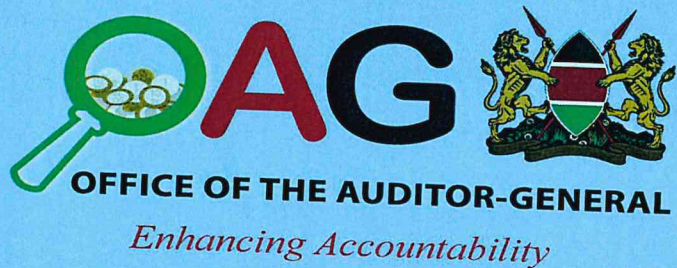


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR IRRIGATION

FOR THE YEAR ENDED

30 JUNE, 2020

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 FEB 2021	DAY: Thursday
TABLED BY:	Leader of Majority
CLERK-AT THE-TABLE:	Halima Ahmed



MINISTRY OF WATER, SANITATION AND IRRIGATION
(STATE DEPARTMENT OF IRRIGATION)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

MINISTRY OF WATER, SANITATION AND IRRIGATION
STATE DEPARTMENT OF IRRIGATION
Reports and Financial Statements
For the year ended June 30,2020

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

During the reporting period, the State Department for Irrigation was established under Executive Order No. 1 of June 2018 (Revised) in the Ministry of Agriculture, Livestock, Fisheries and Irrigation. It was previously under the Ministry of Water and Irrigation where the State Department for Irrigation and State Department for Water Services constituted the Ministry of Water and Irrigation as per the Executive Order No.1 of 2016, issued in May 2016.

The government vide Executive order no.6 of August 2019 merged the Irrigation department with the then ministry of water and sanitation to form the ministry of water, sanitation and irrigation.

The Irrigation sub-sector is critical to enhanced national food security, increased wealth, employment creation and poverty reduction as envisaged by Kenya Vision 2030. Irrigation subsector is estimated to contribute 3% of the Gross Domestic Product (GDP) of Kenya.

Kenya has not fully developed her irrigation potential estimated at 1.913 Million acres and a drainage/flood water control potential of 255,000 acres according to the National Water Master Plan 2030. Out of the total potential 510,067 acres (27%) have been developed, leaving 73% of the potential irrigation area undeveloped. The irrigation potential is based on surface and ground water including water harvesting and storage. Of the 1.2 million acres of irrigation targeted during the Medium-Term Plan III period 540,000 acres of the irrigation potential can be developed with the current available water resource base. The remaining 660,000 acres will require water harvesting with storage equivalent of 25 billion M³.

The Ministry is headed by the Cabinet Secretary–Ministry of Water, sanitation and Irrigation, Sicily K. Kariuki (Mrs) EGH, who is responsible for the general policy and strategic direction of the entity.

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(b) The vision, mission, core values and core functions of the State Department for Irrigation under the Ministry of water, sanitation and Irrigation are:

1.1 Vision

Increased food security, wealth, employment creation and poverty reduction through accelerated development and improvement of irrigation sub-sector.

1.2 Mission

To facilitate development and management of irrigation schemes and drainage services in Kenya.

Strategic Objectives

The sub-sector's overall goal is to enhance land productivity through irrigation and land reclamation, and enhance water storage capacity for all uses. The specific objectives to achieve this goal are:

- a) Provide policy, legal and integrated planning framework for sustainable management of irrigation
- b) Enhance utilization of land through irrigation and drainage development
- c) Increase Land reclamation and rehabilitation of degraded lands
- d) Enhance management of water resources in a sustainable manner, protect and conserve water and ensure increased water quality and availability for socio-economic development
- e) Increase production and productivity efficiency and sustainability of irrigation schemes
- f) Create and coordinate partnerships and collaboration to mobilize resources for capacity development necessary for sustainable management of irrigation.
- g) Promote research, development and the adoption of appropriate technology for the management of irrigation

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Mandate

1. The Department is mandated to undertake irrigation development, water storage, water harvesting and land reclamation socio-economic development. The functions of the State Department for Irrigation as stipulated in the Executive Order No. 1 of June 2018 (Revised) include:

- National Irrigation Policy and Management
- Mapping, Designating and Developing Areas Ideal for Irrigation Schemes
- Water Harvesting and Storage for Irrigation
- Land Reclamation
- Management of Irrigation Schemes.

Semi-Autonomous Government Agencies

The Irrigation Sub Sector has one SAGA, the **National Irrigation Board (NIB)**. It was established in 1966 through Irrigation Act (CAP 347) and is mandated to develop, promote and improve irrigated agriculture through sustainable exploitation of available irrigation and drainage potential in Kenya. Its key responsibility is development and management of the National Irrigation Schemes in the country.

