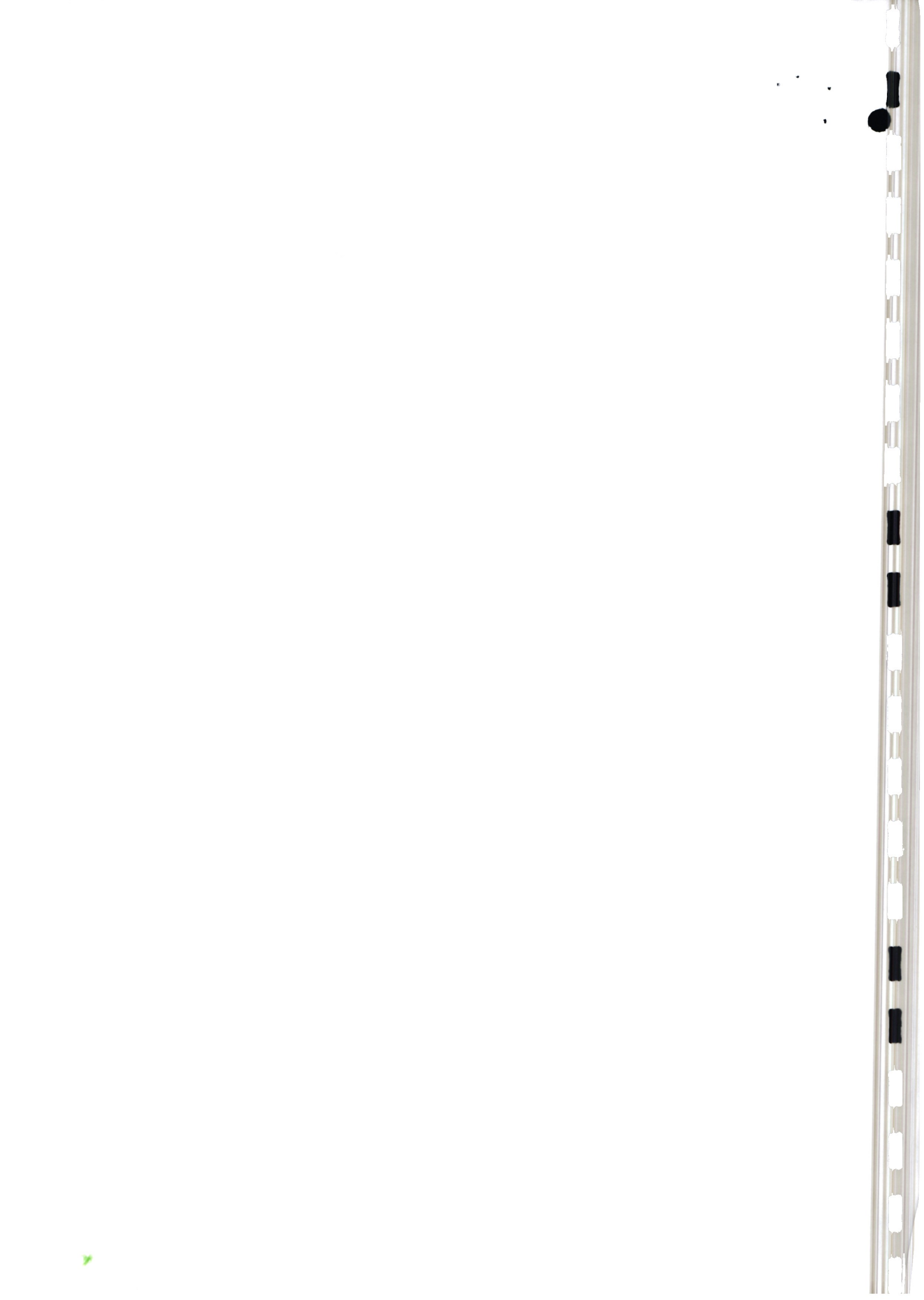


STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements


For the year ended June 30, 2018

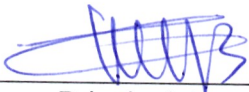
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Financial Year ended 30 th June 2017	reconciliation statements	reconciliation. Necessary corrections could not be made in good time.	Unit)		
Report of Auditor General for Financial Year ended 30 th June 2017	Payment of Ksh 12,952,170.98 as interest on delayed payment for proposed completion of Lamu Port Police Station and Management Housing	As per the contract clause, delays on certified works over 30 days automatically attracts interest @ 3% above CBK lending rates. Due to Exchequer issues certified works were not paid on time thus the clause was applied.	A. N. Okweto(Works Secretary)	Resolved	
Report of Auditor General for Financial Year ended 30 th June 2017	Payment of Ksh 46,570,658.19 as interest on delayed payment for Construction of Mathare Nyayo Hospital	Relate to 2017 -2018 financial year.	A. N. Okweto(Works Secretary)	Resolved	
Report of Auditor General for Financial Year ended 30 th June 2017	Stolen and Unaccounted for vehicles GKB 933F,GK A078Y,KBL 935K and KBP 735Q	GKB 933F: case in court. GK A078Y: under investigation with DCIO Kilimani. KBL 935K and KBP 735Q with Kisumu County Government	Mike Kimoko(Deputy Secretary)	Not Resolved Resolved	NA
Report of Auditor General for Financial Year ended	Unaccounted for Vehicle purchased during the year	Vehicle accounted for. Registration No. GKB 539R	Mike Kimoko (Deputy Secretary)	Resolved	



STATE DEPARTMENT FOR PUBLIC WORKS
 Reports and Financial Statements
 For the year ended June 30, 2018

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)
30 th June 2017.					


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


 Principal Accountant
 Name: Michael Obiero Ngolo
 ICPAK Member Number. 13093



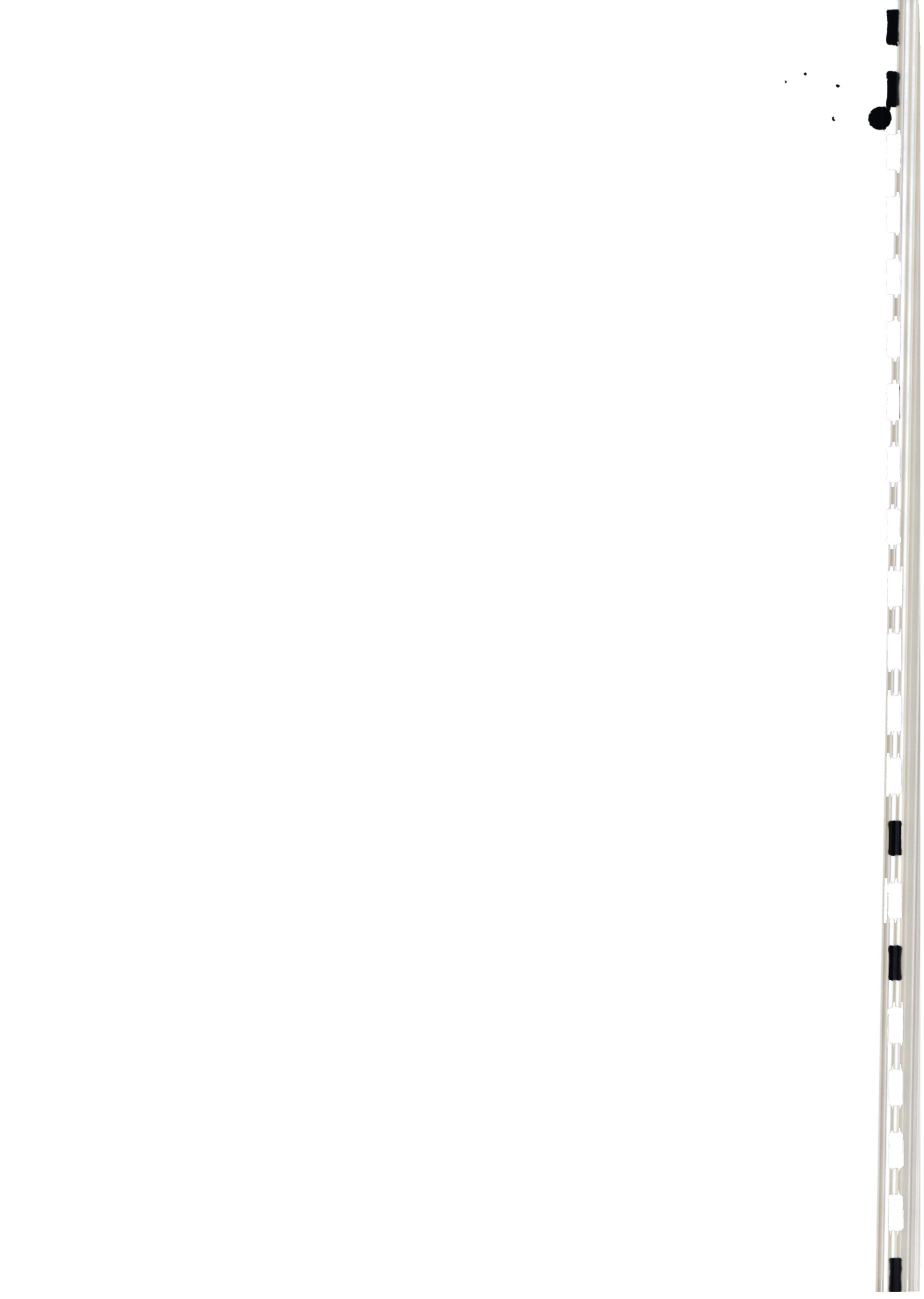
STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

For the year ended June 30, 2018

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount A	Date Contracted B	Amount Paid To- Date C	Outstanding Balance 20XX d=a-c	Outstanding Balance 2018	Comments
Construction of buildings						
1. Landmark Holding Ltd					19,519,828	
2. Top Choice Surveillance Ltd					12,633,716	
3. M/S Jiku Builders Ltd					4,800,000	
4. Highpoint Agencies					30,873,640	
5. Mulji Devraj & Brothers Ltd					49,534,014	
6. Terra Craft(K)					41,242,441	
7. N.K. Brothers Ltd					21,007,732	
8. Gichocho Building Cont. Co. Ltd					8,747,000	
9. Samima Investment Limited					20,294,347	
10. M/S Ongata Works Ltd					14,428,105	
11. M/S Ongata Works Ltd					14,825,021	
12. M/S Ongata Works Ltd					137,597,508	
13. Landmark Holdings					49,074,337	
14. M/S Exact consult					28,031,655	
15. M/S Mecoy Consultants					1,577,008	
16. M/S Brema Construction					7,778,008	
17. M/S Songa Ogonda					753,105	
18. M/S Integrated YMR Partn					6,974,328	
19. M/S Bomco					12,286,674	
20. M/S Heritage Ass.					4,304,968	
21. M/S Oro & Sanya Ass.					13,967,052	
22. M/S Fortress Engineers					1,802,795	
23. M/S Nginu Power Engineering					2,285,600	
24. M/S Blue Valley Enterprises					1,000,069	
25. M/S Associated Services					5,115,274	



STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 2018	Comments
26. M/S Ngahu Associates					2,451,357	
27. M/S Vaghiyani Ltd					3,706,740	
28. M/S Volcanic Plumbing					2,220,900	
29. M/S Shalfa holdings					3,336,498	
30. M/S fabric Construction					3,025,932	
31. M/S Mecoy Consultants					550,941	
32. M/S Ongata works Ltd					164,061,869	
33. M/S Ongata Works Ltd					40,295,347	
34. M/S Associated Services					1,470,774	
35. M/S Sakim Consultants					1,367,254	
36. M/S Sakim Consultants					24,000,000	
37. M/S Sakim Consultants					3,500,000	
Sub-Total					760,441,838	
Construction of civil works						
38. Schindler ltd					13,078,306	
39. Comarco Construction					275,000	
40. Associated Construction Co.(K)					6,599,380	
Sub-Total					19,952,686	
Supply of goods						
41. Winderange Traders					426,520	
42. Gapollo Limited					311,960	
43. Splushy Supplies and contractors Limited					494,900	
44. Splushy Supplies and contractors Limited					294,000	
45. Kencarls Solutions					470,120	
46. Samtech Toner Stationers and Suppliers					436,250	
47. Palosa Investment					260,000	
48. Susco Enterprises					204,726	
49. Kawagoe Agencies					336,000	
50. Alpha Enterprises					180,000	

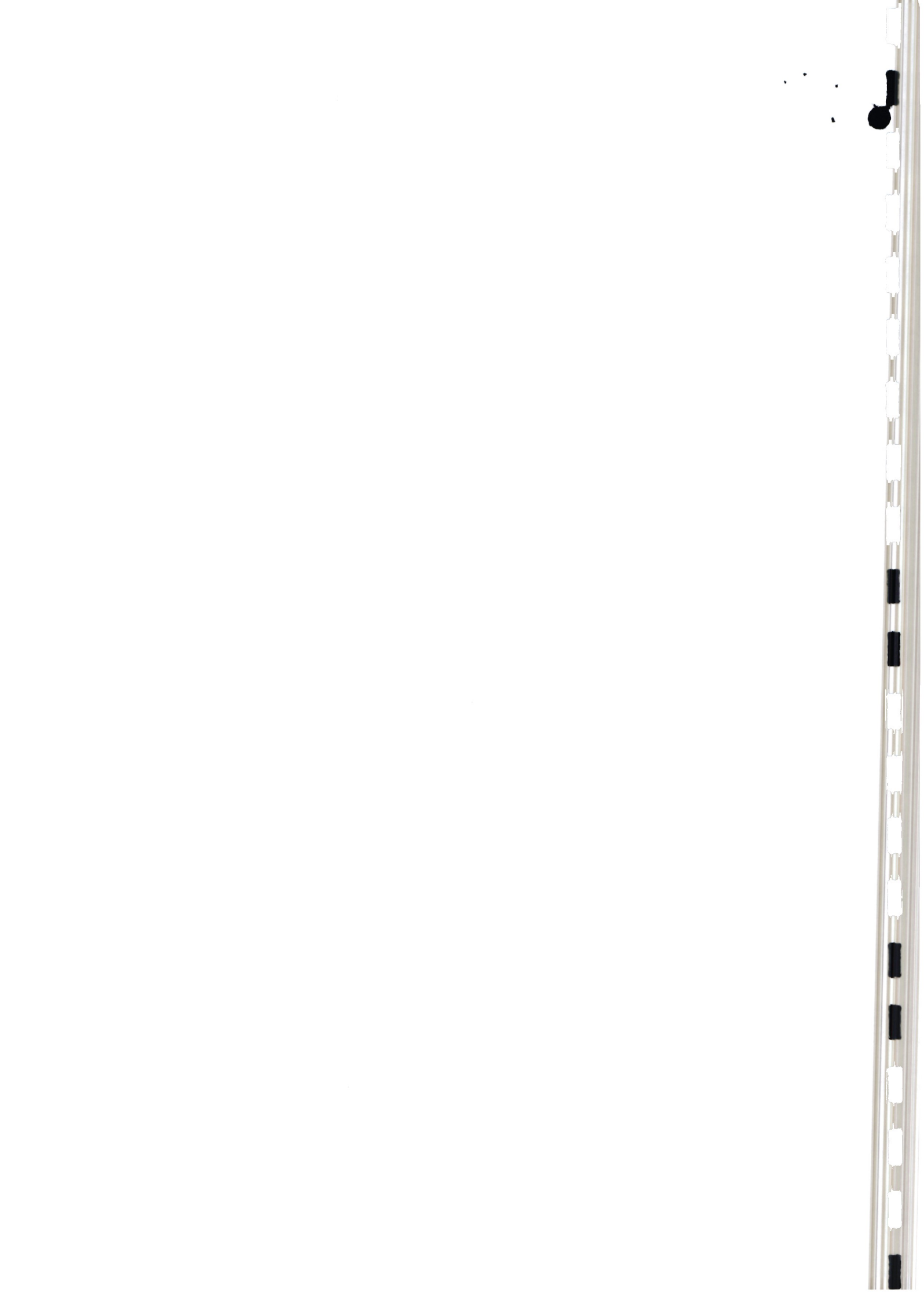


STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 2018	Comments
51. Shabra Trading Company Limited					124,000	
52. Mustral General Traders Limited					232,032	
53. Rex Kiosk					106,800	
54. Rex Kiosk					106,800	
55. Double Seven Supplies & service					246,000	
56. Yammy products					249,999	
57. Felam Enterprises					307,500	
58. Brendon Enterprises					525,600	
59. Brendon Enterprises					262,800	
60. Brendon Enterprises					262,800	
61. Brendon Enterprises					262,800	
62. Maglobes Enterprises					262,800	
63. Candour Limited					304,500	
64. R.H.Devani Limited					115,863	
65. Ordient Suppliers					2,804,436	
66. Overboard Top Investment					248,800	
67. Almalga Commercial Agencies					182,599	
68. Double Seven Supplies & Services					74,575	
69. Caittech Solutions					180,000	
70. The Bens Supply Company					276,000	
71. Overboard Top Investment					120,000	
72. Moopa Investment Agency					285,000	
73. Compton Ltd					622,840	
74. True Services International Ltd					450,080	
75. Kawagoe Agencies					150,000	
76. Kigasu Agencies					1,129,200	
77. Cynbran Trading Company					737,300	
78. Fine touch					75,000	
					246,444	

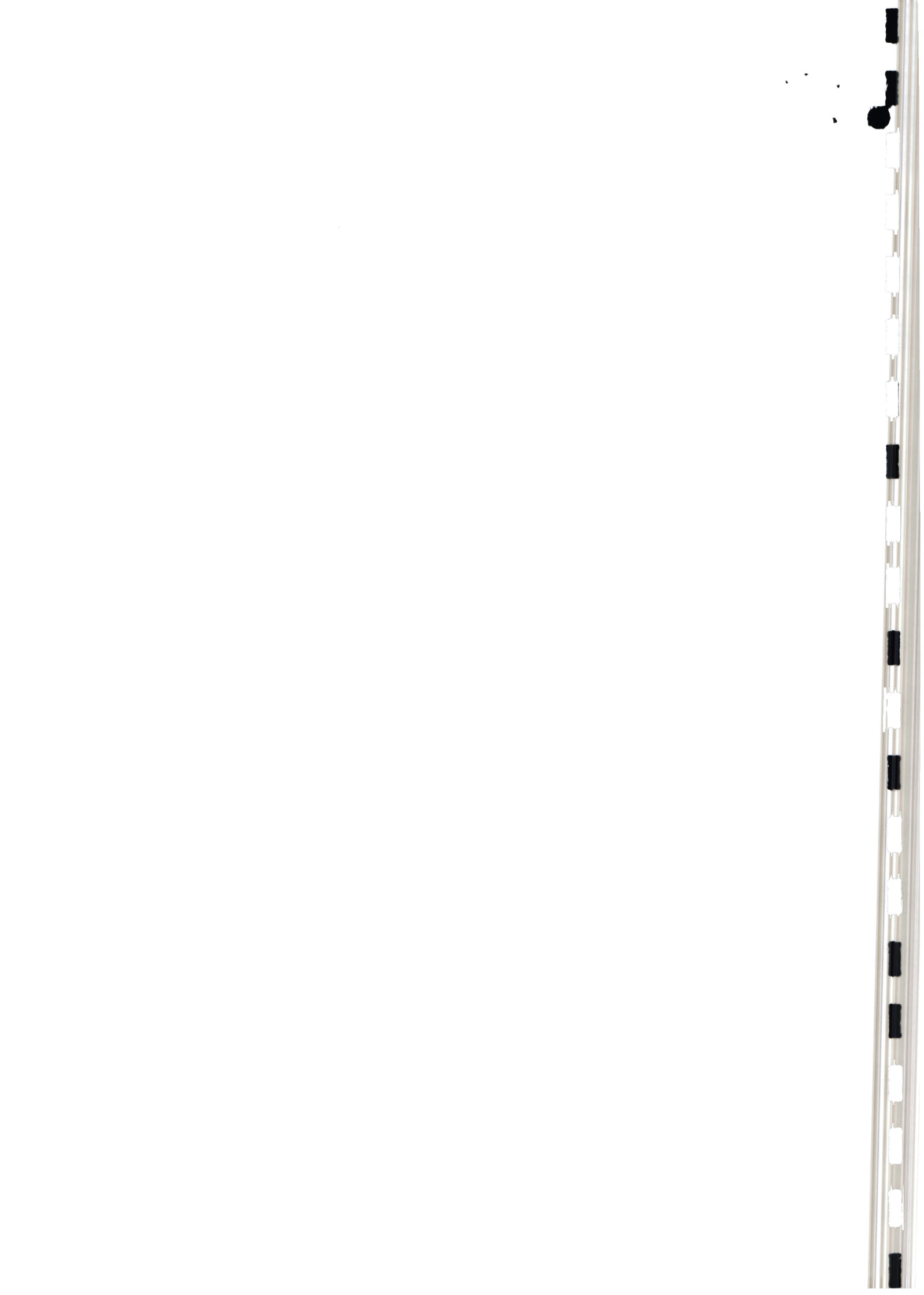


STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

For the year ended June 30, 2018

79. Chafra Communication Services						464,000
Sub-Total						14,568,244
Supply of services						
80. Brinks Security Services Limited						1,188,768
81. Mulika Solutions Ltd						400,000
82. Inpestkill Hygiene Services						1,260,000
83. General Power Link Systems Limited						395,000
84. Amonje Enterprises						30,800
85. Greomak Auto Services Ltd						841,464
86. Nambaya Enterprises Ltd						480,298
87. Tom Autocare						445,000
88. Tom Autocare						398,000
89. Jnkibs Enterprises						495,000
90. Greomak Auto Services Ltd						559,468
91. Pago airways Services Limited						2,491,815
92. Institute of certified public accountants						224,850
93. Travigent Agencies						77,700
94. Travigent Agencies						110,100
95. Brinks Security Services Limited						1,188,768
96. Brinks Security Services Limited						1,188,768
97. Brinks Security Services Limited						7,132,608
98. Janico Auto Garage						297,888
99. N aivasha peppercorn Holiday Resort						300,000
100. utogemus Enterprises						1,294,600
101. VAT (Brinks Security Services LTD)						184,464
102. VAT (KSG-Margaret Wambura)						6,240
103. Astorian Grian Hotel						140,000



STATE DEPARTMENT FOR PUBLIC WORKS

Reports and Financial Statements

For the year ended June 30, 2018

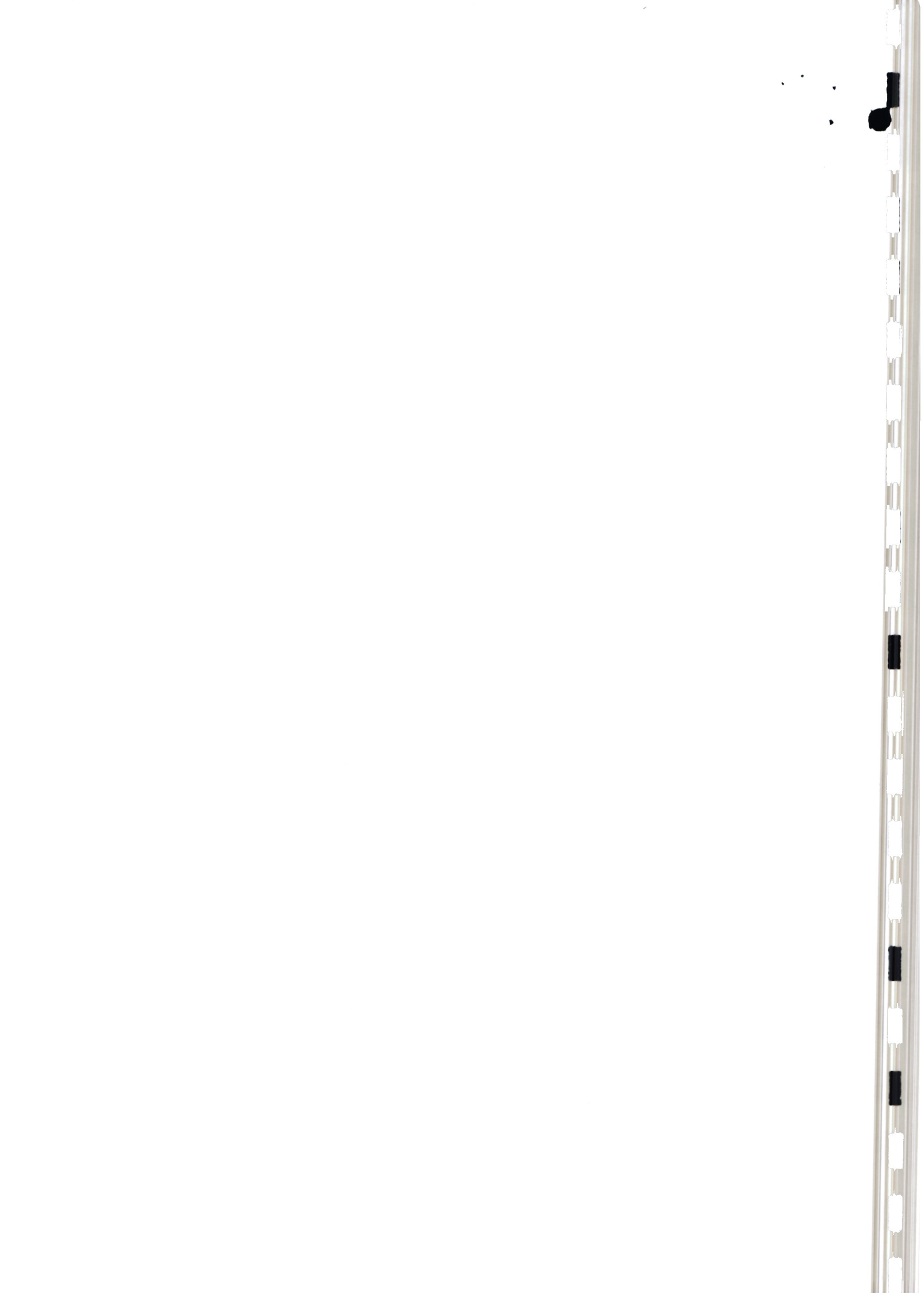
104.	Astorian Grian Hotel								182,000	
105.	Kyaka Hotel								165,000	
106.	Ministry of Works Sports Club								3,900,000	
107.	Attorney General/State Law Office								830,551	
	Sub-Total								26,209,150	
	Grand Total								821,171,919	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Senior Management							
1. Public Trustee(Late PS Mariam El Maawy)		2,351,388			2,351,388		Service gratuity
Grand Total		2,351,388			2,351,388		

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017-2018	Outstanding Balance 2016-2017	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1. PS State Department for Transport	Refund	2,000,000			2,000,000		Refund for medical bills for the Late PS
Sub total		2,000,000			2,000,000		