Core Values

- **Accountability and Transparency:** The State Department shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.
- **Equity and Equality:** The State Department will promote fairness and equal distribution of resources and services at the national and county levels.
- **Professionalism and ethical practices:** All staff shall uphold highest moral standards and professional competence in their service delivery.
- **Teamwork and Passion for Results:** The State Department will relentlessly pursue timely attainment of targeted results at all levels through high level of coordination, networking and collaboration within its staff.

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- **Innovativeness and Creativity:** The State Department is committed to innovativeness, inventiveness, resourcefulness and visionary planning and service delivery.
- **Efficiency and effectiveness:** The State Department will promote high productivity, competence and usefulness of resources at the national and county level.
- **Patriotism:** The State Department will promote nationalism and ownership of services by the public at all levels of government.
- **Customer Cantered service:** The State Department is committed to uphold customer driven and focused service delivery.
- **Mutual respect, Participatory Approach and Inclusiveness:** The State Department is committed to consultations, joint and comprehensive partnership in all its affairs.

Core Functions

The core functions for the State Department for Irrigation is to undertake irrigation development, water harvesting and storage, and land reclamation for socio-economic development. These functions are implemented through policy formulation, implementation of programs, project and activities.

(b) Key Management

The State Department for Irrigation day-to-day management is under the following key technical departments:

- Department of Irrigation and Drainage
- Department of Irrigation Water Management
- Department of Land Reclamation
- Department of Water Harvesting and Storage

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 20xx and who had direct fiduciary responsibility were:

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No.	Designation	Name
1.	Cabinet Secretary, Ministry of Water, Sanitation and Irrigation.	Sicily K. Kariuki (Mrs.) EGH
2.	Chief Administrative Secretary, Ministry of Water, Sanitation and Irrigation.	Dr. Andrew Tuimur.
3.	Permanent Secretary, Ministry of Water, Sanitation and Irrigation.	Mr. Joseph W. Irungu, CBS.
4.	Secretary Administration, Ministry of water sanitation and irrigation.	Mr. Joseph K.Keter
5.	Ag. Irrigation Secretary.	Mr. AboudMoeva.
6.	Head of Finance.	Mr. Joel Onchwati.
7.	Director, Land Reclamation Department.	Mr. James Yatich.
8.	Ag.Director, Irrigation Water Harvesting and Storage.	Eng. Peter Waithaka.
9.	Ag Director Irrigation Water Management.	Eng. Phanuel webi
10.	Ag. Director, Irrigation and Drainage.	Eng. Samson Peter Gongi
11.	Chief Economist.	Mr. Thomas Musandu.
12.	Assistant Accountant General.	CPA. Rose Baraza.
13.	Head of Supply Chain Management.	Mr.JuliusKieni.

(d) Fiduciary Oversight Arrangements

i. Audit and Finance Committee Activities

- Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.
- Reviewing any related party transactions that may arise within the State Department.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee (PAC)

ii. Parliamentary Committee Activities

The parliamentary accounts committee as sole watchdog committee among others is responsible for:

- Receiving and discussing at the first instance reports from the Auditor General with a view of responding to them and making presentations to PAC in Parliament.
- Examine financial reports and accounts and Workings of the ministry
- Examine accounts showing appropriations by the national assembly to meet Ministry expenditure
- Examine whether the affairs of the ministry are managed with sound financial principles and prudent practices.

iii. Development Partner Oversight Activities

The oversight role is carried out by the establishment of a steering committee where all donors are members. This committee meets on a quarterly basis and all the donor representatives attend and have the following activities:

- Review development partners programs and activities through their missions
- Co-ordinate funding in the water and irrigation sector
- Project completion review by the committee members

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iv. Budget Implementation Committee Activities

This committee is composed of the following members drawn from various departments in the Ministry.

- Mr. Joel Onchwati (Chair)
- Mr. Thomas Musandu (Vice Chair)
- CPA Rose Barasa (Secretary)
- Mr. Aboud Moeva
- Mr. James Yatich
- Mr. Joseph Kieni
- Mr. Musembi Munyao

Budget Committee Activities

This is the committee charged with the responsibility of implementation of the state department's budget and its prudent management. The duties of the committee include:

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the State Department.
- To advise the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department.

v. Human Resources Management Advisory Committee (HRMAC) Activities

During the period under review the State Department for Irrigation established a Human Resources Management Advisory Committee.