STATE DEPARTMENT FOR PUBLIC WORKS

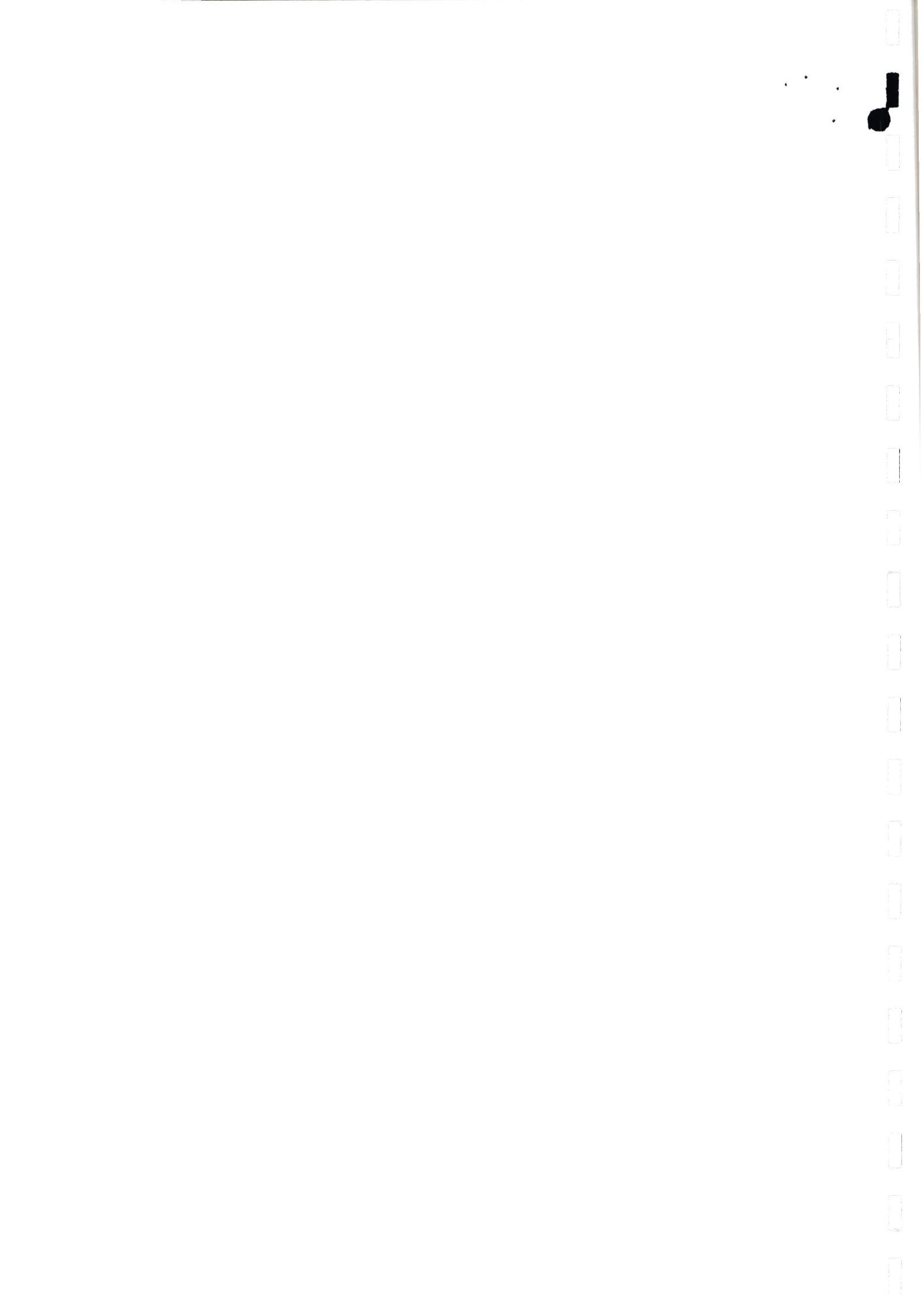
Reports and Financial Statements
For the year ended June 30, 2018

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017-2018	Outstanding Balance 2016-2017	Comments
	Amount due to third parties						
1. Kisumu Welfare		300			300	300	Lack of bank details
2. Kakamega Welfare		2,300			2,300	2,300	Lack of bank details
3. Bungoma County Government BBF		1,000			1,000	0	Lack of bank details
4. Wundanyi Welfare		100			100	0	System problem
	Sub total	3,700			3,700	2,600	
	Grand Total	2,003,700			2,003,700	2,600	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Buildings and structures		3,912,585	0	3,912,58
Transport equipment	32,000,000	0	0	32,000,000
Office equipment, furniture and fittings	3,000,000	30,000	0	3,030,000
ICT Equipment, Software and Other ICT Assets	2,500,000	194,040	0	2,694,040
Other Machinery and Equipment	5,000,000	109,519	0	5,109,519
Total	42,500,000	4,246,144	0	46,746,144

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



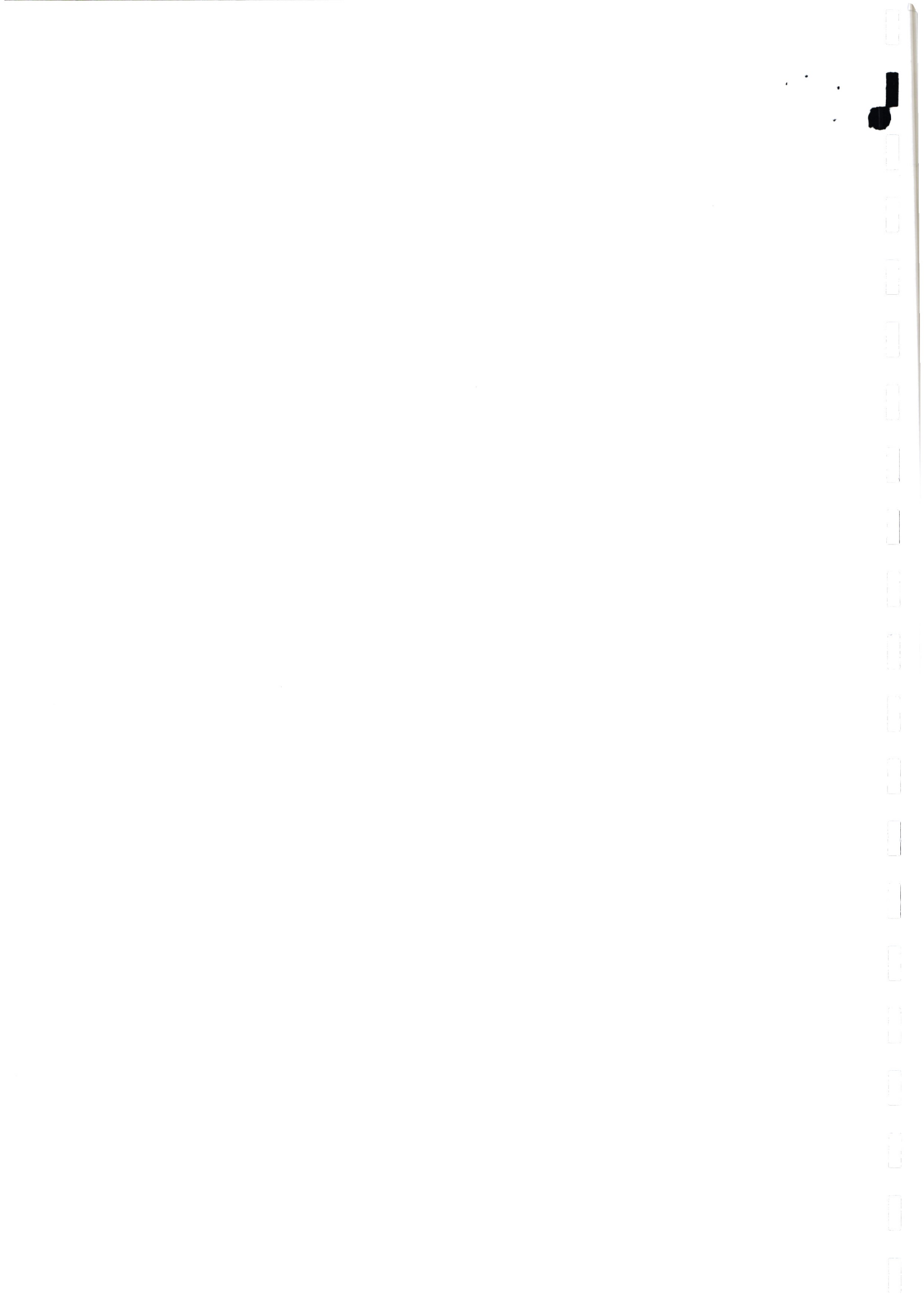
ANNEX 5 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR PUBLIC WORKS

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)	Yes
1	Ministry of Works Sports Club	Sports activities	Linnet Afande	15,000,000		Yes

ANNEX 6- REPORTS GENERATED FROM IFMIS

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

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





Trial Balance

Entity: 1095-State Department for Public Works

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	278,134,812.40	0.00	281,466,995.20	0.00
2110100 Basic Salaries - Permanent Employees	278,134,812.40	0.00	281,466,995.20	0.00
2110202 Casual Labour - Others	10,932,043.00	0.00	4,219,420.00	0.00
2110200 Basic Wages - Temporary Employees	10,932,043.00	0.00	4,219,420.00	0.00
2110301 House Allowance	156,774,361.05	0.00	127,775,787.20	0.00
2110309 Special Duty Allowance	499,999.00	0.00	499,998.75	0.00
2110311 Transfer Allowance	299,999.35	0.00	300,000.00	0.00
2110312 Responsibility Allowance	499,999.10	0.00	499,999.80	0.00
2110313 Entertainment Allowance	1,499,999.30	0.00	1,151,566.70	0.00
2110314 Transport Allowance	47,437,380.25	0.00	32,665,323.30	0.00
2110315 Extraneous Allowance	700,000.00	0.00	699,999.40	0.00
2110317 Domestic Servant Allowance	1,153,998.80	0.00	1,138,861.55	0.00
2110320 Leave Allowance	3,168,027.90	0.00	3,671,383.80	0.00
2110300 Personal Allowances paid as part of Salary	212,033,764.75	0.00	168,402,920.50	0.00
2110000 Wages and Salary Contributions	501,100,620.15	0.00	454,089,335.70	0.00
2210101 Electricity	1,682,503.75	0.00	5,550,369.80	0.00
2210102 Water and Sewerage Charges	4,328,267.95	0.00	5,149,964.10	0.00
2210100 Utilities, Supplies and Services	6,010,771.70	0.00	10,700,333.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,640,000.00	0.00	9,643,635.25	0.00
2210202 Internet Connections	29,500.00	0.00	0.00	0.00
2210203 Courier & Postal Services	264,717.00	0.00	1,029,770.00	0.00
2210200 Communication, Supplies and Services	2,934,217.00	0.00	10,673,405.25	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,543,432.00	0.00	5,472,421.85	0.00
2210302 Accommodation - Domestic Travel	8,321,749.00	0.00	6,768,423.00	0.00
2210303 Daily Subsistence Allowance	10,157,421.00	0.00	12,930,195.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	279,700.00	0.00	253,200.00	0.00
2210307 Passage & Transfer Expenses	589,440.00	0.00	795,798.70	0.00
2210309 Field Allowance	0.00	0.00	95,900.00	0.00
2210399 Domestic Travel and Subs. - Others	917,600.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	26,809,342.00	0.00	26,315,938.55	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	11,142,638.20	0.00	1,042,963.00	0.00
2210402 Accommodation	4,235,773.60	0.00	1,002,869.00	0.00
2210403 Daily Subsistence Allowance	792,666.00	0.00	582,701.40	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	370,000.00	0.00	116,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	16,541,077.80	0.00	2,744,533.40	0.00
2210502 Publishing & Printing Services	98,820.00	0.00	306,688.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	42,480.00	0.00	845,676.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	141,300.00	0.00	1,152,364.00	0.00
2210603 Rents and Rates - Non-Residential	109,239,351.05	0.00	63,063,516.00	0.00
2210604 Hire of Transport, Equipment	2,846,891.00	0.00	5,181,700.65	0.00
2210600 Rentals of Produced Assets	112,086,242.05	0.00	68,245,216.65	0.00
2210701 Travel Allowance	331,500.00	0.00	661,110.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	126,306.40	0.00	446,600.00	0.00
2210704 Hire of Training Facilities and	11,000.00	0.00	227,968.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Equipment				
2210706 Book Allowance	68,225.00	0.00	329,423.00	0.00
2210707 Project Allowance	26,250.00	0.00	128,694.00	0.00
2210708 Trainer Allowance	0.00	0.00	150,000.00	0.00
2210710 Accommodation Allowance	135,850.00	0.00	2,589,603.00	0.00
2210711 Tuition Fees Allowance	1,709,170.00	0.00	2,494,287.20	0.00
2210799 Training Expenses - Other (Bud	45,510.00	0.00	0.00	0.00
2210700 Training Expenses	2,453,811.40	0.00	7,027,685.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,087,001.00	0.00	4,326,258.00	0.00
2210802 Boards, Committees, Conferences and Seminars	1,521,742.00	0.00	6,092,957.00	0.00
2210808 Purchase of Coffins	105,000.00	0.00	50,000.00	0.00
2210899 Hospitality Supplies - other (161,424.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	2,875,167.00	0.00	10,469,215.00	0.00
2211001 Medical Drugs	500,000.00	0.00	460,000.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	316,275.00	0.00	240,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	180,000.00	0.00	99,690.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	576,566.00	0.00	551,000.00	0.00
2211009 Education and Library Supplies	1,387,480.00	0.00	2,222,320.00	0.00
2211015 Foods and Rations	1,999,400.00	0.00	1,892,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	0.00	0.00	1,961,944.00	0.00
2211031 Specialised Materials - Other	200,070.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	5,159,791.00	0.00	7,426,954.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,627,079.00	0.00	7,739,239.00	0.00
2211102 Supplies and Accessories for Computers and Printers	181,580.00	0.00	4,139,799.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	819,040.00	0.00	2,933,136.00	0.00
2211100 Office and General Supplies and Services	2,627,699.00	0.00	14,812,174.00	0.00
2211201 Refined Fuels and Lubricants for Transport	6,083,545.00	0.00	10,175,539.00	0.00
2211200 Fuel Oil and Lubricants	6,083,545.00	0.00	10,175,539.00	0.00
2211304 Medical Expenses	5,609,600.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	12,397,752.30	0.00	30,102,999.95	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,555,090.00	0.00	11,870,391.65	0.00
2211307 Transport Costs and Charges (0.00	0.00	770,200.00	0.00
freight, loading/unloading, clearing and shipping charges)				
2211310 Contracted Professional Services	13,382,499.00	0.00	1,677,926.00	0.00
2211311 Contracted Technical Services	417,200.00	0.00	96,000.00	0.00
2211320 Temporary Committee Expenses	375,000.00	0.00	686,700.00	0.00
2211399 Other Operating Expenses - Oth	499,993.00	0.00	1,962,300.00	0.00
2211300 Other Operating Expenses	35,237,134.30	0.00	47,166,517.60	0.00
2210000 Goods and Services	218,960,098.25	0.00	216,909,876.55	0.00
2220101 Maintenance Expenses - Motor Vehicles	1,655,279.00	0.00	5,206,987.00	0.00
2220100 Routine Maintenance - Vehicles	1,655,279.00	0.00	5,206,987.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	197,940.00	0.00	1,527,474.50	0.00
2220202 Maintenance of Office Furniture and Equipment	0.00	0.00	515,800.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	970,140.00	0.00	3,527,405.00	0.00
2220206 Maintenance of Civil Works	1,089,630.00	0.00	5,227,628.65	0.00
2220209 Minor Alterations to Buildings and Civil Works	98,500.00	0.00	2,682,166.75	0.00
2220210 Maintenance of Computers, Software, and Networks	194,040.00	0.00	698,610.00	0.00
2220200 Routine Maintenance - Other Assets	2,550,250.00	0.00	14,179,084.90	0.00
2220000 Routine Maintenance	4,205,529.00	0.00	19,386,071.90	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	15,000,000.00	0.00	40,231,848.00	0.00
2630100 Current Grants to Government	15,000,000.00	0.00	40,231,848.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Agencies and other Levels of Government				
2630000 Grants & Transfer To Other Govt. Units	15,000,000.00	0.00	40,231,848.00	0.00
2710102 Gratuity - Civil Servants	3,977,199.40	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	3,977,199.40	0.00	0.00	0.00
2710000 Social Security Benefits	3,977,199.40	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	193,612,994.50	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	219,373,228.60	0.00	863,752,836.35	0.00
3110200 Construction of Building	412,986,223.10	0.00	863,752,836.35	0.00
3110501 Bridges	15,445,818.00	0.00	0.00	0.00
3110505 Sea Walls and Jetties	32,475,615.50	0.00	63,907,766.00	0.00
3110500 Construction and Civil Works	47,921,433.50	0.00	63,907,766.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	30,000.00	0.00	228,000.00	0.00
3110902 Purchase of Household and Institutional Appliances	0.00	0.00	482,500.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	30,000.00	0.00	710,500.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	2,457,364.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	2,002,970.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	4,460,334.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	11,034.00	0.00	466,000.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	98,485.00	0.00	430,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	194,040.00	0.00	1,715,030.00	0.00
3111112 Purchase of Software	0.00	0.00	929,800.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	303,559.00	0.00	3,540,830.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	12,043,660.00	0.00	43,750,907.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	12,043,660.00	0.00	43,750,907.00	0.00
3110000 Acquisition of Fixed Capital Assets	473,284,875.60	0.00	980,123,173.35	0.00
3540499 Receipts from Sale of Non-Produced Assets - collected as AIA - Other (Budget)	0.00	0.00	0.00	0.00
3540400 Receipts from the Sale of Non-Produced Assets Collected as AIA	0.00	0.00	0.00	0.00
3540000 Disposal and Sale of Non-Produced Assets	0.00	0.00	0.00	0.00
6510272 Stores & Service Fund	0.00	45,875,527.50		
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	45,875,527.50		
6510000 Special Accounts	0.00	45,875,527.50		
6530101 Ministry HQ Recurrent Bank A/C	0.00	553,894,282.85		446,198,583.60
6530100 Recurrent Bank Accounts	0.00	553,894,282.85		446,198,583.60
6530000 Recurrent Bank Accounts	0.00	553,894,282.85		446,198,583.60
6540101 Ministry HQ Development Bank A	0.00	1,353,408,928.70		918,293,372.90
6540100 Development Bank Accounts	0.00	1,353,408,928.70		918,293,372.90
6540000 Development Bank Accounts	0.00	1,353,408,928.70		918,293,372.90
6550101 Ministry HQ Deposit Bank A/C	880,726,524.70	0.00	1,051,061,099.15	0.00
6550100 Deposit Bank Accounts	880,726,524.70	0.00	1,051,061,099.15	0.00
6550000 Deposit Bank Account	880,726,524.70	0.00	1,051,061,099.15	0.00
6580101 Cash	1,634,718,693.05	0.00	820,844,567.85	0.00
6580104 Cash in Transit	813,558,475.95	0.00	809,692,043.65	0.00
6580100 Cash in Hand	2,448,277,169.00	0.00	1,630,536,631.50	0.00
6580000 Cash in Hand	2,448,277,169.00	0.00	1,630,536,631.50	0.00
6710103 Salary advance	49,180.00	0.00		
6710100 Debtors & Advances - Employees	49,180.00	0.00		
6710000 Domestic Debtors & Advances	49,180.00	0.00		
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	30,000.00	0.00	0.00	37,500.00
6760103 Temporary Imprests	197,100.00	0.00	0.00	37,500.00
6760100 Imprests	227,100.00	0.00	0.00	37,500.00
6760000 Government Imprests	227,100.00	0.00	0.00	10,331,803.10
6770101 Inter-Ministerial Agency A/C	0.00	0.00	0.00	10,331,803.10
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	10,331,803.10
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	6,207,027.80	0.00	79,326,057.80
7310107 10% Retention Money	0.00	629,211,009.60	0.00	1,011,219,167.80
7310100 General Deposits Items	0.00	635,418,037.40	0.00	1,090,545,225.60
7310000 Deposits	0.00	635,418,037.40	0.00	1,090,545,225.60
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	154,712.50	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	6,256.00
7320107 Co-operatives	160.00	0.00	56,098.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	3,700.00	0.00	800.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	8,367.00
7320116 Mortgages / Bank Loans	0.00	0.00	1,188.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	211,998.50	15,423.00
7320100 Salary Deductions	160.00	3,700.00	341,795.70	0.00
7320201 Contractors Retention Money	0.00	0.00	341,795.70	0.00
7320200 Other General Liabilities	0.00	0.00	3,332,884.05	0.00
7320402 Vat Withholding Tax	3,332,884.05	0.00	3,332,884.05	0.00
7320400 Withholding Taxes	3,332,884.05	0.00	3,332,884.05	0.00
7320000 Other Liabilities	3,333,044.05	3,700.00	3,886,678.25	15,423.00
7380101 General Withholding Tax	1,702,308.70	0.00	1,539,883.05	0.00
7380100	1,702,308.70	0.00	1,539,883.05	0.00
7380000 Withholding Taxes	1,702,308.70	0.00	1,539,883.05	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	46,649,715.10	0.00	92,796,514.60
7390100 System Required Liabilities	0.00	46,649,715.10	0.00	92,796,514.60
7399999 Cash Clearing A/c	0.00	699,058,948.30	0.00	128,729,575.15
7399900	0.00	699,058,948.30	0.00	128,729,575.15
7390000 System Required Liabilities A/cs	0.00	745,708,663.40	0.00	221,526,089.75
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	2,927,274,814.50	0.00	1,710,816,599.50
9910201 Exchequer Releases/ Provisioning Account	0.00	2,927,274,814.50	0.00	1,710,816,599.50
9910200 Exchequer Provisions	0.00	2,927,274,814.50	0.00	1,710,816,599.50
9910000 Provisions	0.00	0.00	0.00	0.00
9999999 Consolidated Fund	1,710,740,305.50	0.00	0.00	0.00
9999900	1,710,740,305.50	0.00	0.00	0.00
9990000 Opening Balance Reserves	1,710,740,305.50	0.00	0.00	0.00
Total	6,261,583,954.35	6,261,583,954.35	4,397,764,597.45	4,397,764,597.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA

MINISTRY OF TRANSPORT HOUSING AND INFRASTRUCTURE

F.O 30

(STATE DEPARTMENT FOR PUBLIC WORKS)

BANK RECONCILIATION STATEMENT

RECURRENT ACCOUNT FOR THE MONTH OF JUNE, 2018

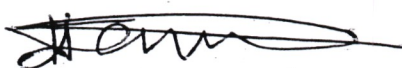
	KShs.	KShs.	KShs.
Balance as per bank certificate			12,727,702.30
<i>Less:</i>			
1 Payments in cash book not yet recorded in bank statement	15,795,232.40		
2 Receipts in bank statement not yet recorded in cash book	24,526.80	15,819,759.20	
<i>Add:</i>			
3 Payments in bank statement not yet recorded in cash book	3,188,624.30		
4 Receipts in cash book not yet recorded in bank statement	1,724,899.90	4,913,524.20	
Balance as per the cash book			1,821,467.30

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

Prepared By:

Jason K. Gitonga

Designation: Senior Accountant

Date: 5/07/2018 Signature: 

Approved By:

Michael O. Ngolo

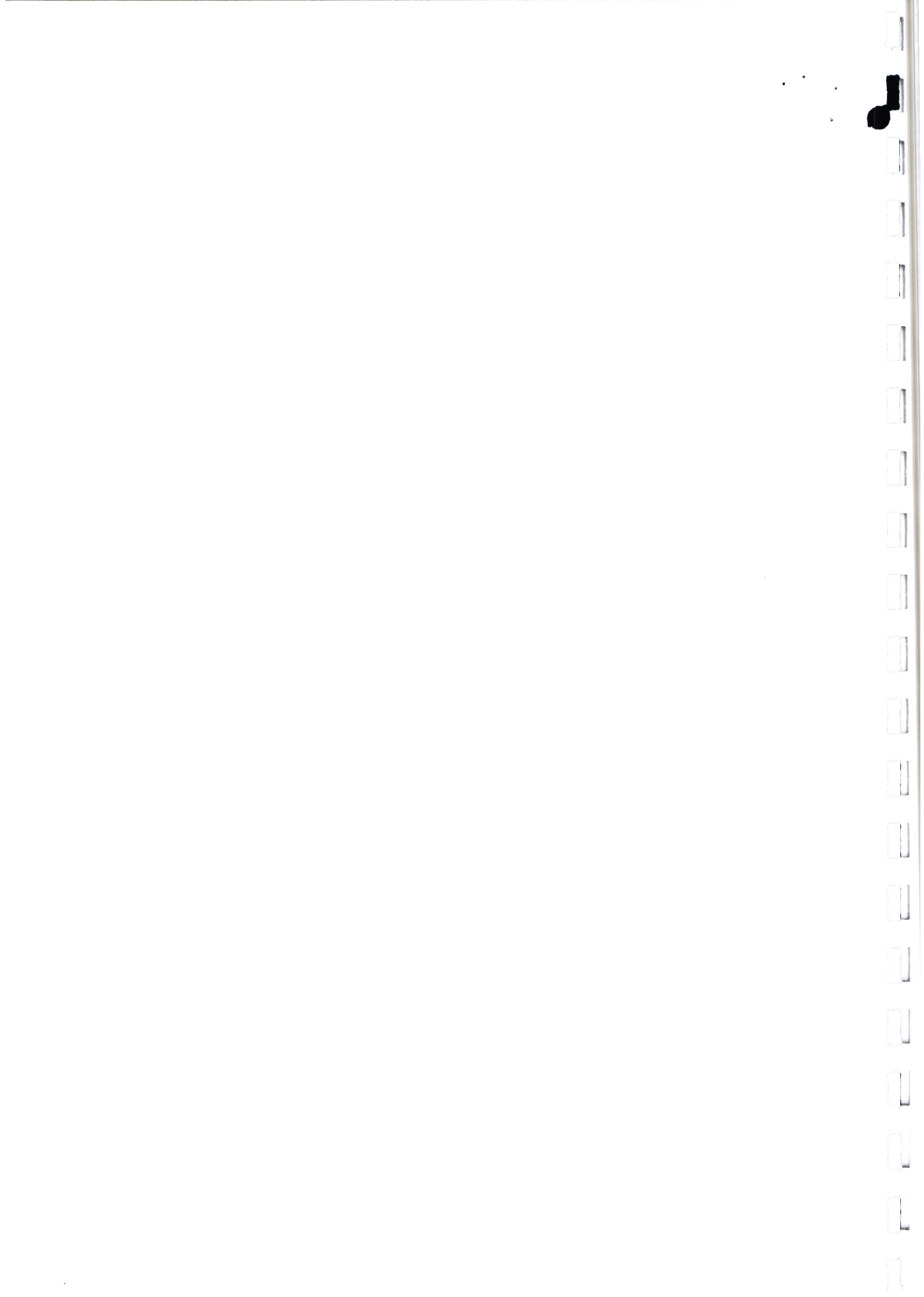
Designation: Principal Accounts Controller

Date: 5/07/2018 Signature: 

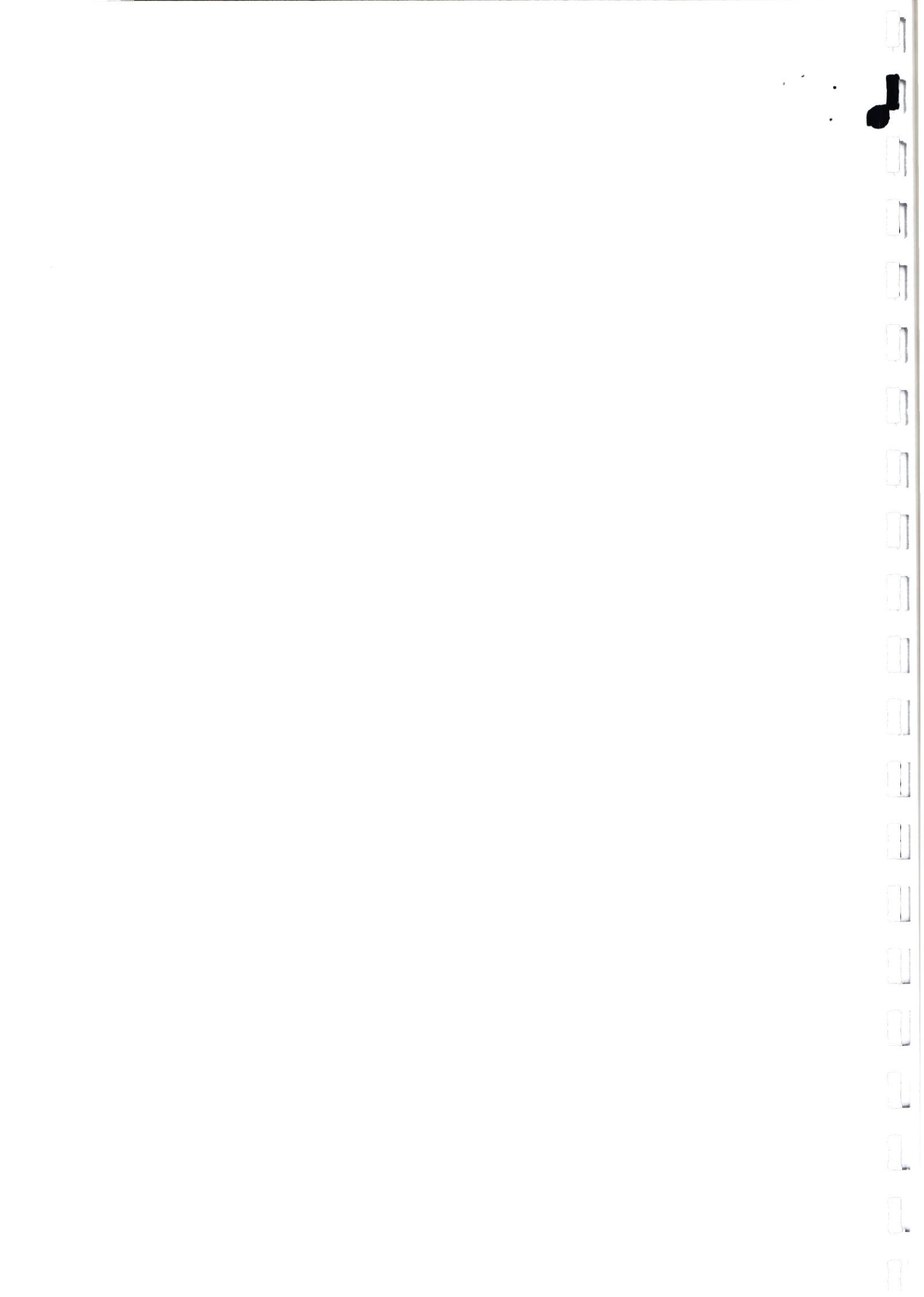


STATE DEPARTMENT OF PUBLIC WORKS.**PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT**

DATE	REF	PARTICULARS	AMOUNT
9/9/2016	PVNO0068	DICKSON SIKUKU	500.00
31/11/2016	FOLIO 39	CLOSING BAL. OVERCAST	10,000.00
31/12/2016		CLOSING BAL. OVERCAST	200.00
28/2/2017	FOLIO 54	CLOSING BAL. OVERCAST	1,059,051.65
27/3/2017	VNO.0689	FOSA ARDHI SACCO	12,213.25
28/4/2017	FOLIO 70	CLOSING BAL. OVERCAST	593,754.30
2/5/2017	VNO.0757	VAT (TEROO ENTRP.)	50,948.30
2/5/2017	VNO.0758	NATIONAL BANK OF KENYA	169,557.95
2/5/2017	VNO.0758	UNION OF KENYA CIVIL SER.	55,607.00
2/5/2017	VNO.0758	P/S TREASURY	19,431.20
30/6/2017	VNO.1467	VAT	9,077.60
30/6/2017	VNO.1478	PS TREASURY	102,000.00
30/6/2017	VNO.1479	PS TREASURY	2,500.00
30/6/2017	VNO.1480	PS TREASURY	96,000.00
30/6/2017	VNO.1547	RECURENT EXCHEQUER	322,000.00
31/7/2017		CLOSING BAL. OVERCAST	37,356.40
6/11/2017	VNO223	PAN AFRICA INSURANCE	69,252.20
6/11/2017	VNO223	FIDELITY INSURANCE	378.30
6/11/2017	VNO223	AFRICAN CAPITAL LTD	9,348.00
6/11/2017		PIONEER ASSUARANCE COMP	9,238.30
1/11/2018		GUSII MWALIMU SACCO	32,070.00
4/24/2018		CB ADJUSTMENT	1,000.00
4/25/2018		CB ADJUSTMENT	33,400.00
4/26/2018		CB ADJUSTMENT	50,000.00
4/30/2018		FAMILY BANK - SALARY	310,109.85
6/30/2018		SALARY WUNDANYI WELFARE	100.00
6/30/2018		SALARY	200.00
6/30/2018		VAT TRANSAID AFRICA	3,051.70
6/30/2018		VAT RECORD & INFOR MNGT	3,587.40
6/30/2018		SALARY MADISON INSURANCE	4,150.65
6/30/2018		TABITHA KIGOGO	5,000.00
6/30/2018		IRENE SHUMA	6,000.00
6/30/2018		LUCY MUTAHI	6,000.00
6/30/2018		NICHOLAS OMARIBA	6,000.00
6/30/2018		MUTETI RAGU	6,000.00
6/30/2018		THOMAS MUKIRI	6,000.00
6/30/2018		PURITY WANZA	6,000.00
6/30/2018		WILLIAM KYALO	6,000.00
6/30/2018		LUCY GITUMA	6,000.00
6/30/2018		BENSON MALUMA	6,000.00
6/30/2018		STELLA NYAGA	6,000.00
6/30/2018		ZIPORAH ANAMPIU	6,000.00
6/30/2018		PETER GAKINDU	6,000.00



6/30/2018	JANE SIRO	6,000.00
6/30/2018	ELIJA KANYI	6,000.00
6/30/2018	GRACE NGUNJIRI	6,000.00
6/30/2018	KENETH KINOTI	6,000.00
6/30/2018	NIXON TANGUS	6,000.00
6/30/2018	JOSEPH SYOKILA	6,000.00
6/30/2018	PHILIP MUNYAO	6,000.00
6/30/2018	VAT IN & OUT SCAPES SERVICES	6,827.60
6/30/2018	TIMOTHY KITAKA	10,000.00
6/30/2018	TIMOTHY KITAKA	10,000.00
6/30/2018	TIMOTHY KITAKA	10,000.00
6/30/2018	TIMOTHY KITAKA	10,000.00
6/30/2018	TIMOTHY KITAKA	10,000.00
6/30/2018	TIMOTHY KITAKA	10,000.00
6/30/2018	VAT PURIGET ENTERPRISES	13,189.65
6/30/2018	MIKE KIMOKO	15,000.00
6/30/2018	ZAKAYO MBOGORI	15,000.00
6/30/2018	MICHAEL NGOLO	15,000.00
6/30/2018	EVANS KERONCHE	15,000.00
6/30/2018	SIMON KARIUKI	15,000.00
6/30/2018	ANTHONY GITHINJI	15,000.00
6/30/2018	ELIUD KHAEMBA	15,000.00
6/30/2018	JASON GITONGA	15,000.00
6/30/2018	RUTH RUKWARO	15,000.00
6/30/2018	MARGARET WAMBURA	15,000.00
6/30/2018	JACKSON MUSOLA	15,000.00
6/30/2018	PETER MACHARIA	15,000.00
6/30/2018	RODGERS MENIN	15,000.00
6/30/2018	WILLIAM TURUKU	15,000.00
6/30/2018	WINNIE MAKOKHA	15,000.00
6/30/2018	ANNE CHEGE	15,000.00
6/30/2018	SOLO MUTISYA	15,000.00
6/30/2018	MUTUMA ANNE CHEGE	15,000.00
6/30/2018	AMOS WEKESA	15,000.00
6/30/2018	MORRIS MATU	15,000.00
6/30/2018	KENNETH KINOTI	15,000.00
6/30/2018	CHARLES OUMA	15,000.00
6/30/2018	SAMSON MULE	15,000.00
6/30/2018	JOSEPH THITU	19,000.00
6/30/2018	KENNEDY LWENYI	19,600.00
6/30/2018	JAMES GATERE	20,000.00
6/30/2018	ELIUD KHAEMBA	20,000.00
6/30/2018	JOHN NGAYAI	20,000.00
6/30/2018	SETI OJALA	20,000.00
6/30/2018	PHILIP MUSEE	20,000.00
6/30/2018	SILVIA NJAGI	20,000.00
6/30/2018	FAITH KAMAU	20,000.00



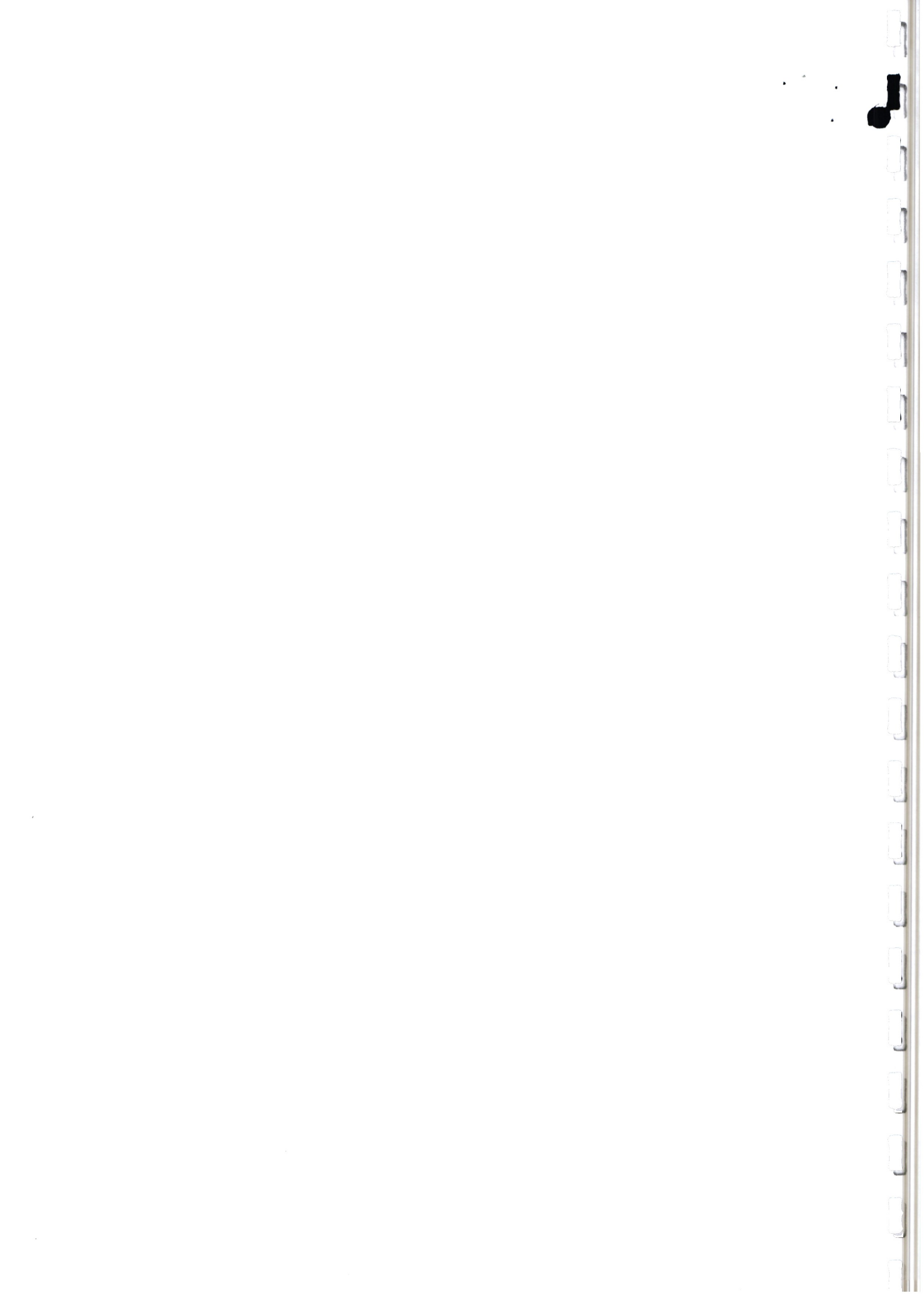
6/30/2018	ELIUD ANGIRA	21,500.00
6/30/2018	VAT LINWIN TECHNOLOGIES	22,112.05
6/30/2018	JOSEPH THITU	24,000.00
6/30/2018	MIKE KIMOKO	25,000.00
6/30/2018	VAT CHEROMEGA INVESTMENTS	25,081.75
6/30/2018	IRENE MURANO	25,250.00
6/30/2018	NICHOLAS OMARIBA	25,250.00
6/30/2018	LUCY GITUMA	25,250.00
6/30/2018	JOSEPH THITU	25,500.00
6/30/2018	ALI LEALMUSIA	30,000.00
6/30/2018	ROSE KAMAU	30,000.00
6/30/2018	ELIUD ANGIRA	30,000.00
6/30/2018	VAT PASISI ENTERPRISES	31,577.60
6/30/2018	ELIUD ANGIRA	35,750.00
6/30/2018	ELIUD ANGIRA	36,000.00
6/30/2018	ELIUD ANGIRA	36,500.00
6/30/2018	ELIUD ANGIRA	36,500.00
6/30/2018	ELIUD ANGIRA	37,500.00
6/30/2018	MARTIN MITO	40,000.00
6/30/2018	JEREMIAH WAMBUA	40,000.00
6/30/2018	NANCY NDOMO	40,000.00
6/30/2018	AGNES NJENGA	40,000.00
6/30/2018	ALBERT OMBIJI	40,000.00
6/30/2018	FRIDAH KAGENI	40,000.00
6/30/2018	DORIS NGANGA	40,000.00
6/30/2018	BERNARD NGOIRI	40,000.00
6/30/2018	ELISHA ABONGO	40,000.00
6/30/2018	LYDIA KARIGITHE	40,000.00
6/30/2018	KENNEDY LWENYI	40,600.00
6/30/2018	ZEDEKIAH WANDIEMA	45,000.00
6/30/2018	JULIA WANJIRU	45,000.00
6/30/2018	RUTH RUKWARO	49,450.00
6/30/2018	LUCY KANGA	49,500.00
6/30/2018	KENNEDY LWENYI	50,000.00
6/30/2018	TRANSAID AFRICA HOLDINGS	55,948.30
6/30/2018	DICKSON SIKUKU	58,500.00
6/30/2018	MIKE KIMOKO	60,000.00
6/30/2018	ZAKAYO MBOGORI	60,000.00
6/30/2018	SIMON KARIUKI	60,000.00
6/30/2018	JUDITH OKUMU	60,000.00
6/30/2018	ELIUD KHAEMBA	60,000.00
6/30/2018	ANTHONY GITHINJI	60,000.00
6/30/2018	JASON GITONGA	60,000.00
6/30/2018	MARGARET WAMBURA	60,000.00
6/30/2018	PAULINE ASIKO	60,000.00
6/30/2018	RUTH RUKWARO	60,000.00
6/30/2018	ROSE KAMAU	60,000.00



6/30/2018	SOPHIA OYOO	60,000.00
6/30/2018	LUCY MUSAU	60,000.00
6/30/2018	GEOFREY LESHUNET	60,000.00
6/30/2018	RAEL OSINO	60,000.00
6/30/2018	JACKSON MUSOLA	60,000.00
6/30/2018	ALI LEALMUSIA	60,000.00
6/30/2018	ANNE CHEGE	60,000.00
6/30/2018	WINNIE MAKOKHA	60,000.00
6/30/2018	PETER MACHARIA	60,000.00
6/30/2018	SOLO MUTISYA	60,000.00
6/30/2018	RUTH MUUNDA	60,000.00
6/30/2018	WYCLIFF MUTURI	60,000.00
6/30/2018	DANIEL NJOROGE	60,000.00
6/30/2018	KENYA TECHNICAL TRAINING	60,689.65
6/30/2018	WYCLIFF MUTURI	69,100.00
6/30/2018	PHARELL TRAVEL LTD	70,000.00
6/30/2018	GLADYS MADETE	71,855.50
6/30/2018	JOSEPH THITU	75,600.00
6/30/2018	EMART SERVICES	93,405.15
6/30/2018	KENNEDY LWENYI	95,000.00
6/30/2018	SOLO MUTISYA	100,000.00
6/30/2018	IN & OUT SCAPES SERVICES	125,172.40
6/30/2018	FINE TOUCH SOLUTIONS	156,446.55
6/30/2018	MICHAEL NGOLO	180,000.00
6/30/2018	YOLANDA MUYONGA	187,308.00
6/30/2018	GILBERT TERER	187,308.00
6/30/2018	DAVID GITUMA	187,308.00
6/30/2018	NEWTON KORIR	187,308.00
6/30/2018	AMBROSE MWANGI	187,308.00
6/30/2018	SUSAN GICHUKI	190,000.00
6/30/2018	PURIGET ENTERPRISES	241,810.35
6/30/2018	JAMES NJOMO	281,059.20
6/30/2018	RUTH RUKWARO	300,000.00
6/30/2018	JEDIDAH WANGARI	405,000.00
6/30/2018	LINWIN TECHNOLOGIES	405,387.95
6/30/2018	OBULET ENTERPRISES	427,500.00
6/30/2018	CHEROMEGA INVESTMENTS	459,832.25
6/30/2018	NAIROBI WATER COMPANY	464,140.00
6/30/2018	HAWY GENERAL SUPPLIES LTD	510,000.00
6/30/2018	PASISI ENTERPRISES	578,922.40
6/30/2018	RH DEVANI	7,952,300.00

TOTAL

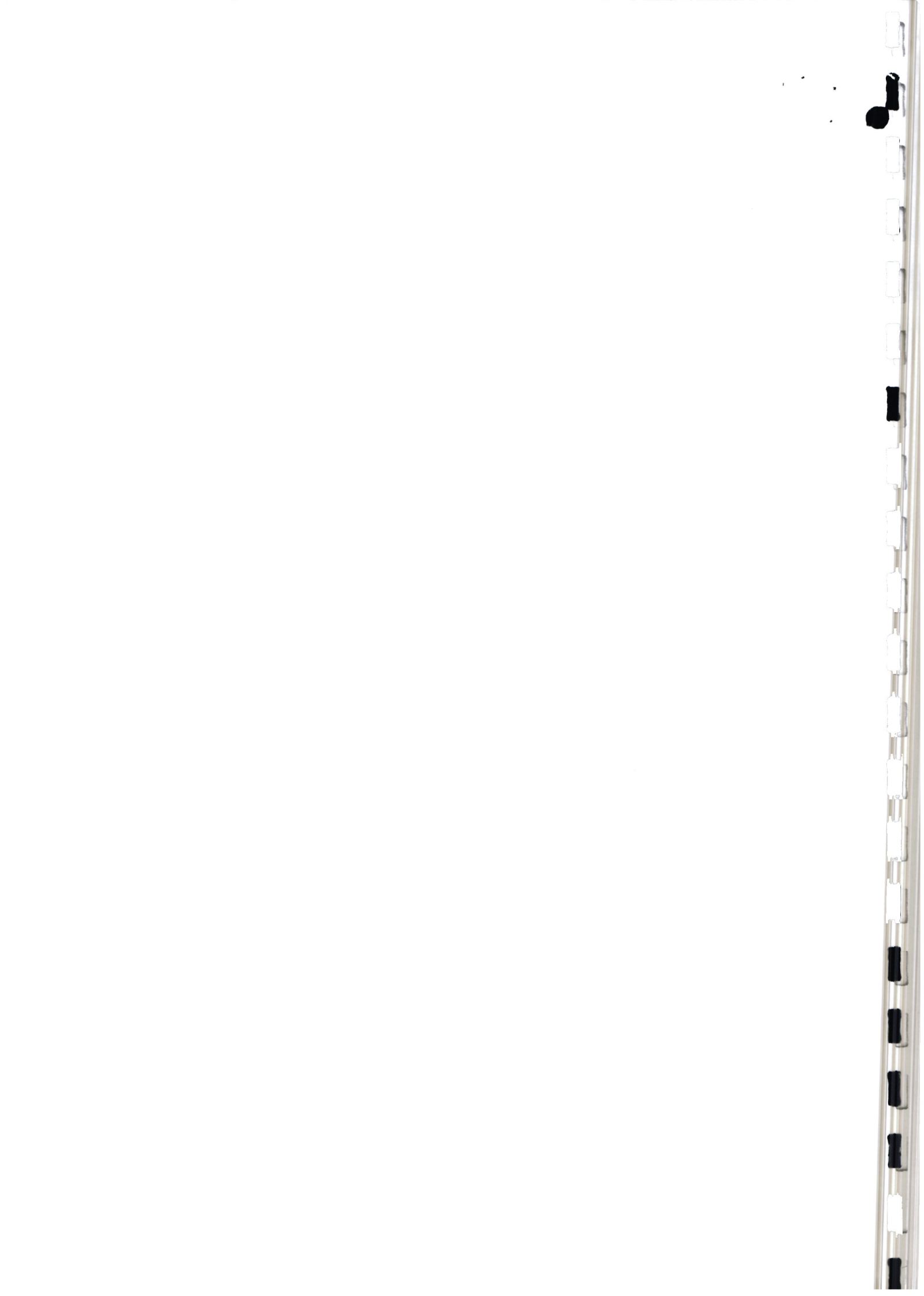
15,795,232.40



STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	REF	PARTICULARS	AMOUNT
4/9/2017	R/D CHEQUE	REVERSALS	378.30
5/10/2017	R/D CHEQUE	HABIB BANK	378.30
		MISSING ACCOUNT DETAILS. MONEY	
29-Dec-17	R/D CHEQUE	CREDITED BACK FROM EQUITY	<u>23,770.20</u>
		TOTAL	<u><u>24,526.80</u></u>



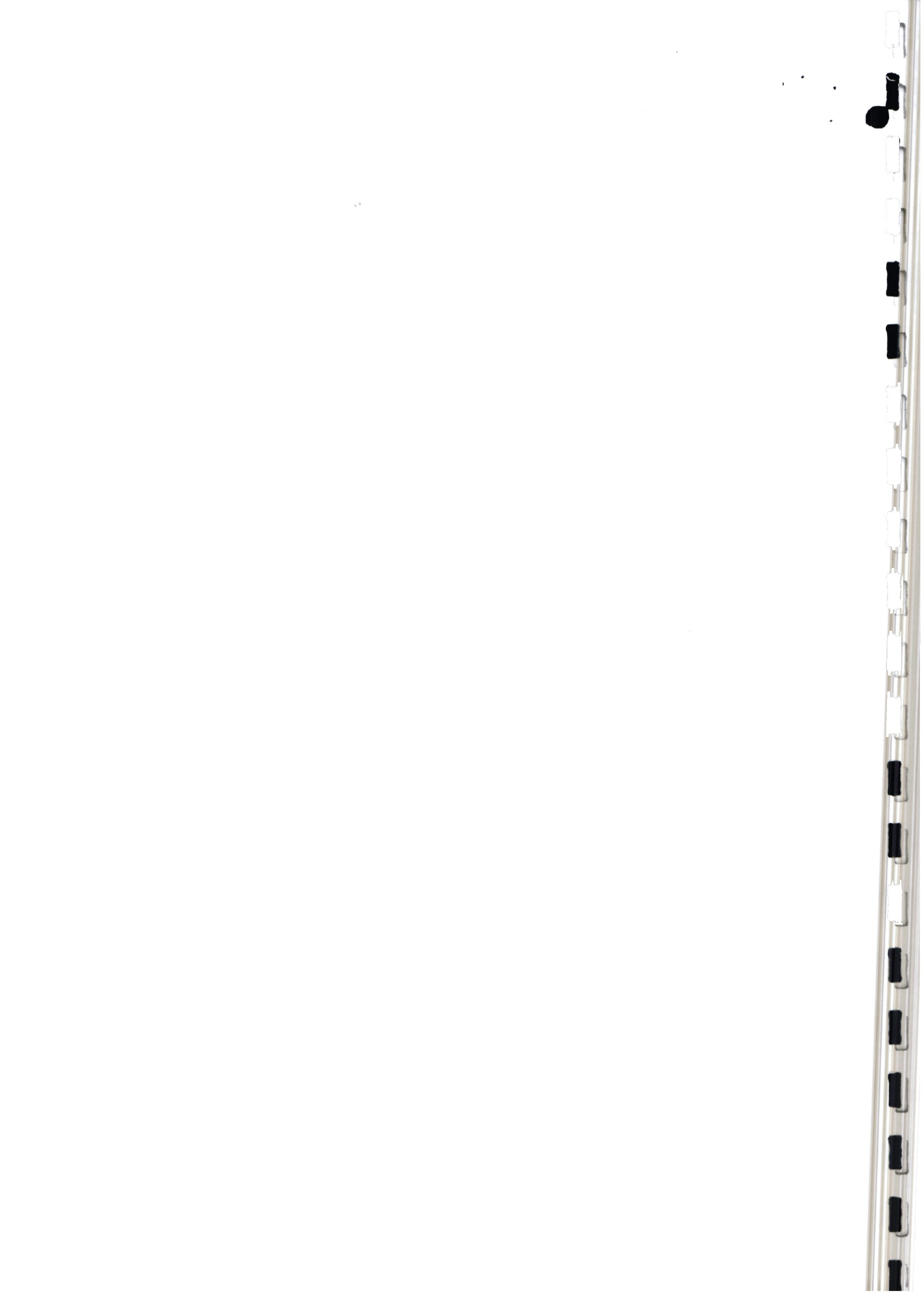
STATE DEPARTMENT OF PUBLIC WORKS

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	REF	PARTICULARS	AMOUNT
10/10/2016		TRFS PAYMENT	20,360.55
28/11/2016	PV00500/2	FAMILY BANK	354,845.15
28/11/2016	PV00500/2	FAMILY BANK	177,628.00
27/12/2016	PV01095	GOVERNMENT CHEMIST	400.00
13/3/2017	PVNO.01684	BARGRID SUPPLIES	284,425.85
28/4/2017	VNO,001402/1	SAMTECH TONNER	646,724.15
30/5/2017	VNO.1266	BUNGE COOPERATIVE SOC	2,884.05
31/5/2017	VNO.1649/1	FAMILY BANK SALARY ACC	108,645.00
31/5/2017	VNO.1920	FAMILY BANK	295,060.50
31/5/2017	VNO.1649/	FIRST COMMUNITY BANK	34,878.25
16/6/2017	VNO.1771/1	KENYA INST OF SUPP MGT	239,250.00
30/6/2017		CLOSING BALANCE UNDERCAST	526,835.05
3/7/2017	VNO.001151	MWALIMU NAT CO-OP SAVINGS	22,797.30
3/7/2017	VNO.00640	MWALIMU NAT CO-OP SAVINGS	23,130.70
3/7/2017	VNO.00640/1	SHIRIKA SACCO SOCIETY	183,452.05
4/7/2017	VNO.00640/1	TRFS PAYMENT	3,257.05
4/7/2017	VNO.00898	TRFS PAYMENT	157,080.50
6/7/2017	VNO.1649	APA LIFE	2,910.00
6/7/2017	IMP2730546/1	NDUATI KUREBA	12,600.00
11/7/2017	VNO.001883/1	KENYA CIVIL SERVANT WELFARE	100.00
11/7/2017	VNO.001883/1	ENERGY SAVINGS AND CREDIT	1,645.00
7/8/2017	VNO00001/1	ALBERT WANYAMA	3,618.10
30/9/2017		UNDERCAST	20,585.85
6/10/2017	VNO000023/2	SAUTI SACCO	1,695.00
6/10/2017	VNO000023/2	CORPORATE INSURANCE CO.	63,816.20