Human Resources Management Advisory Committee Activities

Their duties include:

- Review of promotions of officers in Job Group A-N
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another and
- Confirmation of surcharge of officers found to have misused government resources.

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vi. Training Committee activities

The functions of Training have been performed by HRMAC. The functions include;

- Overall coordination of the training functions in the State Department.
- Review and implementation of the State Department training plan;
- Review of induction of newly appointed officers and activities around long term training.

(e) State Department for Irrigation (Headquarters)

P.O. Box 49720-00100
Maji House
Ngong Road
Nairobi, KENYA

Telephone Contacts

Telephone: (+254)204900303
E-mail: psirrigation643@gmail.com
Website: www.water.go.ke

(f) Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

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2. FORWARD BY THE CABINET SECRETARY

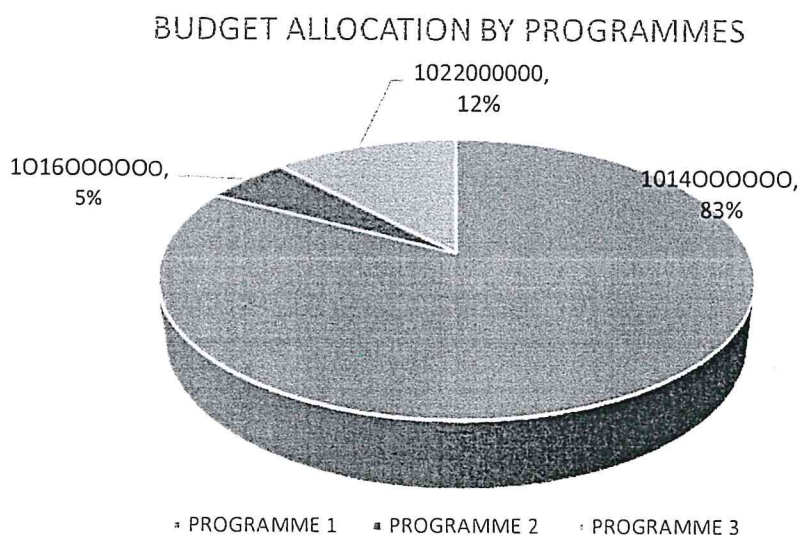
The Cabinet Secretary is mandated to provide effective leadership, policy direction, coordination of planning matters, tracking results for a globally competitive and prosperous nation and representation of the State Department's matters at the Cabinet level.

These powers are as spelt out in executive order No. 1/2016 of May, 2016. They include: National Irrigation policy and management; Management of Irrigation schemes; Mapping, designating and developing areas ideal for Irrigation schemes; Water storage and flood control;

BUDGET ALLOCATION

In the financial year 2018/19 the State Department for Irrigation had a gross budget of **KShs. 9,418,413,953** which was made up of **KShs. 832,464,638** and **KShs. 8,585,949,315** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **KShs. 9,418,413,953** under the following two programmes: Irrigation and Land Reclamation; and General Administration programmes.



- **Programme 1: Irrigation and Drainage**

The objective of this programme is to enhance utilization of land through irrigation, drainage and land reclamation. This programme was allocated **KShs. 7,648,250,724** representing 81% of the budget. The funds were spent under the following sub programmes:

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- Promotion of Irrigation and Drainage Development and Management
- Land Reclamation
- Water Storage and Flood Control
- Water Harvesting

- Programme 2: General Administration, Planning and Support Services.

The objective of this programme is to offer management administrative issues. This programme was allocated KShs. 846,258,779 representing 10% of the budget

Key Performance Highlights

The overview of the financial performance for the year ended 30th June 2020 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements are as summarised in the table that follows.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2020

Revenue/Expense Item	Printed Estimates	Actual	Variance	% of Utilisation Variance
Total Receipts	9,418,413,953	8,327,477,671	1,090,936,282	88%
Total Payments	9,418,413,953	8,290,001,851	1,128,412,102	88%
Surplus/Deficit	-	37,475,819	(37,475,819)	

Actual receipts by the State Department for Irrigation stood at 88% of the approved budget estimates. Actual payments stood at 88% which is also, referred to as utilisation level.