TOTAL

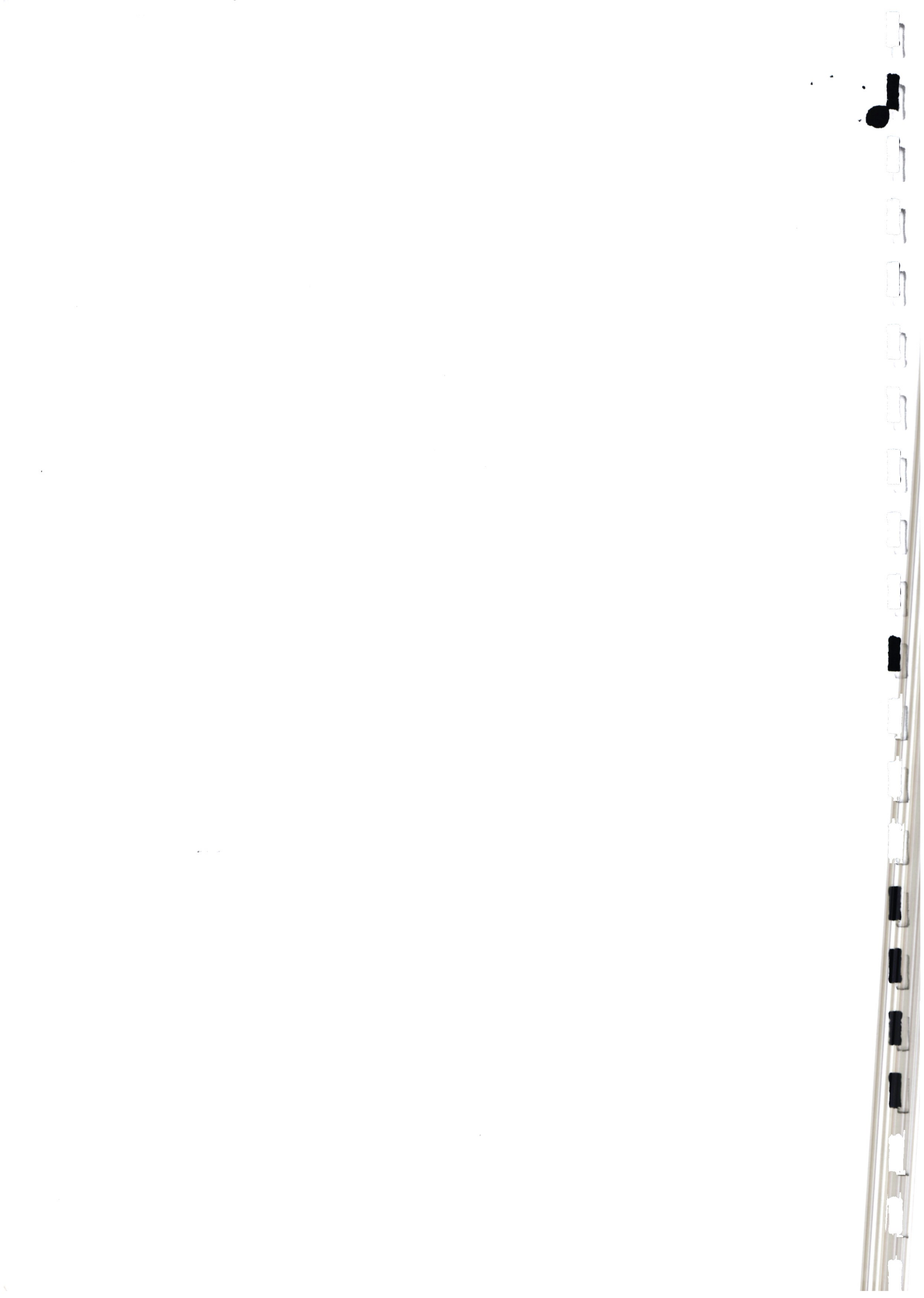
3,188,624.30



STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK

DATE	REF	PARTICULARS	AMOUNT
31/1/2017	FOLIO 46	CLOSING BAL. UNDERCAST	598.10
31/5/2017	FOLIO 82	CLOSING BAL. UNDERCAST	104,629.95
25/8/2017	VNO003	SDPW	210,000.00
25/8/2017	VNO004	SDPW	324,500.00
4/24/2018		CB ADJUSTMENTS	200,000.00
4/24/2018		CB ADJUSTMENTS	885,171.85
		TOTAL	<u>1,724,899.90</u>



REPUBLIC OF KENYA

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

FO.30

BANK RECONCILIATION STATEMENT

DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE, 2018

	KShs.	KShs.	KShs.
Balance as per bank certificate			4,663,238.40
<i>Less:</i>			
1 Payments in cash book not yet recorded in bank statement	9,831,836.85		
2 Receipts in bank statement not yet recorded in cash book	-	9,831,836.85	
<i>Add:</i>			
3 Payments in bank statement not yet recorded in cash book	-		
4 Receipts in cash book not yet recorded in bank statement	5,537,584.20	5,537,584.20	
Balance as per the cash book			368,985.75

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

Prepared By:

Jason K. Gitonga


Designation: Senior Accountant

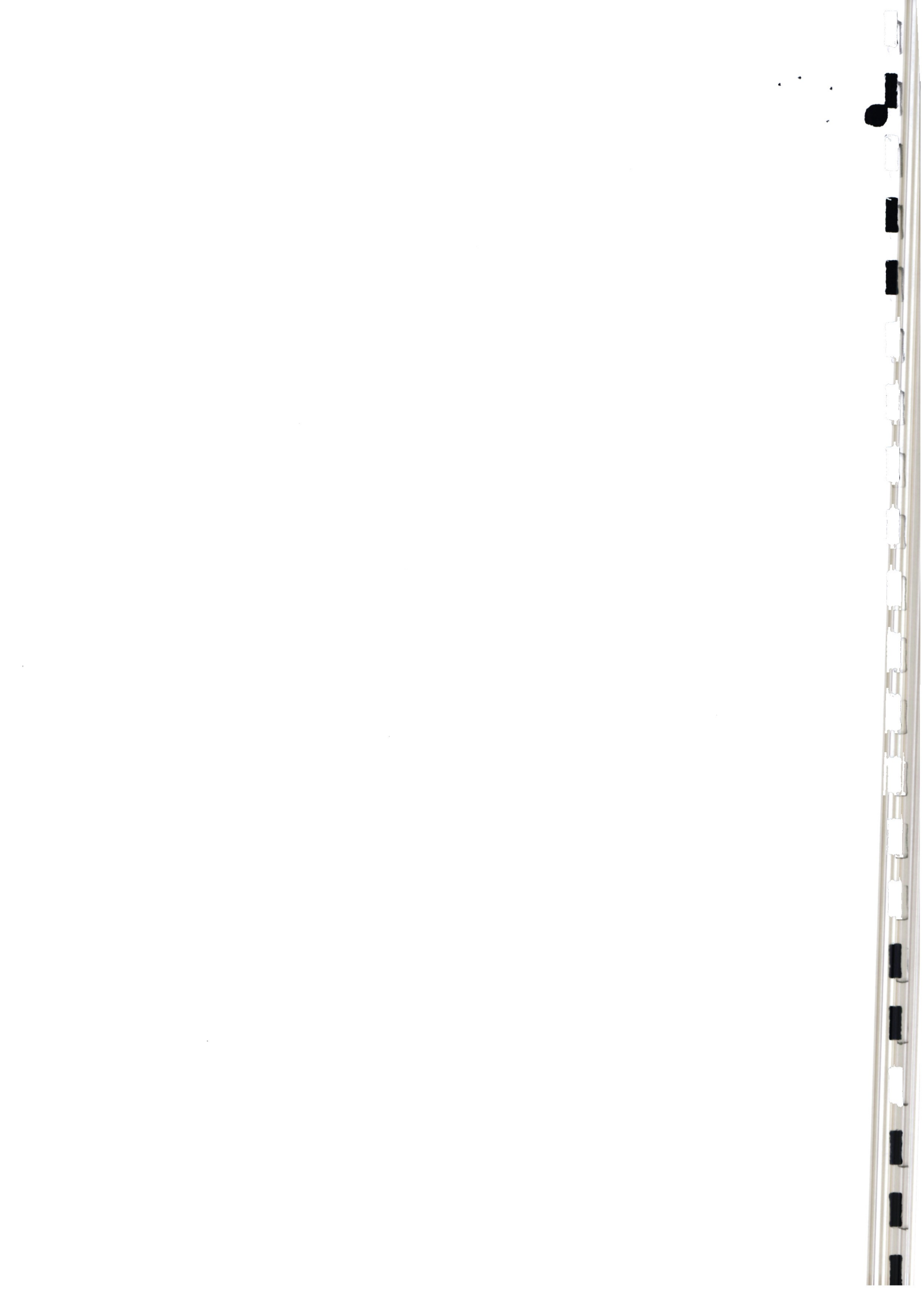
Date: 5/07/2018 Signature: 

Approved By:

Michael O. Ngolo

Designation: Principal Accounts Controller

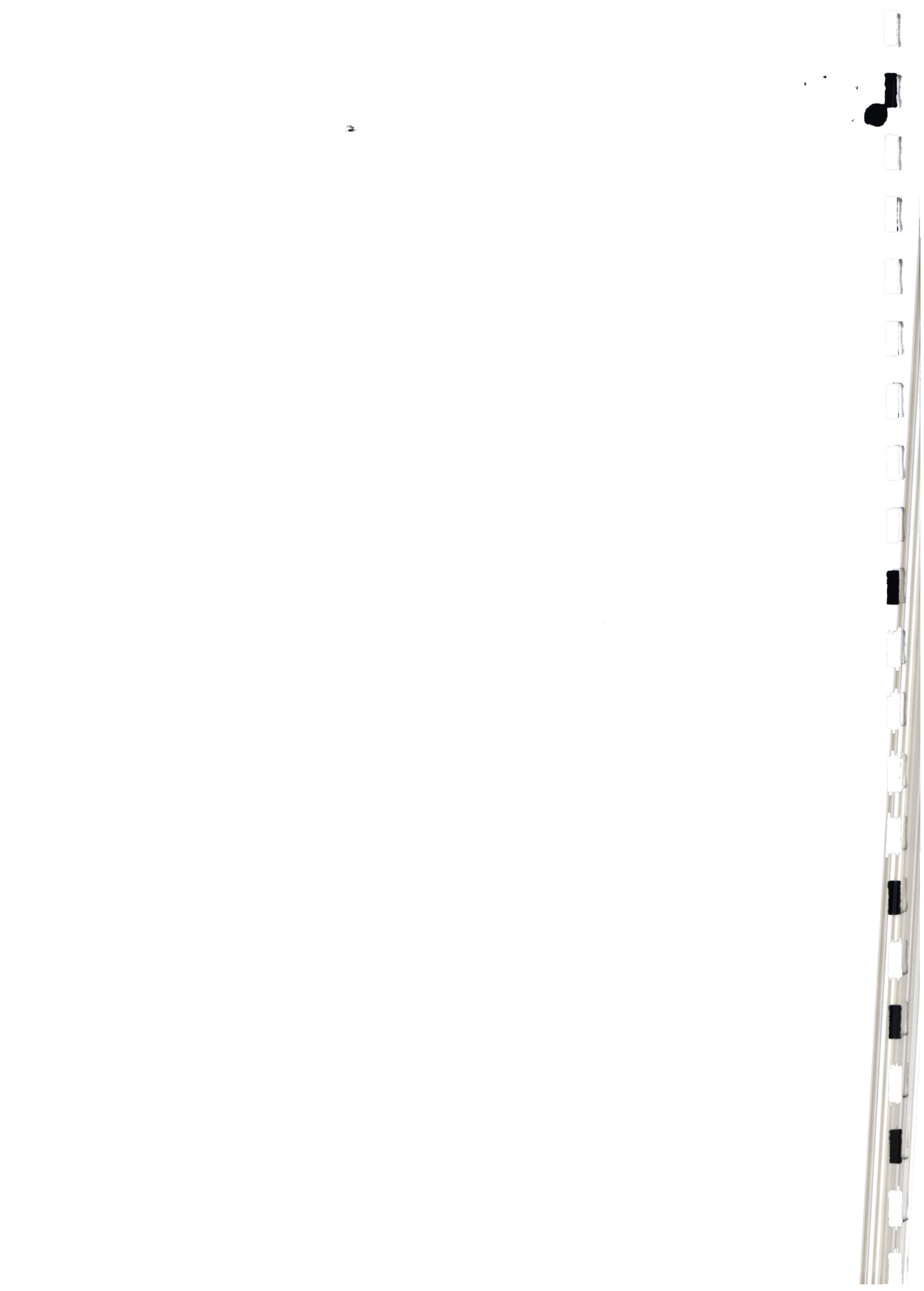
Date: 5/07/2018 Signature: 



**STATE DEPARTMENT FOR PUBLIC WORKS
DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE, 2018**

PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

DATE	REF	PARTICULARS	AMOUNT	REMARKS	Date	Rem
17/1/2017	PVNO.0078	OVERCAST COMM OF INCOME TAX	2,000.00			
5/5/2017	VNO.0157	COMM OF INCOME TAX (VAT)	36,258.60			
30/6/2017	VNO.0324	WITHHOLDING TAX	9,239.05			
30/6/2017	VNO.03247	WITHHOLDING TAX (HIGHPOINT)	1,727,539.80	3	17/10/18	Revers.
30/6/2017	VNO.0326	VAT	2,978,516.90			
30/6/2017	VNO.0248	VAT (CASTLE INVEST)	30,865.00			
30/6/2017	VNO.0326	WITHHOLDING TAX	17,901.70			
30/6/2017	VNO.0333	VAT(UNISPAN)	557,596.95			
30/6/2017	VNO.0334	RETENTION	26,819.20			
30/6/2017	VNO.0334	VAT	13,872.00	1		
30/6/2017	VNO.0334	WITHHOLDING TAX	8,045.75			
30/6/2017	VNO.0334	RETENTION	97,085.00			
30/6/2017	VNO.0334	VAT	50,216.40			
30/6/2017	VNO.0334	WITHHOLDING TAX	29,125.50			
6/30/2018			9,325.20			
6/30/2018			16,077.95			
6/30/2018			25,200.00			
6/30/2018			25,200.00			
6/30/2018			25,200.00			
6/30/2018			25,200.00			
6/30/2018			25,200.00			
6/30/2018			28,000.00			
6/30/2018			28,000.00			
6/30/2018			31,084.00			
6/30/2018			33,600.00			
6/30/2018			37,800.00			
6/30/2018			39,650.95			
6/30/2018			42,000.00			
6/30/2018			44,800.00			
6/30/2018			44,800.00			
6/30/2018			67,200.00			
6/30/2018			67,200.00			
6/30/2018			67,200.00			
6/30/2018			67,200.00			
6/30/2018			68,363.70			
6/30/2018			98,020.85			
6/30/2018			101,400.90			
6/30/2018			132,169.80			
6/30/2018			254,352.85			
6/30/2018			1,081,513.55			
6/30/2018			1,760,995.25			
TOTAL			9,831,836.85			

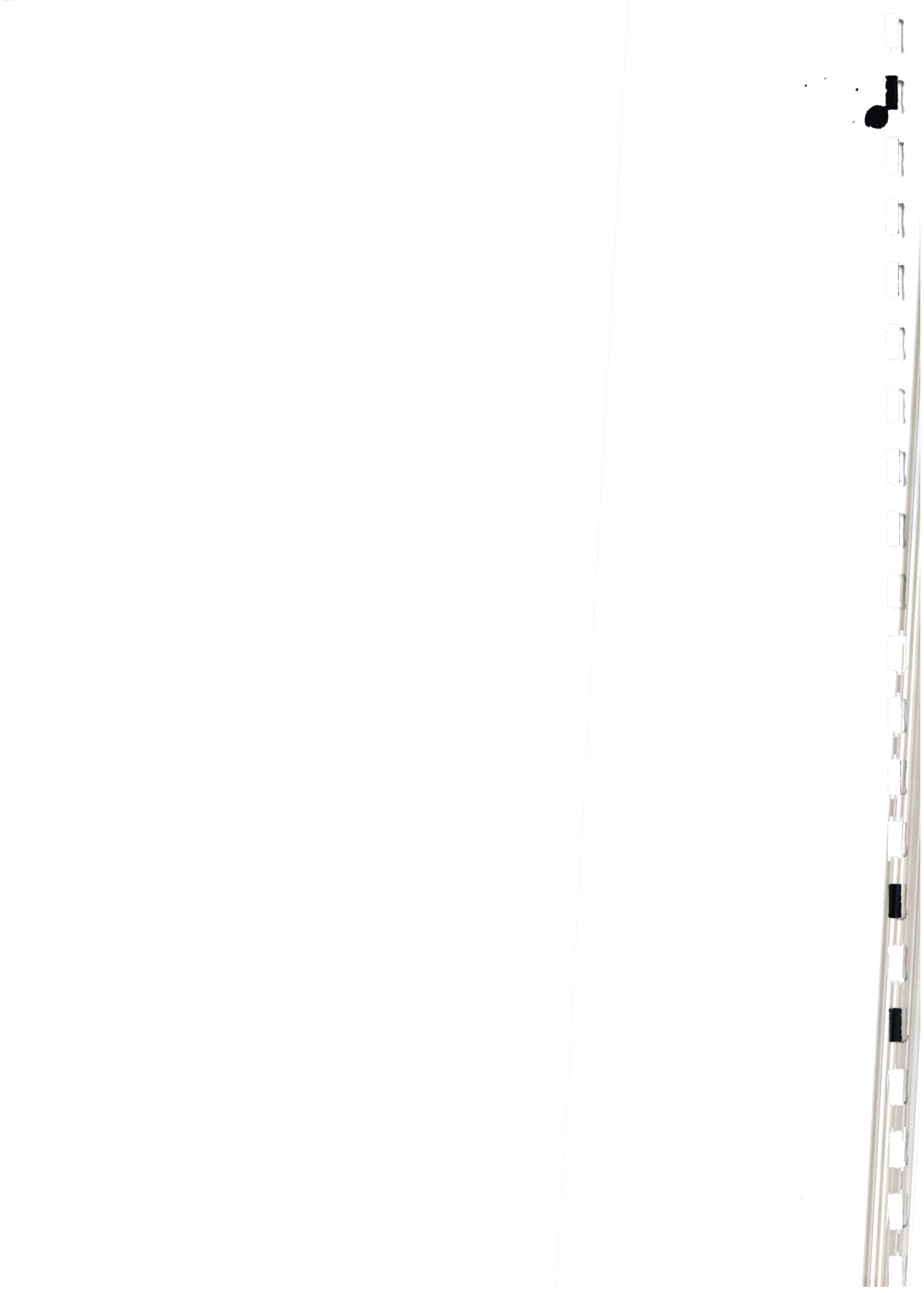


STATE DEPARTMENT OF PUBLIC WORKS
DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE, 2018

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE

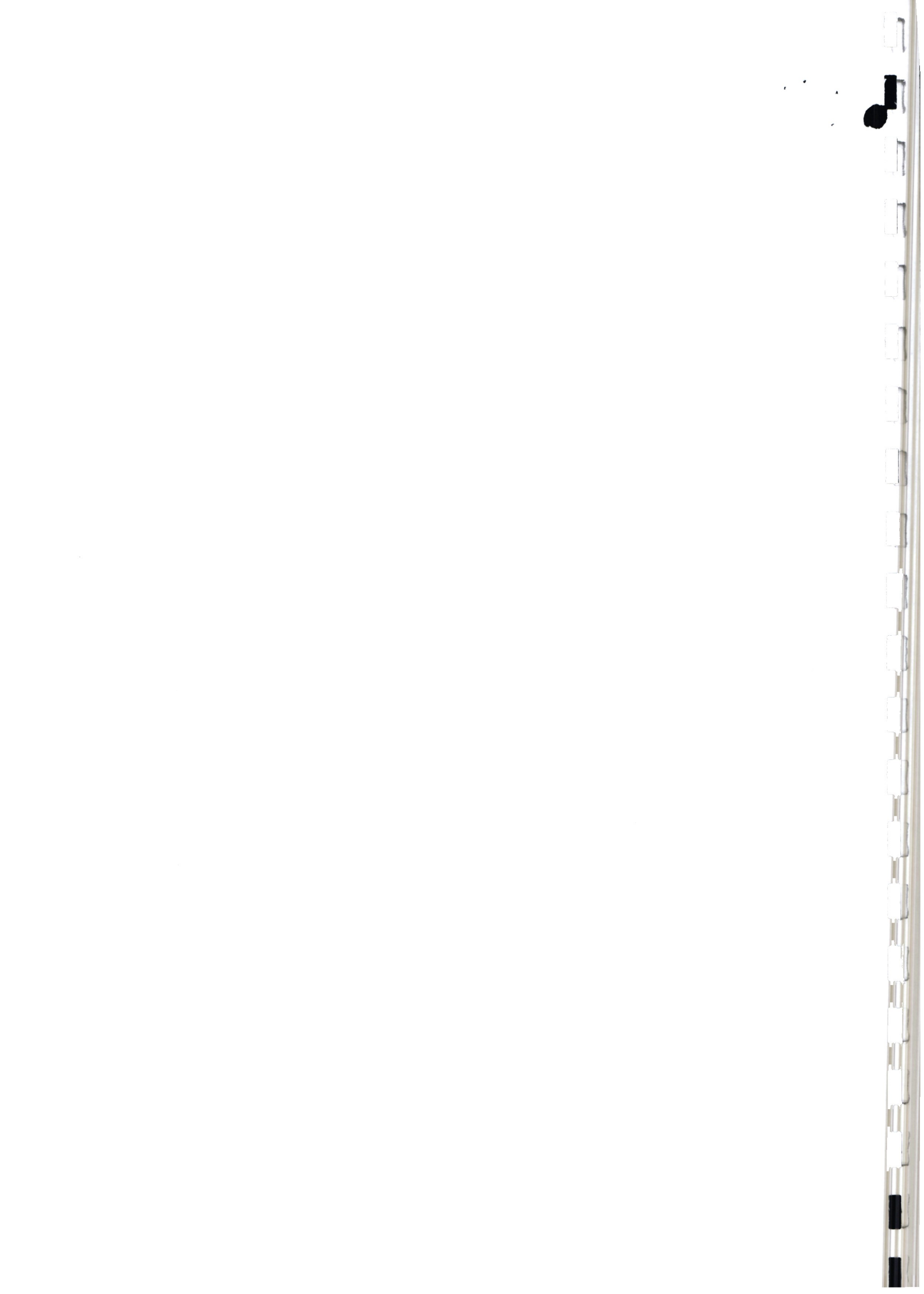
REF	PARTICULARS	AMOUNT	REMRKS
	TOTAL	<u><u>NIL</u></u>	



STATE DEPARTMENT FOR PUBLIC WORKS
DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE, 2018