Budget Utilisation

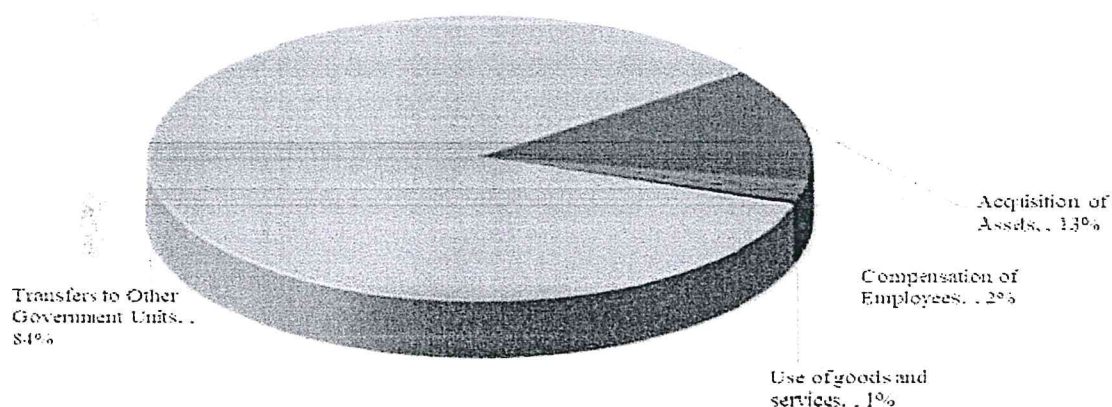
The State Department for Irrigation spent KShs.8,290,001,851 against an approved budget of KShs. 9,481,413,953 representing absorption of 88%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

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Economic Items	Approved Budget	Actual Payments	Variance	% of Utilisation Variance
Compensation of Employees	189,432,243	171,745,955	17,686,288	91%
Use of goods and services	73,218,315	54,507,476	18,710,840	74%
Transfers to Other Government Units	7,987,349,315	6,965,543,430	1,021,805,885	87%
Social Security Benefits	600,000	-	600,000	0%
Acquisition of Assets	1,167,814,080	1,098,204,990	69,609,090	94%
Total Payments	9,418,413,953	8,290,001,851	1,128,412,102	88%

Key Performance Highlights

Budget Utilisation as Per Economic Items



It is noted that 3% of the State Department's expenditure was utilised in compensation of employees, 1% was utilised for use of goods and services, 14% was utilised in acquisition of non-financial assets, and 82% was utilised for grants and transfers.

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Current year performance against prior year

	2019- 2020 Kshs	2018-2019 Kshs	Change	% Change
RECEIPTS				
TOTAL REVENUES	8,327,477,671	8,308,419,773	19,057,898	23%
PAYMENTS				
TOTAL PAYMENTS	8,290,001,851	8,290,875,078	(873,227)	-1%
SURPLUS/DEFICIT	37,475,820	17,544,695	19,931,125	

Total receipts increased by 21% due to increase in funding to the MDAs mainly through Proceeds from Foreign Borrowings while there was an decrease of 1% in payments attributed to decrease in Exchequers.

Receipts

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipts are from AIA of Sale of Assets from the National Irrigation Board and Proceeds from Foreign Borrowings.

The total receipts for FY 2019/2020 stood at Kshs.8.327Million, representing a 23% decrease from Kshs 8.308Million for FY 2018/2019.

Total Receipts Breakdown

	2019- 2020 Kshs	2018-2019 Kshs	Change	% Change
RECEIPTS				
Transfers from National Treasury	6,281,503,117	7,621,508,732	(1,340,005,615)	-18%
Proceeds from Foreign Borrowings	1,741,509,410	320,972,250	1,420,537,161	443%
Proceeds from Sale of Assets	304,465,144	365,938,792	(61,473,648)	-17%
TOTAL REVENUES	8,327,477,671	8,308,419,773	19,057,898	23%

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2020. The major source of funding for the State Department for Irrigation is exchequer releases that account for 92% of the total receipts.

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Payments

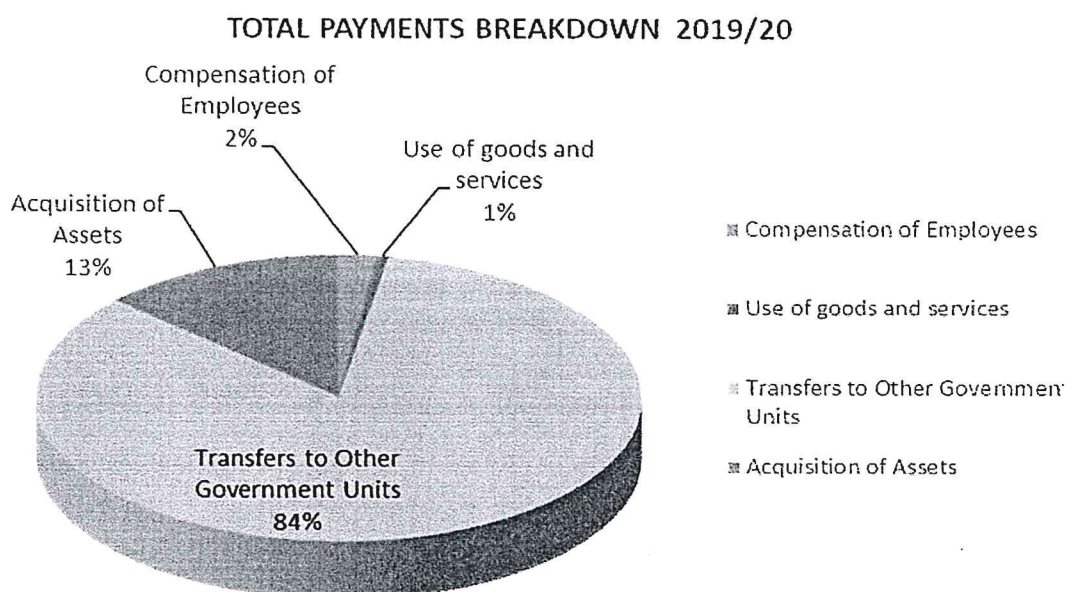
The State Department's payments mainly comprise of Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs), employee compensation and acquisition of assets.

The total payments for FY 2019/2020 stood at Kshs 8,290,001,851, representing a 1% decrease from Kshs 8,290,875,078 for FY 2018/2019.

Total Payment Breakdown

	2019-2020 Kshs	2018-2019 Kshs	Change	% Change
PAYMENTS				
Compensation of Employees	171,745,955	210,059,155	(38,313,199)	-18%
Use of goods and services	54,507,476	81,884,076	(27,376,601)	-33%
Transfers to Other Government Units	6,965,543,430	6,826,614,028	138,929,402	2%
Acquisition of Assets	1,098,204,990	1,172,317,819	(74,112,829)	-6%
TOTAL PAYMENTS	8,290,001,851	8,290,875,078	(873,227)	-1%

The decrease in payments is attributable to a significant increase in Use of goods and services which decreased in the budget by 33% attributed to budget cuts.



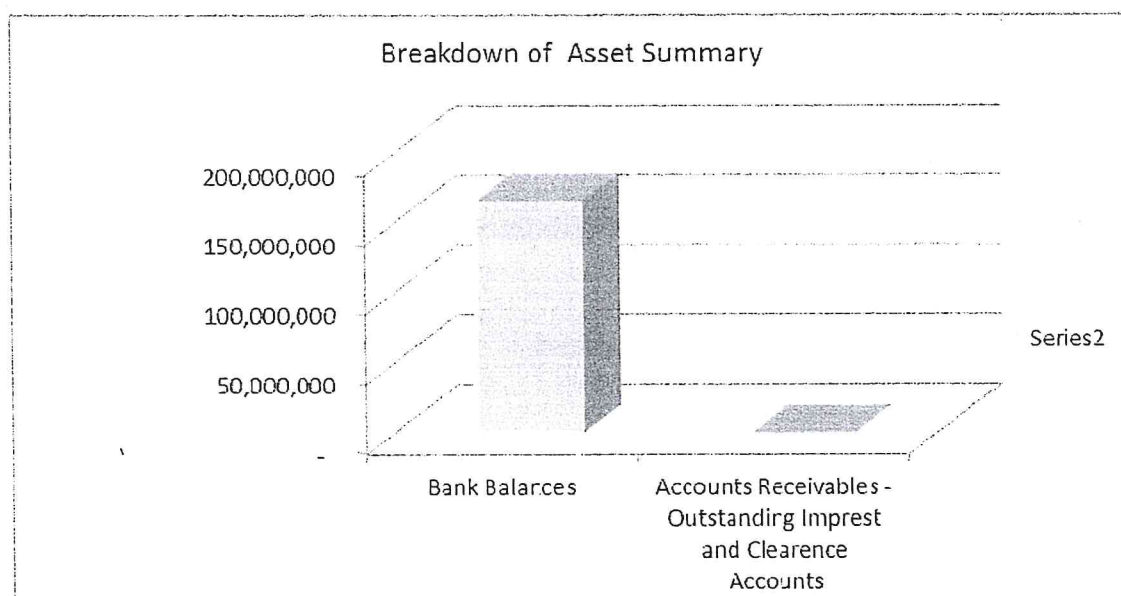
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Financial Assets Summary

	2019/2020	2018/2019		
	Kshs	Kshs	CHANGE	% CHANGE
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	223,726,854	161,575,989	62,150,865	38%
Accounts Receivables - Outstanding Imprest and Clearence Accounts	-	300,300	(300,300)	-100%
TOTAL FINANCIAL ASSETS	223,726,854	161,876,289	61,850,565	38%

Bank balances increased by 38% as a result of receipt of retention money into the Deposit Bank Account.