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

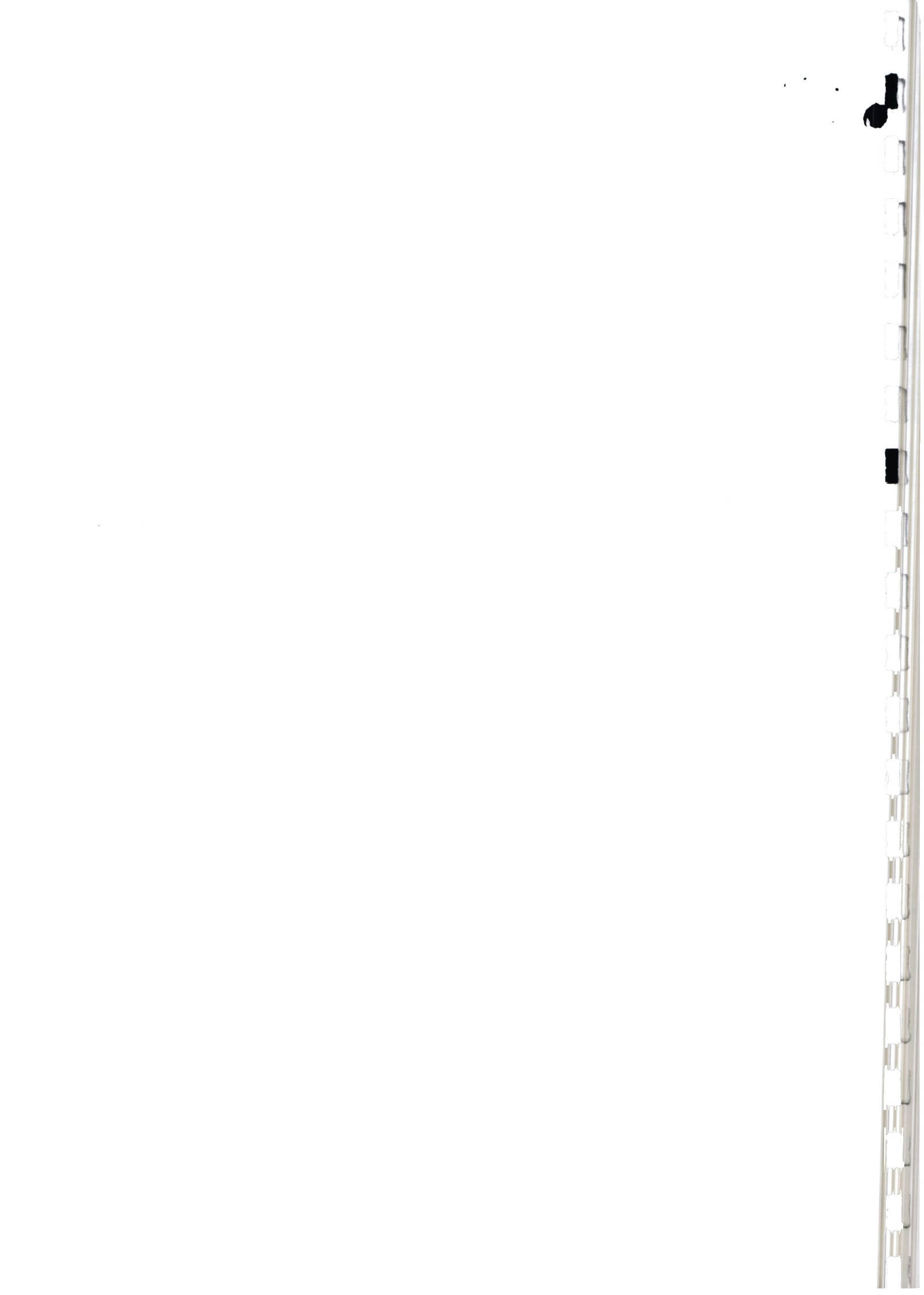
DATE	REF	PARTICULARS	AMOUNT	REMRKS
		TOTAL	<u> </u> <u> </u>	-



STATE DEPARTMENT FOR PUBLIC WORKS
DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE, 2018

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	REF	PARTICULARS	AMOUNT	REMRKS
3/8/2017	VNO.001	PS SDPW	5,537,584.20	
		TOTAL	<u>5,537,584.20</u>	



REPUBLIC OF KENYA

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

F.O 30

BANK RECONCILIATION STATEMENT

DEPOSIT ACCOUNT FOR THE MONTH OF JUNE, 2018

	KShs.	KShs.	KShs.
Balance as per bank certificate			640,567,285.10
<i>Less:</i> 1 Payments in cash book not yet recorded in bank statement	10,640,279.70		
2 Receipts in bank statement not yet recorded in cash book	577,318.70	11,217,598.40	
<i>Add:</i> 3 Payments in bank statement not yet recorded in cash book	NIL		
4 Receipts in cash book not yet recorded in bank statement	220,543.00	220,543.00	
Balance as per the cash book			629,570,229.70

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

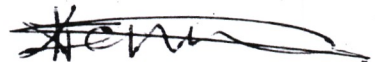
Prepared By:

Jason K. Gitonga

Designation: Senior Accountant

Date: 5/07/2018

Signature:



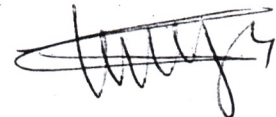
Approved By:

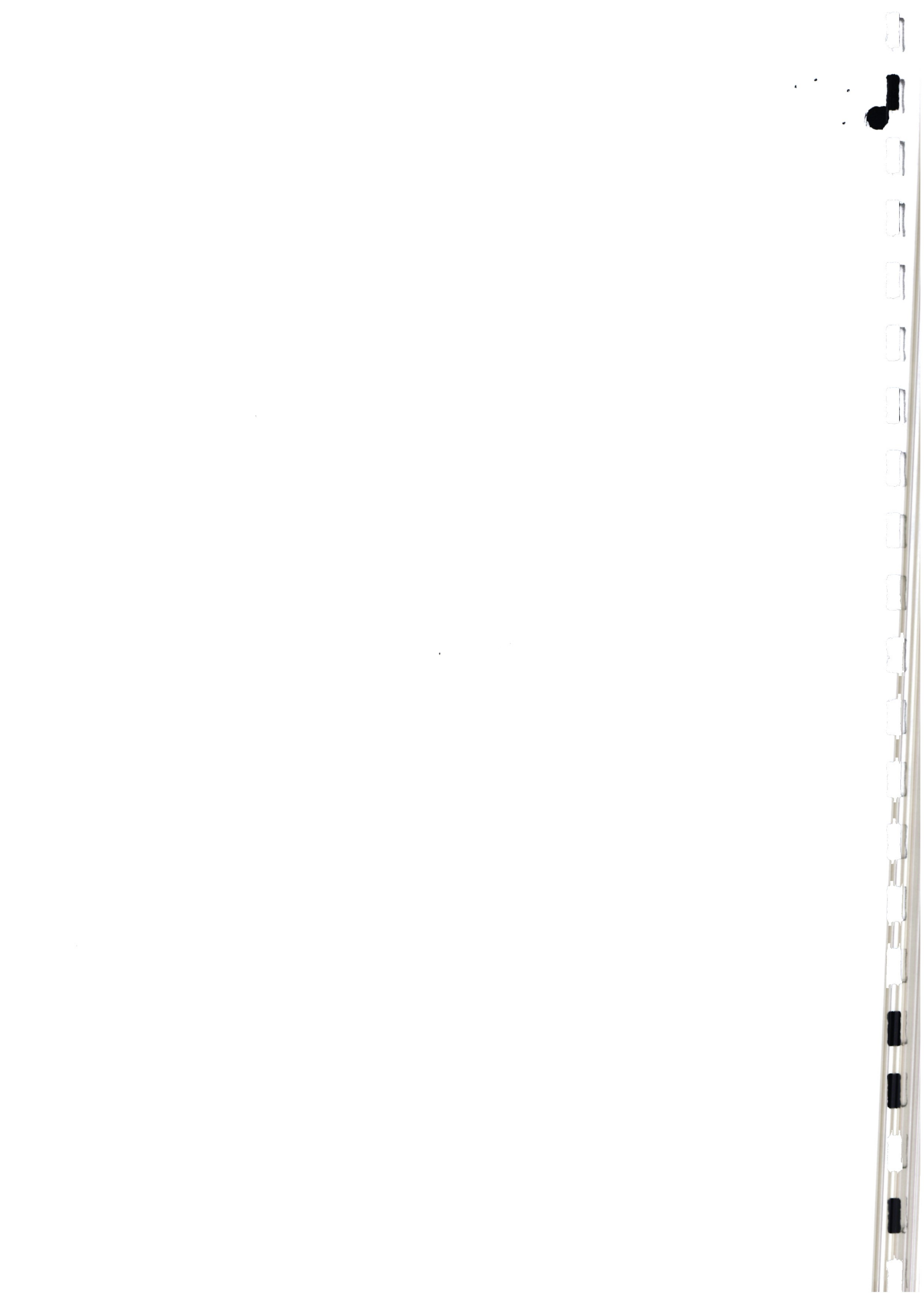
Michael O. Ngolo

Designation: Principal Accounts Controller

Date: 5/07/2018

Signature:





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

D

DATE	REF	PARTICULARS	AMOUNT
30/6/2017		ERROR CASH BOOK ADJUSTMENT	600,000.00
6/30/2018		STANCLEAN COMMERCIAL LTD	10,040,279.70

TOTAL 10,640,279.70



STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN BANK NOT IN CASHBOOK

DATE	REF	PARTICULARS	AMOUNT
29/12/2016	RD CHEQUE	VOLCANIC PLUMBING	520,035.00
19/4/2017	PVNO.0042	MIWAN CONST CO LTD	0.50
31/5/2017		CLOSING BALANCE OVERCAST	<u>57,283.20</u>
		TOTAL	<u><u>577,318.70</u></u>



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

DATE

REF

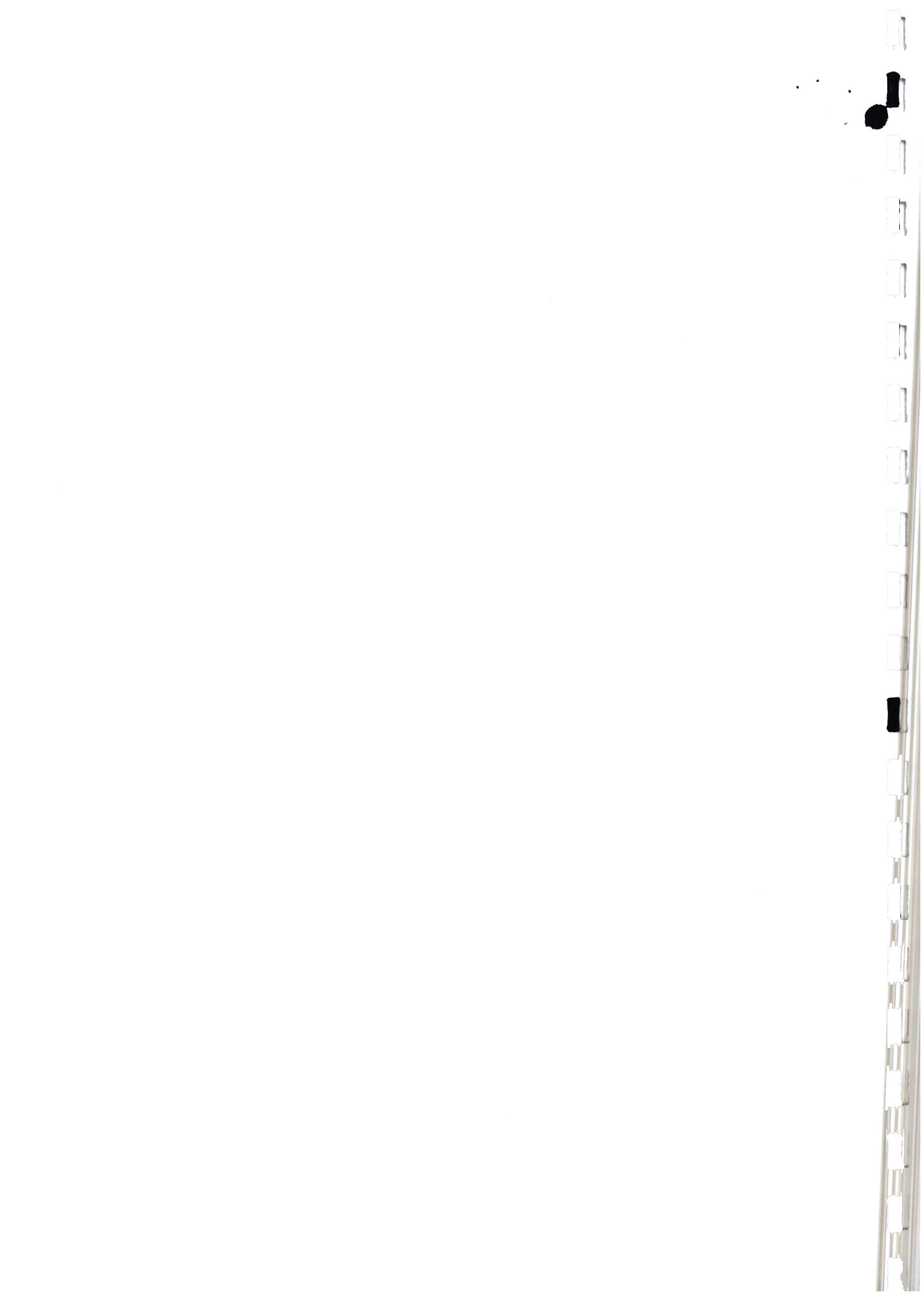
PARTICULARS

AMOUNT

REMARKS

TOTAL

NIL



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

DATE	REF	PARTICULARS	AMOUNT
23/12/2016	MR9902077	RECEIPT OVERCAST	5.00
27/4/2016	PVNO. 0063	PEAL BUILDING CONTRACTORS	57,284.20
6/30/2018		BUILDING CONTRACTORS	132,169.80
6/30/2018		BUILDING CONTRACTORS	31,084.00
		TOTAL	<u>220,543.00</u>





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1095-State Department for Public Works

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,216,458,215.00	1,710,816,599.50
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		1,216,458,215.00	1,710,816,599.50
PAYMENTS			
Compensation of Employees	12	501,100,620.15	454,089,335.70
Use of goods and Services	13	223,165,627.25	236,295,948.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	15,000,000.00	40,231,848.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,977,199.40	0.00
Acquisition of Assets	18	473,284,875.60	980,123,173.35
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		1,216,528,322.40	1,710,740,305.50
SURPLUS/DEFICIT		(70,107.40)	76,294.00

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

Prepared By: _____

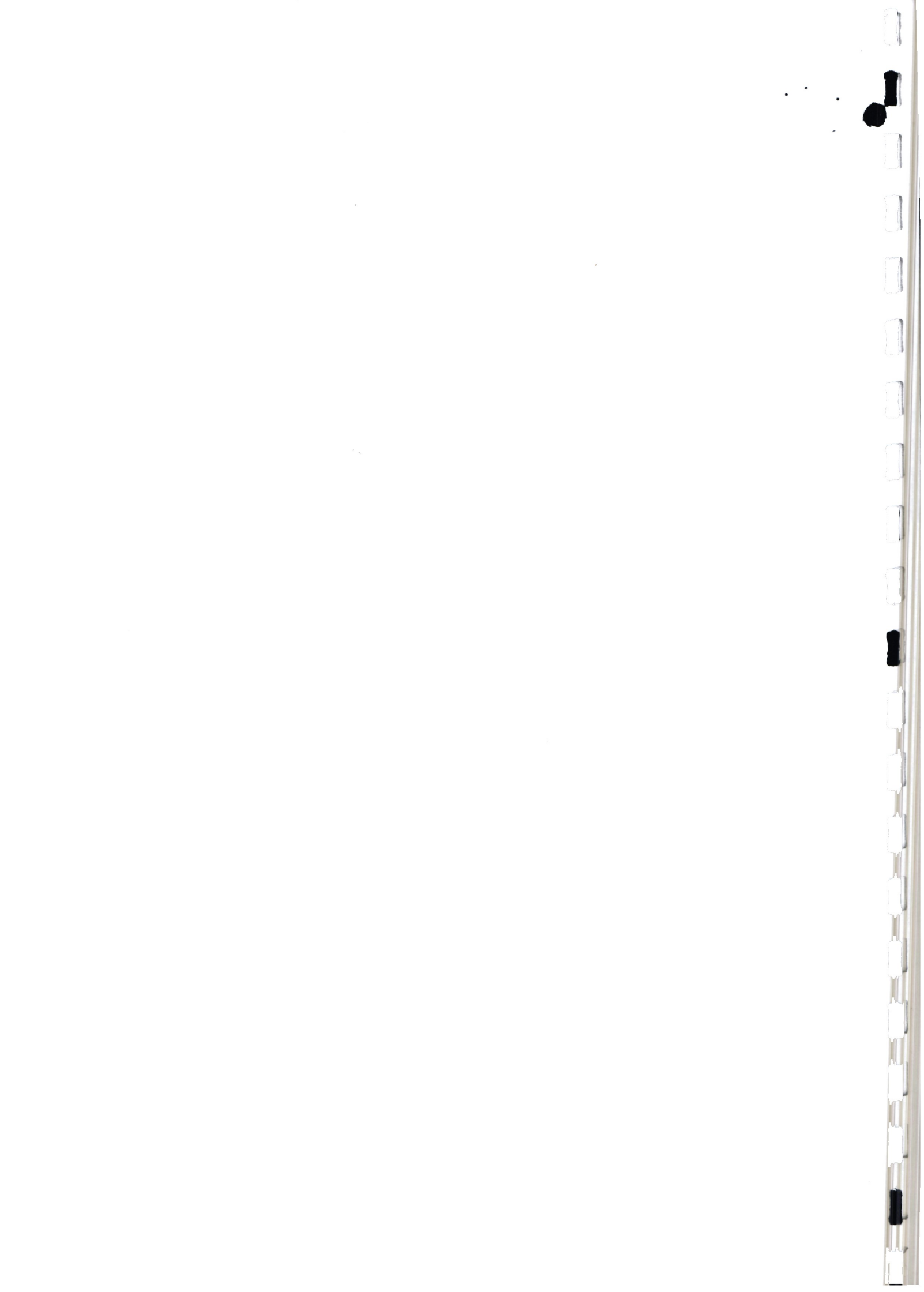
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Financial Position

Entity: 1095-State Department for Public Works

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(1,072,452,214.35)	(313,430,857.35)
Cash Balances	22B	2,448,277,169.00	1,630,536,631.50
Total Cash And Cash Equivalents		1,375,824,954.65	1,317,105,774.15
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	276,280.00	(10,369,303.10)
TOTAL FINANCIAL ASSETS		1,376,101,234.65	1,306,736,471.05
Financial Liabilities			
Accounts Payables - Deposits	24	1,376,095,048.05	1,306,660,177.05
NET FINANCIAL ASSETS		6,186.60	76,294.00
REPRESENTED BY			
Fund Balance b/fwd	25	76,294.00	0.00
Surplus/Deficit for the Year		(70,107.40)	76,294.00
NET FINANCIAL POSITION		6,186.60	76,294.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1095-State Department for Public Works

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,216,458,215.00	1,710,816,599.50
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	501,100,620.15	454,089,335.70
Use of goods and Services	13	223,165,627.25	236,295,948.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	15,000,000.00	40,231,848.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,977,199.40	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		58,783,287.90	1,317,029,480.15
Net Cash From Operating Activities	A	532,004,056.10	2,297,228,947.50
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	473,284,875.60	980,123,173.35
Net Cash Flow From Investing Activities	B	(473,284,875.60)	(980,123,173.35)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	58,719,180.50	1,317,105,774.15
Cash and Cash Equivalent at BEGINNING of The Year		1,317,105,774.15	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	1,375,824,954.65	1,317,105,774.15

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

Prepared By: _____

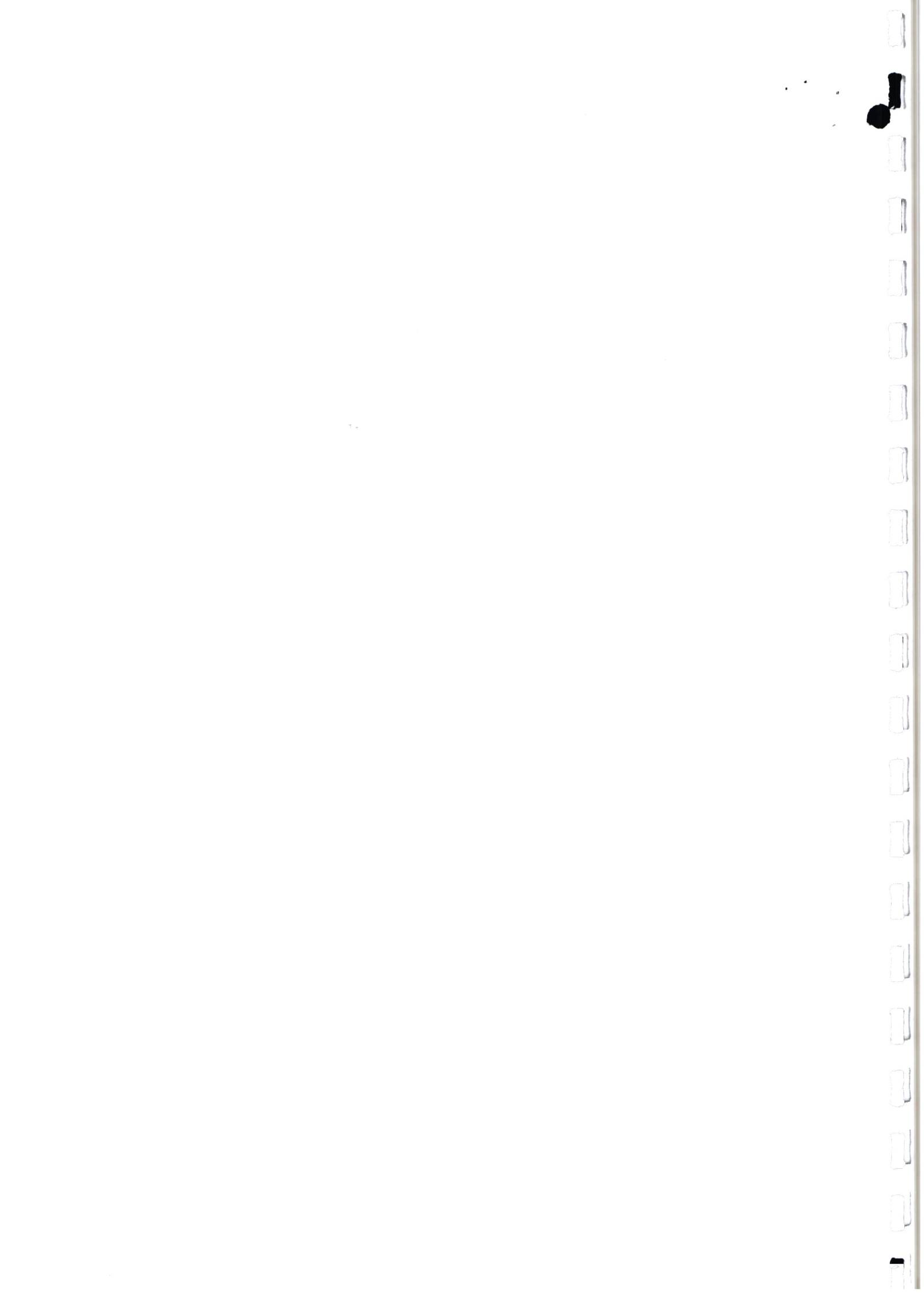
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1095-State Department for Public Works

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	1,216,458,215.00	1,710,816,599.50
TOTAL		1,216,458,215.00	1,710,816,599.50

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	278,134,812.40	281,466,995.20
Basic Wages - Temporary Employees	2110200	10,932,043.00	4,219,420.00
Personal Allowances paid as part of Salary	2110300	212,033,764.75	168,402,920.50
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		501,100,620.15	454,089,335.70

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	6,010,771.70	10,700,333.90
Communication, Supplies and Services	2210200	2,934,217.00	10,673,405.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	26,809,342.00	26,315,938.55
Foreign Travel and Subsistence, and other transportation costs	2210400	16,541,077.80	2,744,533.40
Printing, Advertising and Information Supplies and Services	2210500	141,300.00	1,152,364.00
Rentals of Produced Assets	2210600	112,086,242.05	68,245,216.65
Training Expenses	2210700	2,453,811.40	7,027,685.20
Hospitality Supplies and Servi	2210800	2,875,167.00	10,469,215.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	5,159,791.00	7,426,954.00
Office and General Supplies and Services	2211100	2,627,699.00	14,812,174.00
Fuel Oil and Lubricants	2211200	6,083,545.00	10,175,539.00
Other Operating Expenses	2211300	35,237,134.30	47,166,517.60
Routine Maintenance - Vehicles	2220100	1,655,279.00	5,206,987.00
Routine Maintenance - Other Assets	2220200	2,550,250.00	14,179,084.90
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		223,165,627.25	236,295,948.45

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	15,000,000.00	40,231,848.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		15,000,000.00	40,231,848.00

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	-3,977,199.40	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		3,977,199.40	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	412,986,223.10	863,752,836.35
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	47,921,433.50	63,907,766.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	30,000.00	710,500.00
Purchase of Office Furniture and General Equipment	3111000	0.00	4,460,334.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	303,559.00	3,540,830.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	12,043,660.00	43,750,907.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		473,284,875.60	980,123,173.35

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	45,875,527.50	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	553,894,282.85	446,198,583.60
Development Bank Accounts	6540000	1,353,408,928.70	918,293,372.90
Deposit Bank Account	6550000	880,726,524.70	1,051,061,099.15
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		2,833,905,263.75	2,415,553,055.65

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	2,448,277,169.00	1,630,536,631.50
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		2,448,277,169.00	1,630,536,631.50

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	49,180.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	227,100.00	37,500.00
Agency Accounts	6770000	0.00	10,331,803.10

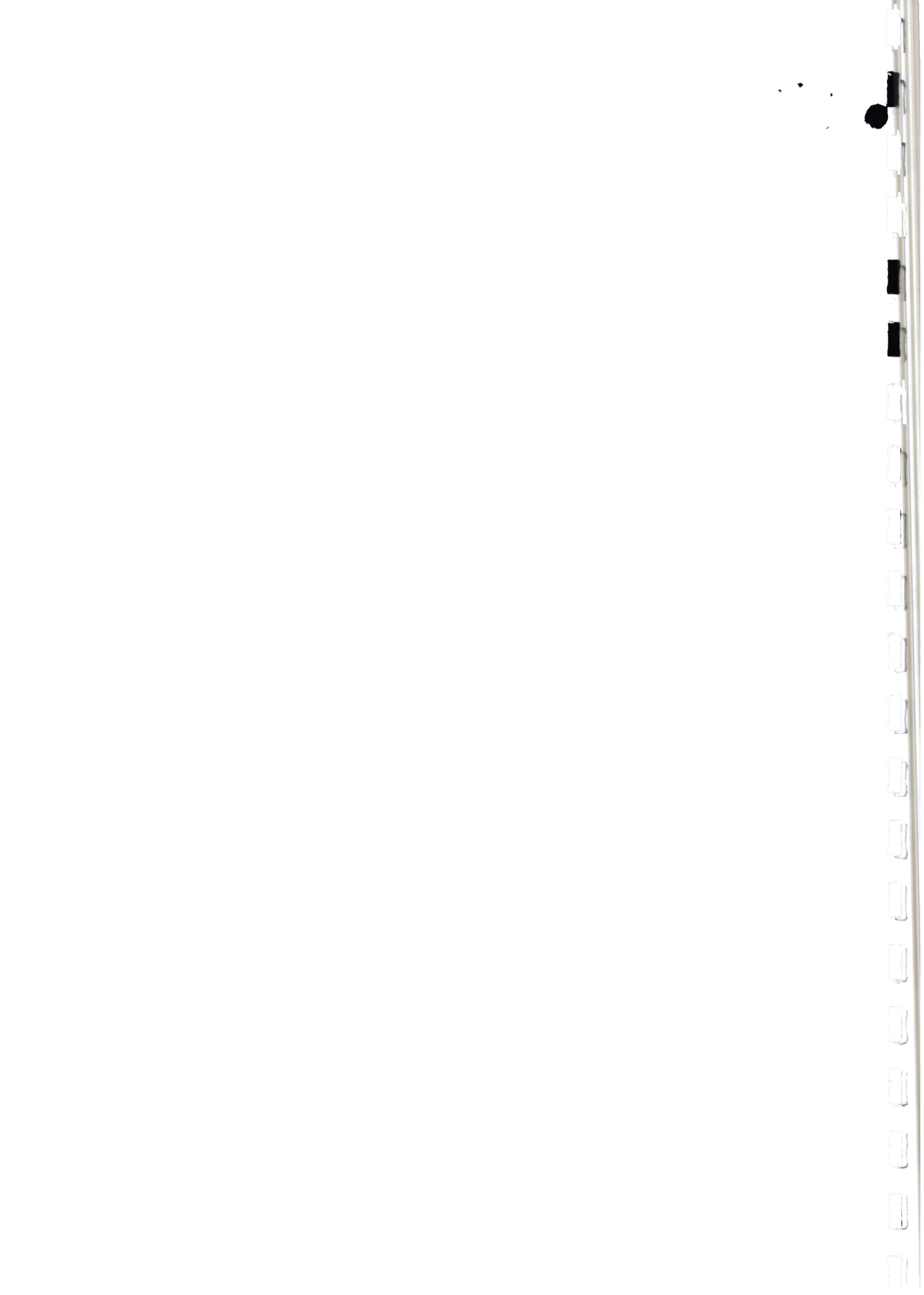
Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		276,280.00	10,369,303.10