There is a decrease in accounts receivables by 100% as a result of surrender of all outstanding imprets.



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KEY ACHIEVEMENTS

The key achievements under the irrigation sub-sector include:

Irrigation and Land Reclamation Programme

According to the National Water Master Plan 2030, the area developed for irrigation in Kenya by 2010 was 355,000 acres. The master plan puts the total irrigation potential at approximately 3 million acres. In total 484,000 acres of irrigation area have been achieved through development and expansion of 8 public national schemes, smallholder/community-managed irrigation projects and privately owned farms. This leaves about 80% of irrigation potential still undeveloped.

During the reporting period the area under irrigation increased by 9,400 acres. This was realized through different programmes that include: GalanaKulalu Food Security Project (GKFSP); National Expanded Irrigation Program (ENIP); Community Based irrigation projects; Lower Kuja Irrigation project; and Smallholder Irrigation Projects. 9 projects were rehabilitated under the Turkana Irrigation Development project.

Under the Land Reclamation programme 500 Ha was reclaimed in Turkana, Garissa, and Baringo and West Pokot counties. In addition, 1,000 reclamation structures constructed, 1 sub basin degradation assessment (Lake Magadi Basin) was carried out and a LADA report produced.

Water Storage and Flood Control Programme

The State Department for Irrigation has started the implementation of Thwake dam. The dam has a capacity of 680 million M³. It will serve 1.3 million people in Makueni and Kitui counties, with water for domestic use and irrigation. The water will also be used in Konza techno city.

Currently, the compensation of the People Affected by the Project is ongoing and a total of Kshs 2.849 billion has been paid.

The department has also constructed a total of 69 water pans and small dams in various ASAL Counties increasing water storage capacity by 3.5 million cubic meters. In addition, 51 schools were connected with water under the Micro-Irrigation Programme for Schools project.

Emerging issues

The following emerging issues were identified during the implementation period and need to be addressed:

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i. Climate change

Effects of climate change and associated extreme weather events threaten sustainable development and impacts negatively on the sector. Flooding and droughts affect food production, water supply, housing access, livestock production and general livelihoods of the people. This results in substantial reallocation of resources towards drought mitigation and adaptation.

ii. Devolution

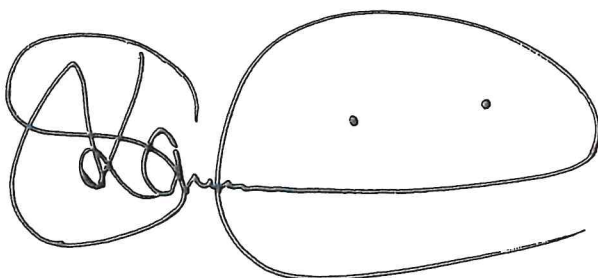
There exists transitional issues that arose due to transfer of some functions from the national government to county governments; the implementation of the projects that were being undertaken by the national government and were at various stages of completion did not progress as planned as there were no guidelines on proper handover and source of funding.

Challenges

- i. Long consultative legislative process which requires a lot of resources to meet the Constitutional requirement of stakeholder participation and ownership.
- ii. Water Security: The extreme climatic changes pose a major risk on water security. This has resulted in regional imbalance with some parts of the country receiving a lot of water during rainy seasons and little or no water during dry periods, and others receiving none at all. The challenge is further compounded by flooding/acute drought that causes immense negative impact on both the social and economic fronts.
- iii. Insecurity levels in Kenya's ASAL region and Inter-clan clashes have hindered the smooth projects progress and caused unexpected delays in projects completion. Whereas improvement of access to water and sanitation remains crucial, its success is highly dependent on adequate security.
- iv. Environmental degradation - Environmental degradation manifests in several forms including air, water and land degradation; and deep quarries which may affect human, animal and plant health. Another form of degradation involves reduced land quality, reduced water resources capacity and siltation of water reservoirs. This calls for measures to be put in place to protect land degradation and water resources.
- v. Delays in settling procurement related litigation slows projects implementation.

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- vi. Delay of payments due to frequent IFMIS system failures.
- vii. **Budgetary constraints:** Inadequate funding specifically in the recurrent vote coupled with budget cuts which resulted in delays in completion of planned projects and programs. The pending projects will be included in the next year's budget to ensure their completion.
- viii. **Human Resource capacity gaps:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery.
- ix. **Inadequate Office Space:** There is acute challenge of office accommodation and equipment, where the State Department for Irrigation lacks office space to accommodate its officers.

A handwritten signature in black ink, consisting of a stylized 'S' and 'K' followed by a large, rounded loop.

SICILY K. KARIUKI (MRS), EGH
CABINET SECRETARY
MINISTRY OF WATER, SANITATION AND IRRIGATION

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3. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the *MDA's 2018-2022* plan are to:

- Provide policy, legal and integrated planning framework for sustainable management of irrigation
- Enhance utilization of land through irrigation and drainage development
- Increase Land reclamation and rehabilitation of degraded lands
- Enhance management of water resources in a sustainable manner, protect and conserve water and ensure increased water quality and availability for socio-economic development
- Increase production and productivity efficiency and sustainability of irrigation schemes
- Create and coordinate partnerships and collaboration to mobilize resources for capacity development necessary for sustainable management of irrigation.
- Promote research, development and the adoption of appropriate technology for the management of irrigation

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

MDA Program	Objective	Outcome	Indicator	Performance
Irrigation and land reclamation	To Increase area under irrigation by 518,000 acres by 2022/23	Enhanced utilization of land through irrigation, drainage and land reclamation	Area under irrigation in Acres	Increased area under irrigation by 46,616 acres
Water Harvesting and	To Increase irrigation water	Increased per capita water	Cubic meters of water stored	Increased water availability by

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Storage for Irrigation	storage holding capacity to 400million m ³ by 2022/23	storage capacity for irrigation		17,778,000 m ³ through Household Water Harvesting Program and construction of Community Water Pans
Micro Irrigation Programme for Schools	To enhance food security in schools	Increased irrigation access in public schools	No. of schools equipped with green houses, drip irrigation	50 schools equipped with irrigation infrastructure
Food security	To increase production of rice for consumption	Rice Produced for Consumption	Rice produced in Tonnes	75,000 tonnes of rice produced for consumption in Mwea, Bunyala, West Kano, Ahero, South West Kano and Lower Kuja

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The state department of irrigation exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on the seven pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile

Sustainability has many faces – often meaning environmental sustainability but in light of the next pillar, this section shall discuss financial, economic, and operational sustainability. Efforts are made to ensure that the projects are preceded by proper feasibility studies that look at economic, financial, operational, environmental and social sustainability. This is in addition to ensuring that the detail designs done thereafter are also viable. In some cases where designs have produced project exceeding the budgetary or other provision, they are reviewed. Such was the case for one of the community-based irrigation projects.

2. Environmental performance

The State Department is abiding by the Environmental Management and Coordination Act or EMCA 1999. To comply with this project, undergo Environmental Impact Assessment before implementation. At the same time as a lead agency in irrigation, it provides technical expertise to NEMA on all matters irrigation when called upon. The usage of solar or green energy is also being promoted.

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STATE DEPARTMENT OF IRRIGATION
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For the year ended June 30,2020

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5. Employee welfare

Positions relevant to the State Department including internships advertised by the PSC are advertised in the Ministry website – not only those of the Ministry headquarters, but even the associated state corporations. This ensures that information is available to staff and the general public. Consultancies are also advertised likewise. Thereafter, a proper recruitment process is carried out in compliance with all set regulations. The ministry adheres to performance contracting procedures and staffs were appraised as required in the year 2019/20. Training of staff is undertaken continuously supported by the government and partners. Since the Occupational Safety and Health Act of 2007, (OSHA) has many provisions, the unique challenge that arose in the 2019/2020 year was the Covid-19 pandemic. In response hand-wash facilities were installed at entry points. Temperature checks were made mandatory. Sanitizers were installed around all lifts, in the corridors, as well as offices. Ventilation and spacing issues were addressed by even allowing staff to work from home and at times ensuring that there were duty rosters.

The hiring policy guideline in the Civil Service is developed and circulated by Public service Commission of Kenya.

The procedures to be followed in filling vacancies within the scope of the Public Service Commission are set out in the Commission's Regulations which may be amended from time to time.

The Public Service Commission may delegate its powers to appoint persons to hold office in the public service to an Authorized Officer as determined from time to time.