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(3,329,344.05)	(5,653,655.20)
Deposits	7310000	635,418,037.40	1,092,327,625.55
Withholding Taxes	7380000	(1,702,308.70)	(1,539,883.05)
System Required Liabilities A/cs	7390000	745,708,663.40	221,526,089.75
TOTAL		1,375,095,048.05	1,306,660,177.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(313,430,857.35)	0.00
Opening Balance Cash	22B	1,630,536,631.50	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	(10,369,303.10)	0.00
Opening Balance - Deposits	24	(1,306,660,177.05)	0.00
TOTAL		76,294.00	0.00





Statement of Budget Execution

Entity: 1095- State Department for Public Works
Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	1,216,458,215.00	(1,216,458,215.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	2,000,000.00	0.00	2,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	2,000,000.00	0.00	2,000,000.00	4,000,000.00	1,216,458,215.00	(1,214,458,215.00)	60822.91%
PAYMENTS								
	12	242,235,000.00	0.00	258,935,000.00	501,170,000.00	501,100,620.15	69,379.85	99.99%
	13	169,929,660.00	0.00	120,427,962.00	290,357,622.00	223,165,627.25	67,191,994.75	76.86%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	7,500,000.00	0.00	7,500,000.00	15,000,000.00	15,000,000.00	0.00	100.00%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	3,208,050.00	0.00	3,208,050.00	6,416,100.00	3,977,199.40	2,438,900.60	61.99%
	18	1,088,197,290.00	0.00	(371,375,642.00)	716,821,648.00	473,284,875.60	243,536,772.40	66.03%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	1,511,070,000.00	0.00	18,695,370.00	1,529,765,370.00	1,216,528,322.40	294,541,677.60	80.51%
	Total	1,511,070,000.00	0.00	18,695,370.00	1,529,765,370.00	1,216,528,322.40	294,541,677.60	80.51%



Statement of Budget Execution

Entity: 1095-State Department for Public Works

Current Period: JUL-17 To JUN-18

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

Entity: 1095-State Department for Public Works

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	744,227,115.00	(744,227,115.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	2,000,000.00	0.00	2,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,000,000.00	0.00	2,000,000.00	4,000,000.00	744,227,115.00	(742,227,115.00)	37211.36%
PAYMENTS								
Compensation of Employees	12	242,235,000.00	0.00	258,935,000.00	501,170,000.00	501,100,620.15	69,379.85	99.99%
Use of goods and Services	13	165,929,660.00	0.00	123,142,712.00	289,072,372.00	222,748,427.25	66,323,944.75	77.06%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	7,500,000.00	0.00	7,500,000.00	15,000,000.00	15,000,000.00	0.00	100.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	3,208,050.00	0.00	3,208,050.00	6,416,100.00	3,977,199.40	2,438,900.60	61.99%
Acquisition of Assets	18	4,152,290.00	0.00	(535,645.00)	3,616,645.00	1,829,559.00	1,787,086.00	50.59%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		423,025,000.00	0.00	392,250,117.00	815,275,117.00	744,655,805.80	(321,630,805.80)	176.03%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1095-State Department for Public Works

Current Period: JUL-17 To JUN-18

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity: 1095- State Department for Public Works

Current Period: JUL-17 To JUN-18

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	472,231,100.00	(472,231,100.00)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	0.00	0.00	0.00	0.00	472,231,100.00	(472,231,100.00)	0.00%
Total							
PAYMENTS							
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
13	4,000,000.00	0.00	(2,714,750.00)	1,285,250.00	417,200.00	868,050.00	32.46%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	1,084,045,000.00	0.00	(370,839,997.00)	713,205,003.00	471,455,316.60	241,749,686.40	66.10%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	1,088,045,000.00	0.00	(373,554,747.00)	714,490,253.00	471,872,516.60	616,172,483.40	43.37%



Statement of Budget Execution - Development Expenditure

Entity: 1095-State Department for Public Works

Current Period: JUL-17 To JUN-18

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS
Entity: 1095-State Department for Public Works
Current Period: JUL-17 To JUN-18
Compare With: JUL-16 To JUN-17

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	1,051,061,099.15	0.00
Transfers of retentions during the year	1,605,434.50	1,205,200,741.00
Payments made out of deposit account during the year	171,940,008.95	154,139,641.85
Closing Balance	880,726,524.70	1,051,061,099.15

Principal Secretary Controller Principal Accounts

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

Prepared By: _____ Date: _____
Reviewed By: _____ Date: _____
Approved By: _____ Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1095-State Department for Public Works

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
0103000000			981,588,439.00	761,418,461.00	220,169,978.00
	2110000	Wages and Salary Contributions	319,366,937.00	319,365,726.90	1,210.10
	2210000	Goods and Services	25,495,048.00	17,672,351.00	7,822,697.00
	2220000	Routine Maintenance	5,097,951.00	846,500.00	4,251,451.00
	3110000	Acquisition of Fixed Capital Assets	631,628,503.00	423,533,883.10	208,094,619.90
0104000000			165,021,645.00	129,780,076.90	35,241,568.10
	2110000	Wages and Salary Contributions	79,845,186.00	79,844,984.40	201.60
	2210000	Goods and Services	2,723,959.00	1,948,659.00	775,300.00
	2220000	Routine Maintenance	320,000.00	65,000.00	255,000.00
	3110000	Acquisition of Fixed Capital Assets	82,132,500.00	47,921,433.50	34,211,066.50
0106000000		General Administration Planning and Support Services	383,155,286.00	325,329,784.50	57,825,501.50
	2110000	Wages and Salary Contributions	101,957,877.00	101,889,908.85	67,968.15
	2210000	Goods and Services	248,775,737.00	199,339,088.25	49,436,648.75
	2220000	Routine Maintenance	7,944,927.00	3,294,029.00	4,650,898.00
	2630000	Grants & Transfer To Other Govt. Units	15,000,000.00	15,000,000.00	0.00
	2710000	Social Security Benefits	6,416,100.00	3,977,199.40	2,438,900.60
	3110000	Acquisition of Fixed Capital Assets	3,060,645.00	1,829,559.00	1,231,086.00
		Grand Total	1,529,765,370.00	1,216,528,322.40	313,237,047.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes

Entity: 1095-State Department for Public Works

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1095000100			21,056,991.00	15,053,913.80	6,003,077.20
	0104000000		0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	21,056,991.00	15,053,913.80	6,003,077.20
1095000200			6,157,000.00	5,606,235.00	550,765.00
	0106000000	General Administration Planning and Support Services	6,157,000.00	5,606,235.00	550,765.00
1095000300			2,745,000.00	2,563,600.00	181,400.00
	0106000000	General Administration Planning and Support Services	2,745,000.00	2,563,600.00	181,400.00
1095000400			141,569,600.00	133,866,320.90	7,703,279.10
	0103000000		141,569,600.00	133,866,320.90	7,703,279.10
1095000500			93,879,799.00	91,595,846.10	2,283,952.90
	0103000000		93,879,799.00	91,595,846.10	2,283,952.90
1095000600			82,889,145.00	81,858,643.40	1,030,501.60
	0104000000		82,889,145.00	81,858,643.40	1,030,501.60
	0103000000		0.00	0.00	0.00
1095000700			10,347,512.00	10,135,873.10	211,638.90
	0103000000		10,347,512.00	10,135,873.10	211,638.90
1095000800			103,433,775.00	101,869,337.80	1,564,437.20
	0103000000		103,433,775.00	101,869,337.80	1,564,437.20
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1095000900			0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
1095001000			353,196,295.00	302,106,035.70	51,090,259.30
	0106000000	General Administration Planning and Support Services	353,196,295.00	302,106,035.70	51,090,259.30
	0103000000		0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
1095100100			455,694,296.00	344,979,808.50	110,714,487.50
	0103000000		455,694,296.00	344,979,808.50	110,714,487.50
1095100200			0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
1095100300			62,250,000.00	31,650,615.50	30,599,384.50
	0104000000		62,250,000.00	31,650,615.50	30,599,384.50
1095100400			18,782,500.00	15,445,818.00	3,336,682.00
	0104000000		18,782,500.00	15,445,818.00	3,336,682.00
1095100500			24,587,500.00	4,498,256.00	20,089,244.00
	0103000000		24,587,500.00	4,498,256.00	20,089,244.00
1095100600			147,350,957.00	70,560,433.60	76,790,523.40
	0103000000		147,350,957.00	70,560,433.60	76,790,523.40
1095100700			4,725,000.00	3,912,585.00	812,415.00
	0103000000		4,725,000.00	3,912,585.00	812,415.00
1095100800			1,100,000.00	825,000.00	275,000.00
	0104000000		1,100,000.00	825,000.00	275,000.00
Grand Total			1,529,765,370.00	1,216,528,322.40	313,237,047.60

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

Prepared By: _____

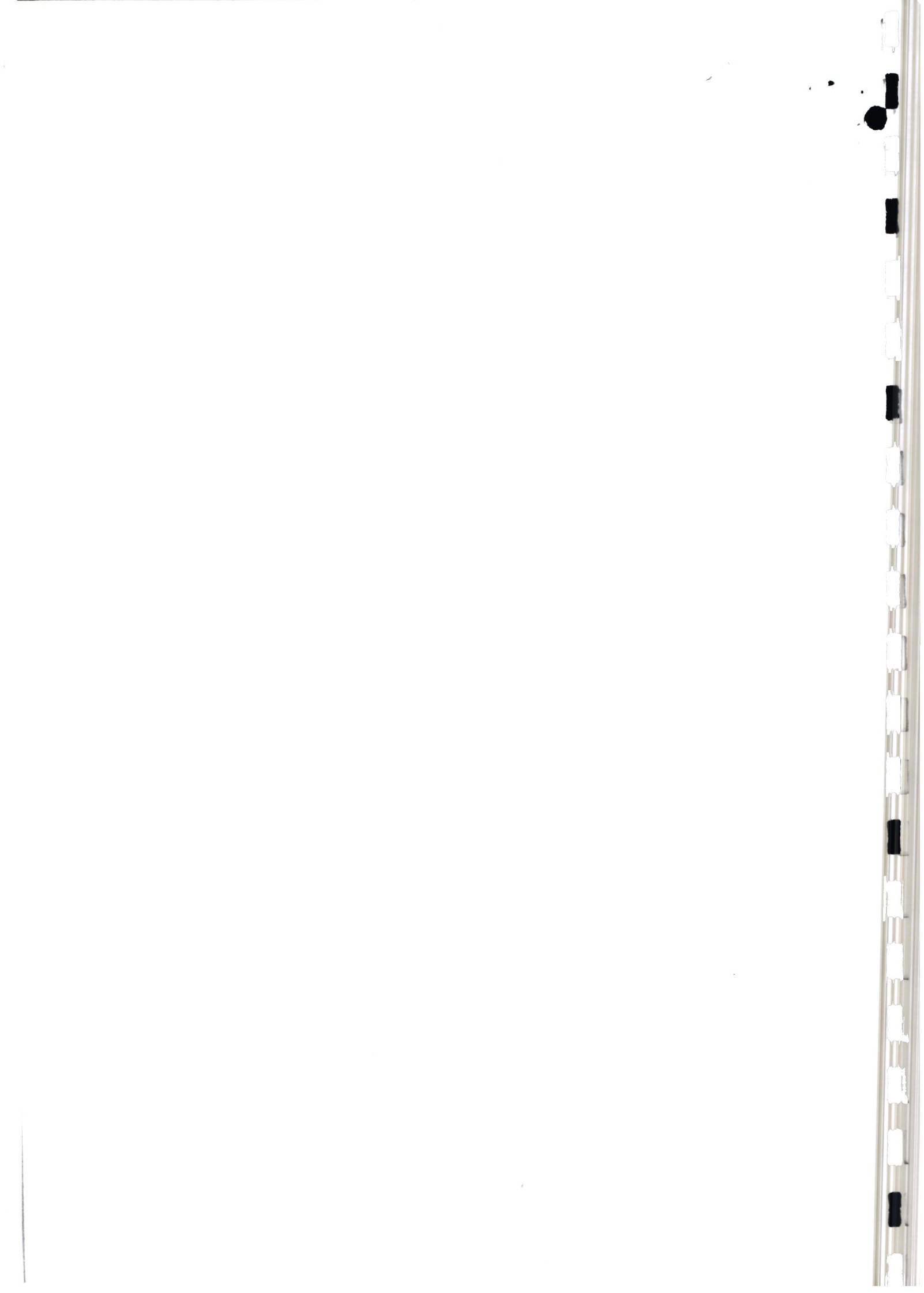
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes

Entity: 1095-State Department for Public Works

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0103000000			981,588,439.00	761,418,461.00	220,169,978.00
	0103010000	Stalled and new Government buildings	981,588,439.00	761,418,461.00	220,169,978.00
	0103020000	Building Standards and Research	0.00	0.00	0.00
0104000000			165,021,645.00	129,780,076.90	35,241,568.10
	0104010000	Coastline Infrastructure Development	146,239,145.00	114,334,258.90	31,904,886.10
	0104020000		18,782,500.00	15,445,818.00	3,336,682.00
0106000000		General Administration Planning and Support Services	383,155,286.00	325,329,784.50	57,825,501.50
	0106010000	Administration, Planning & Support Services	362,098,295.00	310,275,870.70	51,822,424.30
	0106020000	Procurement, Warehousing and Supply	21,056,991.00	15,053,913.80	6,003,077.20
		Grand Total	1,529,765,370.00	1,216,528,322.40	313,237,047.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

2



OUTSTANDING IMPREST REGISTER

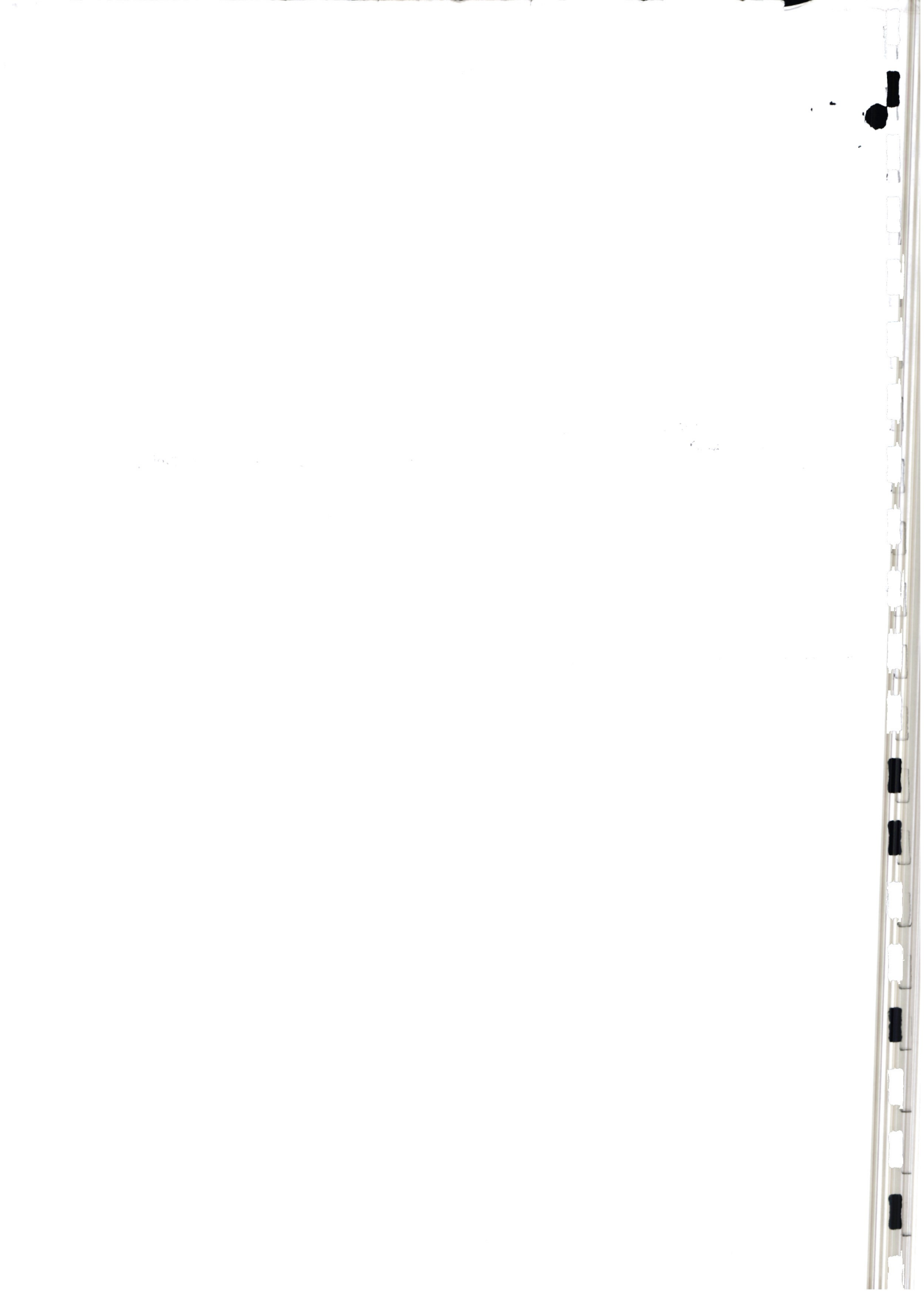
10-SEP-18 08:38 AM

FROM DATE: 01-JUL-2017

TO DATE: 30-JUN-2018

For: State Department for Public Works

NO	Particulars	Desgination	Amount
1986087836	PATRICK MWANZIA JONES	N.A.	32,000.00
1988131152	MARGARET NYABWARI ONCHARI	N.A.	47,400.00
2006040472	JOHN KIOKO NGAYAI	N.A.	49,180.00
2008095237	JOSEPH NDIRITU WAMAE	N.A.	12,100.00
Total			140,680.00





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

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

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

MINISTRY OF WORKS SPORTS-CLUB
 NAIROBI

20th July, 2018

Re: Inter-entity confirmation.


The State Department of Public Work wishes to confirm the amounts disbursed to you as at 30 June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Ministry of Works Sport club as at 30 June 2018

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Public Works as at 30 June 2018			Total (KShs) (D)=(A+B+C)	Amount Received by Ministry of works sport club at 30 June 2018 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)			
72518FVD	08.09.2017	3,750,000	-	-	3,750,000	3,750,000.00	NIL
81307MC61	10.05.2018	11,250,000	-	-	11,250,000	11,250,000.00	NIL
Total		15,000,000			15,000,000		

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

Head of Accounts Department

Name Paul I. Nguthini Signature 
 Date 24/7/18 24/7/18

Yours's sincerely



Michael O. Ngolo
Ag. HEAD OF ACCOUNTING UNIT
For: PRINCIPAL SECRETARY

CC: Director General Accounting Services and Quality Assurance, National Treasury



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

5th July, 2018

CERTIFICATE OF BALANCES

Customer : 131163

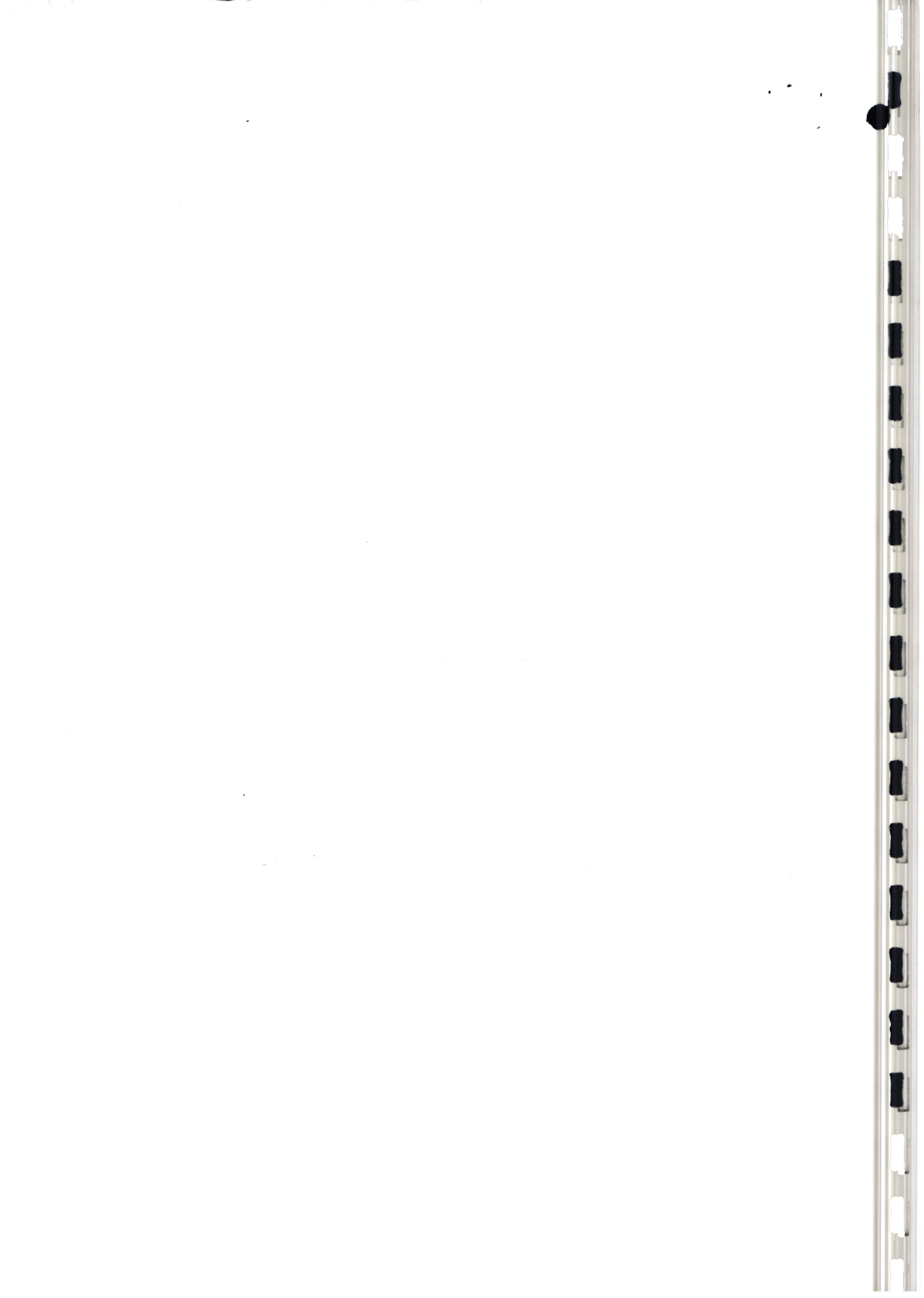
STATE DEPT. FOR PUBLIC WORKS

Balance Date: 29-Jun-18

Account No	Account Name	Currency	Balance
1000302917	REC-STATE DEPT. FOR PUBLIC WORKS	KES	12,727,702.30
1000302941	DEV-STATE DEPT. FOR PUBLIC WORKS	KES	4,663,238.40
1000302957	DEP-STATE DEPT. FOR PUBLIC WORKS	KES	640,567,285.10
1000302968	CBK165-STATE DEPT.- PUBLIC WORKS	KES	0.00
1000314327	STORES AND SERVICES FUND	KES	7,756,033.60

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES



Date 3/07 2018

Report of the Board al Survey on the Cash and Bank Balances of STATE DEPARTMENT OF PUBLIC WORKS RECURRENT as at the close of business on... 30TH JUNE 2018...

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

DICKSON S. SIKUKU CHAIRMAN
ENG. PENINA MWANGI MEMBER
JASON K. GITONGA MEMBER

assembled at the office of CASH OFFICE at 9.00 AM (time) on the 3/07/2018

and the following cash was produced: —

Table with 2 columns: Description (Notes, Silver, Copper, Cheques) and Amount (Sh. 40,300, 14.25, NIL, NIL) totaling 40,314.25.

It was observed that cheques amounting to Sh. NIL had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any der. metized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2018

Table with 2 columns: Description (Cash on hand, Bank Balance) and Amount (Sh. 40,314.25, 1,821,467.30) totaling 1,861,781.55.

The Bank Certificate of Balance showed a sum of Sh. TWELVE MILLION, SEVEN HUNDRED AND TWENTY SEVEN THOUSAND, SEVEN HUNDRED AND Cts. THIRTY TWO (Sh. 12,727,702.30) standing to the credit of the account on 30TH JUNE, 2018

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

Signature of Chairman

Chairman.

Date 3/07/2018

Signature of Members of the board

Members of the board.

Date 3/07 / 2018

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT
OF PUBLIC WORKS - DEVELOPMENT

business on... 30TH JUNE, 2018..

as at the close of

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

DICKSON S. SIKUKU - CHAIRMAN
ENG. PENINA MWANGI - MEMBER
JASON K. GITONGA - MEMBER

assembled at the office of CASH OFFICE

at 9.00 AM (time) on the 3/07/ 2018

and the following cash was produced: —

Notes	Sh. NIL
Silver	Sh. NIL
Copper	Sh. NIL
Cheques (as per details on reverse)	Sh. NIL
	<u>NIL</u>

It was observed that cheques amounting to Sh. NIL had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any der. metized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2018

Cash on hand	Sh. NIL
Bank Balance	Sh. <u>368,985.75</u>
	<u>368,985.75</u>

The Bank Certificate of Balance showed a sum of Sh. FOUR MILLION, SIX HUNDRED AND SIXTY THREE THOUSAND, TWO HUNDRED AND THIRTY EIGHT Cts. FORTY (Ksh.4,663,238 Cts.40)

standing to the credit of the account on 30TH JUNE, 2018

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


Chairman.

Date 3/7/2018


Members of the board.

Date 3/07 / 2018

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT
OF PUBLIC WORKS - DEPOSITS

as at the close of
business on... 30TH JUNE, 2018...

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

DICKSON S. SIKUKU - CHAIRMAN
ENG. PENINA MWANGI - MEMBER
JASON K. GITONGA - MEMBER

assembled at the office of CASH OFFICE
at 9.00 AM (time) on the 3/7/ 2018

and the following cash was produced: —

Notes	Sh. <u>NIL</u>
Silver	Sh. <u>NIL</u>
Copper	Sh. <u>NIL</u>
Cheques (as per details on reverse)	Sh. <u>NIL</u>
	<u>NIL</u>

It was observed that cheques amounting to Sh NIL .cts. had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any der. metized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2018

Cash on hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>629,570,229.70</u>
	<u>629,570,229.70</u>

The Bank Certificate of Balance showed a sum of Sh SIX HUNDRED AND FOURTY MILLION, FIVE HUNDRED AND SIXTY SEVEN THOUSAND, TWO HUNDRED AND EIGHTY FIVE CENTS TEN. (KSH.640,567,285 CTS. 10) standing to the credit of the account on 30TH JUNE, 2018

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


Chairman.

Date 3/7/2018


Members of the board.

Ministry of Transport, Infrastructure, Housing & Urban Development

State Department for Public Works

Retention Money & other Deposits on Various Contracts As At 30th June 2018

S/No.	Date	MR No.	Payee	Amount
1	12-Jun-12	A9926552	Associated Constructions Co(K) Ltd	1,844,826.00
2	17-Dec-12	C1268158	Associated Constructions Co(K) Ltd	1,772,421.00
3	27-Nov-12	C0649180	Associated Constructions Co(K) Ltd	2,093,537.00
4	29//6/12	A9926574	Associated Constructions Co(K) Ltd	130,066.50
5	29-Jun-12	A9926577	Associated Constructions Co(K) Ltd	928,354.60
6	29-Jun-12	A9926575	Associated Constructions Co(K) Ltd	829,613.90
7	28-Mar-12	A9204620	Associated Constructions Co(K) Ltd	1,520,088.00
8	27-Feb-12	A8801846	Associated Constructions Co(K) Ltd	1,957,700.80
9	27-Feb-12	C1640514	Associated Constructions Co(K) Ltd	2,838,372.00
10	29-Nov-11	A8276817	Associated Constructions Co(K) Ltd	1,481,933.50
11	24-Apr-17	C9985521	Associated Constructions Co(K) Ltd	2,394,324.70
12	10-Mar-17	C9985508	Associated Constructions Co(K) Ltd	1,491,342.20
13	17-Jan-17	C9902079	Associated Constructions Co(K) Ltd	1,338,039.50
14	4-Dec-15	C6654001	Associated Constructions Co(K) Ltd	655,832.35
15	21-Jun-16	C6554019	Associated Constructions Co(K) Ltd	1,608,857.30
16	25-Sep-14	C2839950	Associated Constructions Co(K) Ltd	1,660,746.00
17	19-Jan-18	B2571531	Associated Constructions Co(K) Ltd	288,670.40
18	19-Jan-18	B2571532	Associated Constructions Co(K) Ltd	420,372.85
19	18-May-18	B2571608	Associated Constructions Co(K) Ltd	2,456,018.30
20	29-Sep-00	B0068786	Aqua Plumbing (Balance on PV No.02218)	252,755.00
21	28-Nov-12	C0649189	Aqua Plumbing	1,530.00
22	30-Jun-11	B1952433	Aqua Bill Contractor	134,900.00
23	17-Nov-17	B2571520	Acheli Material Building	314,530.45
24	23-Aug-12	A9927163	Acheli Material Building	2,015,610.00
25	29-Nov-11	A8276828	Acheli Material Building	1,233,941.50
26	17-Jan-14	C4642018	Acheli Material Building	489,150.00
26	29-Aug-11	A8123556	Acheli Material Building	51,618.85
27	30-Jun-17	B2571511	Ants Electrical Contractor & Engineering Ltd	50,969.20
28	30-Jun-17	B2571513	Axis Engineering Services Ltd	6,166.00
29	17-Jan-14	C4642017	Anthopi Mechanical Engineering Services	2,373.40
30	29-Nov-11	A8276830	Anthopi Mechanical Engineering Services	295,509.00
31	17-Dec-12	C1268180	Amiran Communication Ltd	12,060.00
32	24-Feb-11	B0853999	Amiran Communication Ltd	86,202.80
33	30-Jun-16	C6654023	Africom& Data Solutions	150,066.25
34	30-Jun-16	C9902002	Amma Contractor	144,542.95
35	27-Apr-17	C9985522	Amma Contractor	144,542.90
36	29-Jun-18	B2571619	Amma Contractor	449,825.60
37	3-Aug-17	B2571516	Alwex Electrical Service	97,085.00
38	30-Jun-11	B1952430	Burrel International Limited	605,618.00
39	1-Feb-10	A4952504	Burrel International Limited	1,208,897.95
40	30-Jun-16	C9902060	Bomco building Contractors	4,798,065.40
41	16-May-17	C9985530	Bomco building Contractors	440,811.50
42	29-Dec-12	C6242227	Bomco building Contractors Bal on PV No.000339	198,176.60
43	17-Jan-14	C4642025	Bomco building Contractors Bal on PV No.	148,009.50
44	17-Jan-14	C4642041	Bomco building Contractors	2,265,935.00
45	2-Oct-12	A9927035	Bomco building Contractors Bal on PV No.00937	870,204.50
46	27-Oct-00	B0570911	Bomco building Contractors	2,200,148.50
47	30-Jun-11	B1952420	Berlin Equipment Ltd	200,000.00
48	30-Jun-11	B1952421	Berlin Equipment Ltd	889,658.30
49	30-Jun-11	B1952411	Berlin Equipment Ltd	300,000.00
50	29-Dec-14	C6242235	Bellion H/ware Building Contractors	349,694.20
51	20-Jun-14	C2993799	Bellion H/ware Building Contractors	400,000.00
52	21-Jun-16	C6654016	Bowmans Enterprise Ltd	549,875.00
53	30-Jun-11	B1952423	Bowmans Enterprise Ltd	200,000.00

54	19-Jan-18	B2571525	Bowmans Enterprise Ltd	21,500.00
55	19-Jan-18	B2571530	Bowmans Enterprise Ltd	78,000.00
56	26-Jan-18	B2571533	Bowmans Enterprise Ltd	21,500.00
57	29-Jun-18	B2571618	Bowmans Enterprise Ltd	39,000.00
58	29-Jun-18	B2571612	Bowmans Enterprise Ltd	10,750.00
59	29-Jun-18	B2571610	Bowmans Enterprise Ltd	10,750.00
60	29-Jun-18	B2571549	Bowmans Enterprise Ltd	39,000.00
61	29-Jun-18	B2571550	Bowmans Enterprise Ltd	10,750.00
62	29-Jun-18	B2571601	Bowmans Enterprise Ltd	10,750.00
63	10-Mar-17	C9985505	Bewa wholesales	248,300.00
64	9-Dec-16	C9902469	Bewa wholesales	248,300.00
65	29-Dec-14	C6242225	Build more Construction Co.Ltd	186,771.50
66	17-Dec-12	C1268169	Build more Construction Co.Ltd	2,734,035.30
67	30-Jun-17	B2571504	Blue Valley Enterprises	175,000.00
68	27-Apr-17	C9985523	Blue Valley Enterprises	274,993.00
69	30-Jun-16	C9902065	Barco Building Construction	148,009.50
70	30-Jun-11	B1952434	Basco products Limited	2,520,947.00
71	23-Aug-10	A2797780	Birdi Civil Engineers Ltd bal on pv no.004299 of 19-4-2011	634,063.05
72	14-Aug-06	6689371	Birdi Civil Engineers Ltd bal	191,554.40
73	19-Jul-07	8566911	Birdi Civil Engineers Ltd bal	76,498.15
74	2-Oct-12	A9927044	Bi-Mach Engineers LTD	30,715.00
76	29-Dec-14	C6242230	Bema Drillers & construction	75,000.00
77	12-Jun-12	A9204649	Baraka Electrical & Hardware Agencies	10,065.00
78	17-Dec-12	C1268160	Biselex kenya Ltd	192,007.00
79	17-Jan-14	C4642012	China Jiangxi international (K) Ltd	248,999.00
80	17-Jan-14	C4642040	China Jiangxi international (K) Ltd	2,806,803.60
81	17-Jan-14	C4642029	China Jiangxi international (K) Ltd	7,978,979.70
82	17-Jan-14	C4642023	China Jiangxi international (K) Ltd	1,996,115.10
83	10-Mar-15	C6654112	China Jiangxi international (K) Ltd	6,754,605.90
84	29-Dec-14	C6242217	China Jiangxi international (K) Ltd	2,819,957.60
85	25-Sep-14	C6242208	China Jiangxi international (K) Ltd	2,345,337.70
86	29-Dec-14	C6242232	China Jiangxi international (K) Ltd	4,935,603.10
87	9-Dec-16	C9902452	China Jiangxi international (K) Ltd	2,771,300.30
88	9-Dec-16	C9902458	China Jiangxi international (K) Ltd	3,394,968.80
89	9-Dec-16	C9902459	China Jiangxi international (K) Ltd	5,107,445.80
90	9-Dec-16	C9902457	China Jiangxi international (K) Ltd	2,336,932.30
91	9-Dec-16	C9902455	China Jiangxi international (K) Ltd	1,334,633.40
92	5-Jan-17	C9902078	China Jiangxi international (K) Ltd	529,931.00
93	22-Nov-17	C2571522	China Jiangxi international (K) Ltd	1,307,987.40
94	8-Feb-13	C1640515	China Jiangxi international (K) Ltd	1,239,405.00
95	20-Mar-18	B2571546	China Jiangxi international (K) Ltd	1,141,017.40
96	17/01/14	C4642033	Jiangxi International (K)Ltd	4,742,238.45
97	23-Aug-12	A9927158	Concordia Building & Civil Eng. Co.Ltd	1,004,523.00
98	23-Aug-12	A9927159	Concordia Building & Civil Eng. Co.Ltd	2,042,993.00
99	17-Dec-12	C1268181	Car and General (K) Ltd	45,820.00
100	9-Jun-17	C9985539	Cocy Holdings & Investment (K) Ltd	285,000.00
101	8-May-17	C9985527	Cocy Holdings & Investment (K) Ltd	285,000.00
102	9-Feb-09	C2204135	Capital Construction	1,589,960.45
103	10-Oct-11	C0853277	Central Electrical International	1,611,504.10
104	13-Sep-10	B0068773	Central Electrical International Bance on PV No. 857	279,645.00
105	7-Sep-10	B0068762	Castle Engineering Construction Ltd	288,768.60
106	29-May-17	C9985533	Choice Fronties Ltd	230,239.70
107	30-Jun-16	C9902016	Choice Fronties Ltd	476,609.65
108	30-Jun-11	B1952404	Chael General Agencies	169,001.15
109	19-Jan-18	B2571527	Costex Construction	141,125.00
110	22-Jun-18	B2571611	Costex Construction	70,562.50
111	20-Mar-18	B2571547	Costex Construction	70,562.50
112	29-Jun-18	B2571614	Comarco Construction Co. Ltd	82,500.00

113	18-Nov-08	A2204113	Dimken (K) Limited	608,634.05
114	16-Oct-08	A2204025	Dimken (K) Limited	44,603.20
115	3-Dec-07	9377996	Dimken (K) Limited	6,551,256.90
116	30-Jan-08	9385164	Dimken (K) Limited	1,392,864.70
117	16-Jun-11	B1950990	Dimken (K) Limited	62,510,660.45
118	27-Jul-07	8566923	Dimken (K) Limited bal on pv no.000344	100,691.20
119	28-Nov-12	C0649198	Donwoods Company Ltd	1,090,697.70
120	7-Sep-10	B0068770	Donwoods Company Ltd bal on pv no.005806	212,337.30
121	30-Jun-11	B1952428	Donwoods Company Ltd	251,823.30
122	30/6/11	B1952432	Donwoods Co.Ltd	668,384.60
123	29/12/14	C6242238	Diadem Ltd	513,127.70
124	29/12/14	C6242215	Diadem Ltd	699,343.95
125	30/06/16	C9902046	Diadem Ltd	705,343.90
126	30/06/16	C9902021	Diadem Ltd	163,236.25
127	1-Jul-16	C6242248	Dowana Agencies Ltd	265,083.25
128	30/6/16	C9902053	Dantax Enterprise	245,503.80
129	10-Feb-12	A9927024	Electrocom Power International Ltd	339,865.00
130	10-Feb-12	A9927042	Electrocom Power International Ltd	270,808.00
131	21/12/11	A8801804	Electrocom Power International Ltd	497,500.00
132	21/12/11	A8276846	Electrocom Power International Ltd	638,982.50
133	29/9/11	A8123587	Electrocom Power International Ltd	194,300.00
134	16/10/12	C0649157	Eltad Technical Services	62,320.20
135	28/11/12	C0649191	Eltad Technical Services	6,961.00
136	9-Jul-10	B0068753	Eltad Technical Services	62,320.20
137	5-Nov-11	B1950970	Eltad Technical Services bal on pv no.02218	5,244.75
138	12-Apr-15	C6654135	Evatika Construction Ltd	541,643.00
139	30/06/16	C9902039	Evatika Construction Ltd	221,517.10
140	30/06/16	C9902059	Evatika Construction Ltd	340,000.00
141	19/1/18	B2571526	Evatika Construction Ltd	30,000.00
142	20-Mar-18	B2571602	Evatika Construction Ltd	15,000.00
143	29-Jun-18	B2571613	Evatika Construction Ltd	15,000.00
144	23/8/12	A9927174	Electrowatts Ltd	1,110,801.00
145	23/8/12	A9927172	Electrowatts Ltd	412,641.00
146	31/12/10	B0570944	Electrowatts Ltd	287,511.30
147	21/12/11	A8276848	Electrowatts Ltd	970,707.50
148	2-Jan-10	A4952509	Electrowatts Ltd bal on pv no.3485/0896	173,481.80
149	30/6/16	C9902040	Everfortunes Co. Ltd	132,000.00
150	16/10/12	C0649159	Equator Electrical Engineering	78,704.50
151	16/10/12	C0649160	Equator Electrical Engineering	11,209.50
152	12-Sep-16	C9902467	Fabric Construction Ltd	223,372.10
153	29/5/17	C9985535	Fabric Construction Ltd	223,372.10
154	6-Oct-14	C2993791	Fabric Construction Ltd	113,129.95
155	30/6/16	C9902068	Fabric Construction Ltd	500,796.30
156	30/6/16	C9902038	Fabric Construction Ltd	164,758.80
157	30/6/11	B1952410	Foba Building Co	100,000.00
158	29/12/14	C6242220	Gesure Building Contractors	482,108.50
159	21/6/16	C6654015	Gesure Building Contractors	174,241.30
160	30/6/16	C9902064	Gesure Building Contractors	482,108.00
161	23/8/12	C9927164	Glama Electrical & Mechanical Co.Ltd	197,355.00
162	27/11/12	C0649185	Glama Electrical & Mechanical Co.Ltd	162,760.00
163	25/01/12	A8801821	Glama Electrical & Mechanical Co.Ltd	195,908.00
164	31/12/10	B0853266	Glama Electrical & Mechanical Co.Ltd	690,471.50
165	9-Jul-10	B0068758	Glama Electrical & Mechanical Co.Ltd	400,000.00
166	5-Nov-11	B1950968	Glama Electrical & Mechanical Co.Ltd	808,793.50
167	29/9/11	A8123576	Glama Electrical & Mechanical Co.Ltd	148,712.50
168	16/5/17	C9985529	Glama Electrical & Mechanical Co.Ltd	523,000.40
169	17/01/14	C4642022	Glama Electrical & Mechanical Co.Ltd	1,042,500.00
170	17/01/14	C4642020	Glama Electrical & Mechanical Co.Ltd	113,734.60

171	17/01/14	C4642004	Glama Electrical & Mechanical Co.Ltd	134,559.20
172	29/12/14	C6242216	Glama Electrical & Mechanical Co.Ltd	296,420.00
173	30/06/16	C9902045	Glama Electrical & Mechanical Co.Ltd	290,420.00
174	30/06/16	C9902035	Glama Electrical & Mechanical Co.Ltd	419,860.70
175	28/1/13	C1268194	Glama Electrical & Mechanical Co.Ltd	435,469.00
176	30/06/16	C9902042	Gesisi Enterprises and General Supplier	512,463.20
177	30/12/11	A8801815	Gracan Construction Ltd	45,807.20
178	31/10/08	A2204041	Geolea Enterprise	51,841.90
179	1-Jul-15	C6242250	Global Woods Hardware Ltd bal on pv no.00994	84,635.90
180	30/6/16	C9902043	Getare Gets Joiats Supplies	525,902.70
181	21-Mar-18	B2571603	Gibmec Limited	151,752.20
182	29/5/17	C9985536	High point Agencies	2,000,729.40
183	30/6/17	B2571502	High point Agencies	837,468.60
184	17/11/17	B2571521	High point Agencies	1,361,249.90
185	20-Mar-18	B2571545	High point Agencies	1,298,707.95
186	27-Apr-18	B2571607	High point Agencies	268,961.85
187	23/8/12	A9927176	Hyperteck Electrical Services Ltd	14,557.00
188	29/9/11	A8123574	Hyperteck Electrical Services Ltd	3,226.00
189	14/06/11	B1950985	Hyperteck Electrical Services Ltd	92,298.70
190	30/6/16	C9902024	Hyperteck Electrical Services Ltd	460,956.50
191	23/8/12	A9927162	Jiku Builders Ltd	1,611,378.00
192	27/11/12	C0649181	Jiku Builders Ltd	1,892,620.00
193	24/06/11	B1950998	Jiku Builders Ltd	3,140,796.10
194	29/9/11	A8123595	Jiku Builders Ltd	1,833,217.20
195	29/11/11	A8276827	Jiku Builders Ltd	3,364,314.00
196	28/11/12	C0649199	Jumba Engineering Services	107,103.40
197	25/8/10	A2797790	Jumba Engineering Services bal on pv no.005806-28-3-2012	212,067.55
198	12-Apr-15	C6654149	Judson Contractors	1,183,900.00
199	30/6/16	C9902041	Judson Contractors	318,956.00
200	22-Jun-18	B2571609	Judson Contractors	122,812.50
201	29-Jun-18	B2571616	Judson Contractors	33,882.50
202	6-Dec-12	A9204650	Josswa Plumber &General Contractor	57.50
203	23-Mar-18	B2571605	Josswa Plumber &General Contractor	105,054.00
204	1-Jul-15	C6654101	Jominer General Enterprise	324,960.00
205	22/2/12	A9204606	Jyan Construction Services Ltd	400,000.00
206	30/6/16	C9902033	K&M Archplans	1,985,745.75
207	29/12/14	C6242218	Konoin Civil Engineering & Const.Ltd	1,025,322.60
208	3-Oct-15	C6654114	Konoin Civil Engineering & Const.Ltd	744,821.20
209	6-Oct-14	C2993790	Kadon Building &Construction Eng co.LTD	494,982.90
210	30/6/16	C9902026	Karura Engineering	674,932.50
211	29/12/14	C6242228	Karura Engineering	316,326.50
212	8-Mar-17	B2571515	Kiango General Supplies	26,819.20
213	17/01/14	C4642016	Kajuju Contractor	250,000.00
214	10/3/2015	C6654115	Kivcon Eng & Const .Ltd	1,739,898.85
215	29/12/14	C6242242	Kivcon Eng & Const .Ltd	1,000,000.00
216	19/1/18	B2571528	Kivcon Eng & Const .Ltd	102,125.00
217	20-Mar-18	B2571544	Kivcon Eng & Const .Ltd	51,062.50
218	29-Jun-18	B2571615	Kivcon Eng & Const .Ltd	51,062.50
219	7-Nov-06	6695747	Kitek (7) Limited	2,218,830.00
220	12-Jun-08	A0985567	Kitek (7) Limited	532,276.55
221	23-Aug-10	A2797781	Kitek (7) Limited	2,340,599.40
222	25/7/07	8566918	Kitek (7) Limited	472,190.20
223	26/3/09	A2212464	Kitek (7) Limited	32,921.80
224	9/6/2010	A2797757	Kitek (7) Limited	393,297.25
225	11/6/2006	6695722	Kitek (7) Limited	753,415.60
226	9-Jan-07	6696821	Kitek (7) Limited	651,535.80
227	23-Aug-12	A9927168	Landmark Holdings Ltd.	16,184,646.00
228	17-Dec-12	C1268173	Landmark Holdings Ltd.	14,820,096.00

229	26-Aug-11	B1951930	Landmark Holdings Ltd.	5,982,841.80
230	17-Dec-12	C1268178	Landmark Holdings Ltd. bal pv no	5,700,839.10
231	29-Nov-11	A8276821	Landmark Holdings Ltd.	4,606,498.00
232	26-Aug-11	B1951931	Landmark Holdings Ltd.	5,550,226.40
233	21-Dec-11	A8801803	Landmark Holdings Ltd.	14,592,401.00
234	5-Apr-06	4362479	Lekha Trading Co. Ltd.	95,541.00
235	20-May-09	A2212483	Lekha Trading Co. Ltd.	78,642.20
236	17-Jan-14	C4642034	Lekha Trading Co. Ltd.	85,324.55
237	29-Dec-14	C6242222	Lamin Works	269,875.00
238	16-May-17	C9985528	Mulji Derraj J. Brothers Ltd.	325,013.00
239	9-Dec-16	C9902473	Mulji Derraj J. Brothers Ltd.	325,013.00
240	30-Jun-16	C9902049	Mulji Derraj J. Brothers Ltd.	2,951,752.30
241	30-Jun-16	C9902028	Mulji Derraj J. Brothers Ltd.	2,331,242.70
242	24-Jul-13	C2839927	Mulji Derraj J. Brothers Ltd.	3,415,014.30
243	13-Dec-16	C9902475	Mulji Derraj J. Brothers Ltd.	881,729.00
244	17-Dec-12	C1268172	Mulji Derraj J. Brothers Ltd.	3,490,168.00
245	2-Oct-12	A9927036	Mulji Derraj J. Brothers Ltd.	3,088,685.00
246	17-Jan-14	C4642037	Mulji Derraj J. Brothers Ltd.	2,019,328.10
247	17-Jan-14	C4642005	Mulji Derraj J. Brothers Ltd.	2,817,193.10
248	25-Sep-14	C6242207	Mulji Derraj J. Brothers Ltd.	1,232,751.00
249	25-Sep-14	C6242205	Mulji Derraj J. Brothers Ltd.	1,928,121.00
250	30-Jun-16	C9902037	Mulji Derraj J. Brothers Ltd.	2,274,745.70
251	28-Mar-13	C1640528	Mulji Derraj J. Brothers Ltd.	2,440,793.00
252	28-Mar-13	C1640525	Mulji Derraj J. Brothers Ltd.	6,146,932.00
253	10-Mar-17	C9985506	Matanya Undugu Builders Const.	118,315.30
254	9-Dec-16	C9902462	Matanya Undugu Builders Const.	118,315.40
255	10-Jun-14	C2993795	Matanya Undugu Builders Const.	631,551.30
256	10-Jun-14	C2993793	Matanya Undugu Builders Const.	110,800.00
257	29-Dec-14	C6242231	Matanya Undugu Builders Const.	259,714.60
258	30-Jun-16	C9902020	Matanya Undugu Builders Const.	212,377.70
259	30-Jun-16	C9902067	Matanya Undugu Builders Const.	174,727.50
260	23-Aug-10	A2797777	Microwet Power Systems Ltd bal on pv no 005805 28-3-2012	1,157,260.50
261	30-Jun-16	C6654024	Microwet Power Systems Ltd	368,138.50
262	30-Jun-16	C9902003	Microwet Power Systems Ltd	366,800.15
263	20-May-09	A2212484	Meska General Contractors	701,845.90
264	30-Jun-16	C9902011	Mjengo & Allied	266,851.05
265	30-Jun-16	C6654027	Mjengo & Allied	182,937.20
266	30-Jun-16	C6654029	Midways Integrated Service	270,000.00
267	30-Jun-17	B2571501	Midways Integrated Service	505,138.20
268	24-Jun-11	B1950995	Muga Electrical Contractors	164,982.40
269	23-Aug-12	A9927157	Muga Electrical Contractors	306,386.00
270	9-Aug-16	C6654041	Modern Precast K. Ltd.	1,952,570.50
271	30-Jun-16	C9902029	Modern Precast K. Ltd.	1,557,245.60
272	12-Jun-09	A3387602	Micro-City Computers Ltd. Bal on pv	541,831.55
273	31-Dec-10	B0853253	Mantrac limited bal on pv no.000191 11-9-2012	1,122,663.75
274	28-Nov-12	C0649188	Milicons Ltd.	379,608.00
275	30-Jun-11	B1952418	Mijuto Investment & Renovations	100,000.00
276	9-Dec-16	C9902463	Masscon Enterprise	182,803.40
277	6-Jun-17	C9985537	Masscon Enterprise	182,803.40
278	30-Jun-16	C9902062	Mutahi Engineering Services	22,687.00
279	28-Jun-13	C2839912	Musau Building Construction	472,497.00
280	20-May-09	A2212489	Makam Technical Service MR Not attached	100,000.00
281	20-May-09	A2212486	Makam Technical Service MR Not attached	175,801.00
282	30-Jun-18	B2571620	Mavvid Systems Supplies	132,169.80
283	30-Jun-18	B2571621	Mavvid Systems Supplies	31,084.00
284	17-Dec-12	C1268159	N.K.Brothers	3,394,798.00
285	2-Oct-12	A9927041	N.K.Brothers	1,473,333.00
286	23-Aug-10	A2797778	N.K.Brothers	1,822,353.25

287	25-Nov-09	A4125634	N.K.Brothers	1,285,210.70
288	2-Oct-12	A9927023	N.K.Brothers	2,309,952.00
289	2-Oct-12	A9927038	N.K.Brothers	2,237,421.00
290	27-Oct-10	B0570915	N.K.Brothers	2,184,301.15
291	31-Dec-10	B0853254	N.K.Brothers	2,185,601.90
292	29-Aug-11	B1952444	N.K.Brothers	1,300,954.55
293	10-Dec-09	A4125647	N.K.Brothers	1,921,527.75
294	21-Dec-11	A8801805	N.K.Brothers	1,863,545.50
295	21-Dec-11	A8276845	N.K.Brothers	3,703,882.50
296	29-Sep-11	A8123586	N.K.Brothers	2,081,558.10
297	30-Jun-17	C9985545	N.K.Brothers	1,085,127.00
298	6-Feb-18	B2571536	N.K.Brothers	1,877,353.10
299	23-Aug-12	A9927188	Nginu Power Eng	398,700.00
300	29-Dec-14	C6242243	Nginu Power Eng	100,000.00
301	30-Jun-17	B2571512	Nginu Power Eng	96,809.20
302	17-Jan-17	C9902081	Nginu Power Eng	400,347.20
303	30-Jun-17	B2571507	Nginu Power Eng	39,594.70
304	12-Jun-09	A3387608	Njare Agencies	168,506.20
305	9-Feb-09	A2204134	Njare Agencies	176,001.00
306	30-Jun-16	C9902048	Nile Electrical Services	89,753.25
307	29-May-17	C9985534	North Gate Investments Ltd.	187,927.80
308	10-Mar-15	C6654116	Norlands Engineering Ltd	24,080.00
309	4-Dec-15	C6654145	Nisom AgenciesLtd.	797,025.60
310	30-Jun-16	C6654036	Njiwa Technologies	349,777.10
311	25-Aug-10	A2797791	Ongata Works Ltd bal on pv no004138 8-11-11	299,297.40
312	31-Dec-10	B0853251	Ongata Works Ltd bal on pv no001233	402,663.40
313	26-Aug-11	B1951937	Ongata Works Ltd	1,102,489.10
314	30-Jun-11	B1952429	Ongata Works Ltd	1,229,889.30
315	26-Aug-11	B1951936	Ongata Works Ltd	3,139,103.90
316	29-Sep-11	A8123578	Ongata Works Ltd	2,206,761.85
317	16-Jan-14	C4642003	Ongata Works Ltd	174,840.00
318	29-Mar-12	A9204623	Ongata Works	1,261,520.00
319	17-Jan-17	C9902080	Pong Agencies	311,391.10
320	30-Jun-17	B2571509	Plumbing Systems Ltd.	187,513.40
321	30-Jun-17	B2571510	Pong Agencies	50,549.80
322	30-Jun-17	B2571506	Pong Agencies	30,796.90
323	14-Dec-15	C6654010	Pong Agencies	55,584.00
324	27-Apr-17	C9985524	Peali Building Contractors Ltd.	57,284.20
325	30-Jun-16	C6654032	Peali Building Contractors Ltd.	242,400.55
326	4-Dec-15	C6654150	Philafe Engineering Ltd	352,078.80
327	28-Nov-12	C0649195	Pro Av East Africa Ltd.	323,277.00
328	23-Aug-12	A9927185	Powerware Systems Ltd.	354,227.00
329	29-Dec-14	C6242224	Pacificon Investments	246,319.00
330	30-Jun-11	B1952406	Queen Zekira Agency	190,002.70
331	16-Oct-08	A2204010	Rehebeam Agencies	90,968.50
332	16-Oct-08	A2204009	Rehebeam Agencies	30,042.65
333	9-Dec-09	A4125646	Rehebeam Agencies	229,546.50
334	31-Oct-11	A8276810	Rehebeam Agencies	46,386.55
335	23-Aug-10	A2797779	Rehebeam Agencies	190,783.50
336	9-Dec-16	C9902468	Rotalink Engineering Co. Ltd.	226,388.90
337	25-Sep-14	C2839945	Rotalink Engineering Co. Ltd.	399,042.20
338	10-Jun-14	C2993800	Rotalink Engineering Co. Ltd.	400,000.00
339	10-Mar-10	A4952540	Realtech Plumbers bal on pv no.005805 28-3-2012	279,246.10
340	24-Apr-17	C9985520	Realtech Plumbers	14,536.00
341	10-Dec-09	A4125648	Realtech Plumbers bal on pv no.005805 28-3-2012	229,647.45
342	30-Jun-16	C9902055	Rapid Professional Services	75,984.95
343	30-Jun-16	C9902054	Rapid Professional Services	424,057.50
344	17-Nov-08	A2204104	Rimco Communication Ltd.	2,000.00

345	6-Dec-17	B2571523	Rischach Construction Company	272,383.00
346	10-Nov-10	B0570922	Snowpeak Refrigerator Gen.	308,414.70
347	12-Jun-09	A3387605	Snowpeak Refrigerator Gen. bal on pv no.000191	383,900.00
348	29-Aug-11	B1952450	Snowpeak Refrigerator Gen.	61,927.85
349	29-Aug-11	A8123552	Snowpeak Refrigerator Gen.	395,803.90
350	29-Aug-11	A8123570	Snowpeak Refrigerator Gen. bal on pv no.004462 23/11/11	403,448.40
351	29-Nov-11	A8276824	Snowpeak Refrigerator Gen.	140,934.00
352	16-May-17	C9985531	Snowpeak Refrigerator Gen.	155,104.90
353	30-Jun-16	C9902018	Steadycon Ltd.	1,353,901.35
354	4-Dec-15	C6654148	Steadycon Ltd.	48,319.00
355	4-Dec-15	C6654147	Steadycon Ltd.	347,190.60
356	30-Jun-16	C9902056	Steadycon Ltd.	710,838.20
357	30-Jun-16	C6654031	Steadycon Ltd.	1,622,832.75
358	17-Jan-14	C4642032	Stepal Builders Co. Ltd.	388,692.40
359	22-Feb-12	A9204601	Stepal Builders Co. Ltd.	182,637.00
360	10-Mar-15	C6654105	Stepal Builders Co. Ltd.	227,548.50
361	4-Dec-15	C6654144	Stepal Builders Co. Ltd.	991,285.20
362	10-Mar-15	C6654108	Stepal Builders Co. Ltd.	88,794.00
363	10-Mar-15	C6654107	Stepal Builders Co. Ltd.	32,508.50
364	10-Mar-15	C6654106	Stepal Builders Co. Ltd.	70,849.50
365	23-Aug-12	A9927169	Spion Construction Co. Ltd.	2,112,075.00
366	23-Aug-12	A9927166	Spion Construction Co. Ltd.	476,643.00
367	17-Dec-12	C1268174	Spion Construction Co. Ltd.	643,220.00
368	25-Jan-12	A8801820	Spion Construction Co. Ltd.	3,005,676.00
369	26-Aug-11	B1951946	Spion Construction Co. Ltd.	3,003,229.55
370	11-May-11	B1950958	Spion Construction Co. Ltd.	2,236,091.10
371	9-Aug-16	C6654042	Spion Construction Co. Ltd.	2,433,677.20
372	31-Dec-10	B0853262	Steelstone Ltd.	343,207.00
373	2-Oct-12	A9927029	Steelstone Ltd.	42,616.00
374	29-Aug-11	A8123554	Steelstone Ltd.	245,567.60
375	7-Sep-10	B0068769	Steelstone Ltd.	172,661.80
376	17-Dec-12	C1268165	Soulco Kenya Ltd.	12,338.00
377	22-Feb-12	A9204604	Soulco Kenya Ltd.	396,074.00
378	29-Jun-12	A9926586	Soulco Kenya Ltd.	105,401.20
379	2-Oct-12	A9927043	Solakold Services Ltd.	123,029.00
380	18-Nov-08	A2204111	Solakold Services Ltd.	63,048.00
381	7-Sep-10	B0068754	Solakold Services Ltd.	4,794.00
382	30-Jun-16	C990204	Saamima Investments Ltd.	725,105.75
383	29-May-13	C1640548	Samima Investments Ltd. Bal on pv no.01200	753,429.00
384	2-Oct-12	A9927026	Stainless Steel Products Ltd.	532,440.00
385	21-Dec-11	A8276839	Stainless Steel Products Ltd. Bal on pv no.00906	67,396.45
386	15-Sep-10	B0068774	Sivad Construction Ltd. Bal on pv no.01302	1,356,369.60
387	26-Sep-12	A9927198	Straccon Engineering Ltd. Bal on pv no.01293	28,966.00
388	30-Jun-16	C9902017	Shaker Distributors	202,135.80
389	11-Apr-17	C9985512	Shaker Distributors	70,549.40
390	1-Apr-17	C9985513	Shaker Distributors	70,549.40
391	28-Jun-13	C2839906	Simalice Construction Co.	118,047.00
392	17-Jan-14	C4642024	Stramax General Contractors	37,423.20
393	29-Dec-14	C6242221	Siluma Enterprise	356,248.30
394	10-Jun-14	C2993792	Samco Contractors	232,642.20
395	30-Jun-16	C9902052	Seacom Construction	580,001.50
396	16-Oct-08	A2204027	Security Products	41,739.00
397	30-Jun-16	C9902034	Span Engineers	1,233,944.65
398	30-Jun-11	B1952409	Sunbet Contractors	220,259.10
399	29-Dec-14	C6242229	Sosmo General Contractors Ltd.	273,817.55
400	17-Jan-17	C9902083	Terra Craft	2,459,361.70
401	22-Apr-10	A4952547	Terra Craft	3,234,688.80
402	31-Dec-10	B0853261	Terra Craft	3,678,664.55

403	23-Aug-12	A9927161	Terra Craft	941,087.00
404	25-Dec-10	A4952536	Terra Craft Bal on PV No.06988	226,695.25
405	30-Mar-12	A9204626	Terra Craft	1,475,223.60
406	6-Sep-10	A2797797	Terra Craft	2,150,973.40
407	22-Apr-10	A4952547	Terra Craft Bal on PV No.	306,041.90
408	30-Jun-17	C9985548	Terra Craft	1,165,872.30
409	22-May-17	C9985532	Terra Craft	2,902,476.20
410	16-Oct-17	B2571518	Terra Craft	2,177,844.05
411	17-Jan-14	C4642026	Terra Craft	1,511,806.50
412	28-Mar-18	B2571604	Terra Craft	800,427.40
413	29-Jun-18	B2571617	Terra Craft	40,937.50
414	26-Aug-11	B1952442	Trident Plumbers Ltd.	165,926.10
415	28-Nov-12	C1268155	Trident Plumbers Ltd.	1,007,150.00
416	29-Sep-11	A8123588	Trident Plumbers Ltd.	82,434.00
417	21-Dec-11	A8276847	Trident Plumbers Ltd.	1,016,285.50
418	29-Aug-11	B1952445	Trident Plumbers Ltd.	67,582.05
419	30-Jun-17	C9985546	Trident Plumbers Ltd.	299,873.10
420	25-Jan-12	A8801827	Trident Plumbers Ltd.	165,262.50
421	17-Jan-14	C4642021	Trident Plumbers Ltd.	130,764.00
422	28-Jun-13	C2839904	Trident Plumbers Ltd.	417,701.00
423	29-Dec-14	C6242239	Trident Plumbers Ltd.	91,392.30
424	29-Dec-14	C6242240	Trident Plumbers Ltd.	798,598.80
425	13-Dec-17	B2571524	Trident Plumbers Ltd.	265,309.20
426	2-Oct-12	A9927025	Trident Plumbers Ltd.	138,907.00
427	31-Dec-10	B0853265	Thunder Plumbing &Construction	264,134.90
428	7-Sep-10	B0068768	Thunder Plumbing &Construction	301,109.95
429	17-Jan-14	C4642019	Thunder Plumbing &Construction	125,970.15
430	11-May-11	B1950967	Thunder Plumbing &Construction	707,872.45
431	4-Dec-15	C6654143	Thunder Plumbing &Construction	122,331.90
432	30-Jun-05	C9902014	Thunder Plumbing &Construction	122,331.90
433	27-Jul-05	3184287	Thenge-ini General Contractors	30,873.10
434	27-Jul-05	3185675	Thenge-ini General Contractors	55,486.35
435	14-Jun-05	3184802	Thenge-ini General Contractors	41,832.05
436	17-Dec-12	C1268170	Thingu General Contractors Ltd.	185,159.00
437	28-Jun-13	C2839905	Thingu General Contractors Bal on PV No. 0903	10,462.75
438	28-Nov-17	C0649190	Temple Air	8,910.00
439	17-Jan-14	C4642013	Telecommunication Today	274,480.00
440	17-Dec-12	C1268179	Ultimate Engineering Ltd.	167,040.00
441	23-Aug-12	A9927175	Ultimate Engineering Ltd.	1,229,922.00
442	19-Sep-09	A4125603	Ultimate Engineering Ltd.	71,753.40
443	12-Jun-09	A3387612	Ultimate Engineering Ltd.	318,456.80
444	9-Dec-09	A4125641	Ultimate Engineering Ltd. Bal on pv no.00912	29,314.40
445	29-Nov-11	A8276829	Ultimate Engineering Ltd. bal on pv no.005137	1,751,294.80
446	7-Sep-10	B0068751	Ultimate Engineering Ltd.	166,133.30
447	30-Jun-11	B1952431	Ultimate Engineering Ltd.	49,990.60
448	25-Sep-14	C6242203	Ultimate Engineering Ltd.	175,000.00
449	29-Dec-14	C6242233	Ultimate Engineering Ltd.	1,452,152.10
450	14-Dec-15	C6654007	Ultimate Engineering Ltd.	64,182.60
451	14-Dec-15	C6654011	Ultimate Engineering Ltd.	524,923.20
452	30-Jun-17	B2571514	Unispan Ltd.	1,078,020.80
453	24-Apr-17	C9985519	Unispan Ltd.	517,846.80
454	28-Jun-13	C2839911	Unispan Ltd.	1,110,000.00
455	23-Dec-16	C9902077	Unispan Ltd.	337,153.10
456	30-Jun-16	C9902063	Unispan Ltd.	2,506,028.50
457	23-Aug-12	A9927178	Vaghjiyani Enterprise Ltd.	5,687,797.00
458	23-Aug-12	A9927177	Vaghjiyani Enterprise Ltd.	6,865,634.00
459	2-Oct-12	C0649151	Vaghjiyani Enterprise Ltd.	4,424,328.00
460	27-Nov-12	C0649183	Vaghjiyani Enterprise Ltd.	3,689,256.00

461	30-Dec-11	A8801809	Vaghjiyani Enterprise Ltd.	148,601.60
462	30-Dec-11	A8801813	Vaghjiyani Enterprise Ltd.	4,290,824.70
463	26-Aug-11	B1951950	Vaghjiyani Enterprise Ltd.	1,292,103.00
464	11-May-11	B1950975	Vaghjiyani Enterprise Ltd.	5,369,326.30
465	30-Jun-17	B2571505	Vaghjiyani Enterprise Ltd.	487,002.80
466	21-Dec-11	A8801802	Vaghjiyani Enterprise Ltd.	5,575,830.00
467	14-Dec-15	C6654008	Vaghjiyani Enterprise Ltd.	3,409,542.50
468	17-Jan-17	C9902082	Vaghjiyani Enterprise Ltd.	4,924,139.00
469	14-Dec-15	C6654005	Vaghjiyani Enterprise Ltd.	268,010.45
470	23-Aug-12	A9927187	Vaghjiyani Enterprise Ltd.	4,034,535.00
471	18-Jan-13	C1268186	Vaghjiyani Enterprise Ltd.	4,704,501.70
472	8-May-17	C9985526	Vaghjiyani Enterprise Ltd.	482,062.40
473	8-May-17	C9985525	Vaghjiyani Enterprise Ltd.	2,433,477.00
474	30-Jun-17	B2571503	Vaghjiyani Enterprise Ltd.	601,844.60
475	30-Jun-16	C9902023	Vaghjiyani Enterprise Ltd.	4,097,802.20
476	30-Jun-16	C9902022	Vaghjiyani Enterprise Ltd.	6,027,709.25
477	4-Dec-15	C6654002	Vaghjiyani Enterprise Ltd.	12,261,334.70
478	29-Jun-12	A9926589	Vaghjiyani Enterprise Ltd. Bal on pv no.000340 16-10-2015	1,617,259.30
479	18-Feb-13	C1640517	Vaghjiyani Enterprise Ltd.	4,855,115.00
480	28-Mar-13	C1640526	Vaghjiyani Enterprise Ltd.	1,435,166.30
481	28-Jun-13	C2839910	Vaghjiyani Enterprise Ltd.	2,105,389.00
482	17-Jan-14	C4642007	Vaghjiyani Enterprise Ltd.	924,195.20
483	10-Nov-10	B0570923	Volcanic Plumbing Works	1,191,864.00
484	23-Aug-12	A9927173	Volcanic Plumbing Works	1,301,754.00
485	17-Sep-10	B0068780	Volcanic Plumbing Works	66,840.00
486	7-Sep-10	B0068771	Volcanic Plumbing Works Bal on PV No.005806	429,314.00
487	29-Nov-11	A8276837	Volcanic Plumbing Works	1,574,929.50
488	10-Jan-11	B0853275	Volcanic Plumbing Works	75,713.20
489	10-Jan-11	B0853276	Volcanic Plumbing Works	1,258,082.80
490	17-Jan-14	C4642031	Volcanic Plumbing Works	524,408.75
491	17-Jan-14	C4642035	Volcanic Plumbing Works	524,408.75
492	14-Dec-15	C6654012	Volcanic Plumbing Works	1,737,030.00
493	23-Aug-12	A9927184	V Line Services Ltd	756,551.00
494	28-Nov-12	C1268154	V Line Services Ltd	1,383,077.00
495	30-Dec-11	A8801810	V Line Services Ltd	213,590.70
496	14-Dec-15	C6654006	V Line Services Ltd	696,805.15
497	2-Oct-12	A9927027	Vee Vee Enterprise	129,268.00
498	29-Dec-14	C6242236	Vinbel International Ltd	857,842.60
499	29-Dec-14	C6242234	Vinbel International Ltd	569,994.30
500	14-Dec-15	C6654013	Vinbel International Ltd	346,619.15
501	16-Oct-08	A2204023	Victory Construction	1,477,039.25
502	9-Aug-16	C6654043	Vanshi Enterprises	350,000.00
503	12-Jun-12	A9204648	Value Build Const. Ltd.	53,903.00
504	10-Mar-15	C6654109	Wilkori Build &Civil Eng.	565,348.10
505	30-Jun-16	C9902069	Wilkori Build &Civil Eng.	434,651.90
506	30-Jun-11	B1952402	Wil Developers &Construction Ltd. Bal on pv no.01453	23,253.40
507	28-Mar-13	C1640531	Wil Developers &Construction Ltd.	27,023.00
508	30-Jun-11	B1952408	Washington Building Contractors	170,788.60
509	19-Jan-18	B2571529	Westrock Ltd.	81,875.00
510	20-Mar-18	B2571548	Westrock Ltd.	40,937.50
511	17-Jan-14	C4642038	Yamu Engineering Services Ltd.	175,825.00
512	10-Mar-17	C9985504	Yamu Engineering Services Ltd.	207,057.50
513	9-Dec-16	C9902465	Yamu Engineering Services Ltd.	207,057.40
514	27-Sep-12	A9927022	Yellow House Ltd.	605,543.00
515	26/7/07	8566941	Burrel International Ltd	27,969.95
516	12/9/2007	8952280	Burrel International Ltd	85,628.45
517	28/9/07	8953277	Burrel International Ltd	1,625.75
518	3/3/2008	9385198	Burrel International Ltd	187,222.25

519	3/3/2008	9385195	Burrel International Ltd	43,728.10
520	5/12/2007	9384232	Burrel International Ltd	138,339.60
521	7/3/2008	9385523	Burrel International Ltd	25,139.70
522	2/10/2007	9377059	Burrel International Ltd	459,019.20
523	26/7/07	8951205	Burrel International Ltd	520,114.70
524	7-Mar-07	6696878	Burrel International Ltd	24,081.00
525	9-Mar-07	6696894	Burrel International Ltd	113,032.00
526	6-Nov-06	6695731	Burrel International Ltd	134,686.65
527	8-Jan-18	6695893	Burrel International Ltd	117,171.75
528	27-Oct-06	6689591	Burrel International Ltd	2,526,194.60
529	2-May-08	9385879	Burrel International Ltd	289,831.40
530	16-Nov-08	A2204007	Burrel International Ltd	470,968.15
531	18/9/07	8952300	Dimken (K)Ltd	39,288.60
532	12/9/2007	8952265	Dimken (K)Ltd	67,122.00
533	26/7/07	8566937	Dimken (K)Ltd	246,681.90
534	3/12/2007	9384202	Dimken (K)Ltd	302,040.00
535	7/3/2008	9385518	Magic Gen.Contractors	21,902.00
536	13/3/06	4362250	Frankim Construction Ltd	44,364.80
537	6/11/2006	6695728	Magic Gen.Contractors	331,017.05
538	14/8/06	6689374	PAC-MOR PW	232,919.20
539	8/1/2007	6696808	PAC-MOR PW	72,660.10
540	3/3/2008	9385502	Magic Gen.Contractors	175,211.00
541	12/11/2007	9377960	Magic Gen.Contractors	521,305.65
542	27/10/06	6695709	Mason Electronic Ltd.	42,622.95
543	27/10/06	6695705	Zakhem Construction	555,112.95
544	11/8/2006	6689358	Aqua Plumbing Co. Ltd,	120,600.00
546	11/8/2006	6689357	Aqua Plumbing Co. Ltd,	81,056.00
547	14/8/06	6689373	Mason Electronic Ltd.	26,785.00
548	12/11/2007	9377095	Pong Agencies Ltd	69,628.50
549	28/9/07	8953276	Aqua Boil Contractors	52,443.15
550	1/10/2007	8953291	Amiran Communications	271,047.60
551	2/10/2007	9377055	Goelea Enterprises	26,302.60
552	2/10/2007	9377063	Amref	20,000.00
553	6/9/2007	8951242	Baraka Electrical & H/Ware	69,465.00
554	6/9/2007	8951241	Josswa Plumbers	69,305.00
555	6/9/2007	8951234	Amref	20,000.00
556	25/7/07	8566935	Jandi Electrical Enterprise	31,099.00
557	5/12/2007	9384222	Pegrume Ltd	19,690.25
558	12/11/2007	9377099	Pegrume Ltd	42,471.50
559	6/11/2006	6695726	Pegrume Ltd	36,601.45
560	25/4/05	3184259	Burrel International Ltd	138,228.50
561	19/6/02	168194	Aqua Plumbing Co. Ltd,	20,000.00
562	15/8/06	6689380	Security Products	19,284.00
563	10/5/2006	4362500	Marson Electronics Ltd.	52,531.00
564	9/3/2007	6696884	Magic Gen.Contractors	710,325.20
565	24/10/05	3185739	Security Products	456,796.20
566	21/12/07	6696887	Security Products	96,846.50
567	15/8/06	6689376	Marson Electronics Ltd.	20,614.10
568	6/6/2006	4375463	Security Products	220,216.40
569	26/7/05	3184846	Jackdam Building	45,937.75
570	27/7/05	3185656	Reman Network Servises	30,225.00
571	27/7/05	3185676	Voice & Data Networks Ltd.	52,924.50
572	24/01/08	9385153	Burrel International Ltd	139,477.95
573	24/10/05	3185738	Nyawara Investment Agencies	16,020.40
574	24/10/05	3185736	Masosa Construction	223,020.45
575	16/11/05	4359331	Mukasi Builders & Gen. Supplies	282,230.10
576	16/11/05	4359341	Dimken (K)Ltd	387,750.90
577	23/2/06	4362226	Two D & M Contractors	536,918.50

# 578	13-Feb-06	4360634	Two D & M Contractors	
579	13-Feb-06	4360633	Two D & M Contractors	536,918.50
580	28-Jul-05	3185683	Victory Construction	536,918.50
581	29-Aug-11	A8123560	Birdi Construction Ltd.	186,013.00
582	4-Oct-07	9163496	Birdi Construction Ltd.	381,753.60
583	16-Dec-17	C9902088	Mukasi Builders & Gen. Supplies	503,726.60
584	10-Mar-10	4952544	Magic Gen. Contractors	103,395.60
585	30-Mar-08	4952544	Build more Construction Co.Ltd	2,176,290.70
586	18-Nov-08	2201106	Build more Construction Co.Ltd	465,865.05
587	31-Oct-08	2204035	Dimken (K)Ltd	5,737.25
588	25-Jul-07	8566919	Dimken (K)Ltd	3,754,413.60
589	21-Sep-07	8953452	Dimken (K)Ltd	2,545,814.00
590	26-Jul-45	1952430	Josswa Plumbers	1,709,524.00
591	24-Oct-05	9927015	Masaba Construction	609,305.00
592	1-Aug-07	6696808	Sunbet Contractors	701,845.90
293	20-Mar-10	4952544	Raflo Services	250,516.30
594	20-Jun-12	9926596	Plumbing Systems Ltd.	391,918.80
595	20-May-09	2212484	Plumbing Systems Ltd.	200,791.00
596	30-Jun-11	19522427	Plumbing Systems Ltd.	33,216.00
597	21-Dec-11	8276845	Associated Constructions Co(K) Ltd	292,538.20
598	27-Oct-10	0570916	StarklernCommercial	45,566.85
599	12-May-01	9384222	Gesure Building Contractors	95,604.00
600	24-Jul-13	2839923	Shalta holding Ltd.	1,109,381.60
601	25-Sep-14	6242206	Shalta holding Ltd.	604,790.00
602	"	6242204	Shalta holding Ltd.	350,000.00
603	25-Nov-09	4125635	Ray Engineering	84,854.00
604	31-Oct-05	2204038	Birdi Civil Engineering	1,500,000.00
605	29-Aug-11	8123560	Birdi Civil Engineering	340,500.00
606	7-Jan-15	6242249	Mukasi Builders & Gen. Supplies	381,753.60
607	16-Sep-10	0068778	Glama Agencies	64,306.50
608	29-Jun-12	9926598	Kitek (7) Limited	62,760.00
609	30-Jun-11	1952416	Kitek (7) Limited	697,699.50
610	29-Jun-12	9927017	SiemensLtd.	682,634.80
611	"	9927018	Clean Air Systems	327,742.30
612	16-Mar-10	4952544	Reman Network Servises	73,639.70
			Total	8,207.60
				629,764,259.20
			OTHER DEPOSITS	
580	17-Aug-12	9927154/5/	National Construction Authority	
581			Ministry of Agriculture(Design works for Regional School	668,000.00
			Total	258,000.00
				926,000.00
			Grand Total	630,690,259.20