Appointments made under the powers delegated by the Public Service Commission to Authorized Officer shall be processed through the appropriate State Department's Human Resource Management Advisory Committee in accordance with Public Service Commission Regulations and guidelines issued to the service from time to time.

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(1) Every Ministry/State Department shall prepare Human Resource Plans to support achievement of goals and objectives in their Strategic plans. The plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs.

(2) On the basis of these Human Resource plans, Ministries/State Departments shall be required to develop annual recruitment plans which will be forwarded to the Public Service Commission at the beginning of each financial year to enable it plan to fill the vacancies.

(a) Reporting of Vacancies

(1) An Authorized Officer shall declare all vacant posts to the Public Service Commission in accordance with the procedures set out in the Commission's regulations.

(2) All vacancies at entry levels for graduates at Job Groups 'J', 'K', 'L' will be reported to the Public Service Commission for filling.

(3) The Public Service Commission shall consider requests for approval of declaration of vacancies. Such requests shall be forwarded by the Authorized Officer upon recommendation by the MHRMAC.

(4) Recommendations for filling vacancies in Job Group 'M' and above in an acting capacity shall be submitted to the Public Service Commission. Such recommendations should be accompanied by a draft indent and a seniority list of officers including an account of their performance. Advertisement of Vacant Posts

(1) Ministries/State Departments will advertise all vacant posts in a manner that reaches the widest pool of potential applicants and allow for at least twenty one (21) days before closing the advert. The advert shall have the following details: the title of the post, number of vacancies, job description, person specification and the proposed remuneration.

(2) The advert shall be delivered in soft copy to the Public Service Commission to be posted in its website.

Recruitment

(b) Recruitment will be undertaken on the basis of fair competition and merit; representation of Kenya's diverse communities; adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities.

Explain efforts made in improving skills and managing careers, appraisal and reward systems.

(1) The Government policy on training is to ensure continuous upgrading of Public Servants' core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them create and seize opportunities for social advancement, economic growth and individual fulfilment.

(2) (1) A Performance Management System (PMS) is a systematic process for getting better results from an organization, teams and individuals by managing performance within an agreed framework of planned goals, objectives and standards.

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(2) A PMS is a set of tools, processes and actions that allows for maximization of the performance of employees and institutions.

- (3) PMS also provides employees with a clear understanding of job expectations; regular feedback about performance; advice and steps for improving performance; rewards for good performance; and sanctions for poor performance.
- (4) The overall goal of a PMS is to measure employee performance and ultimately the achievement of intended results for the organization.

6. Market place practices

The state department made effortsto:

a) Responsible competition practice.

An enabling policy framework has been put in place not only for the Ministry and responsible agency, but for all stakeholders who participate in irrigation and this has been done through a consultative process involving stakeholders and supported by partners.

b) The Ministry is doing its best to work harmoniously with contractors and to pay them promptly. Like all jobs and consultancies, tenders are advertised in the Ministry website where there are dedicated tabs, links and pages for the same

c) Consumer rights are safeguarded by ensuring that all efforts are made to practice good agronomy and produce food that is safe and healthy in the irrigated areas.

7. Community Engagements

Communities are engaged at various levels including policy making. When irrigation regulations were made, several farmers were invited to the Kenya School of Monetary studies from areas as diverse as Mwea, Ahero and Pekera. They spoke and their views were taken into account. There are also community based irrigation schemes which are a big enabler. Capacity building is carried out throughout with the Irrigation Water Users Associations (IWRUAs). Another form of community engagement that has transformed lives is the Small Holder irrigation – where communists are mobilized, formed into groups, trained and partnered with banks and other institutions where they can borrow money. They are given 50% grant from the government and their lives and incomes are never the same thereafter

MINISTRY OF WATER AND IRRIGATION
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For the year ended June 30, 2020

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the Ministry of Water, Sanitation and Irrigation 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, 2020. 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.

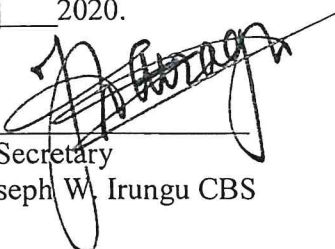
The Accounting Officer in charge of the Ministry of Water, Sanitation and Irrigation accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector 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, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the Ministry of Water, Sanitation and Irrigation 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.

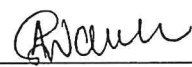
The Accounting Officer in charge of the Ministry of Water, Sanitation and Irrigation confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were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

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on

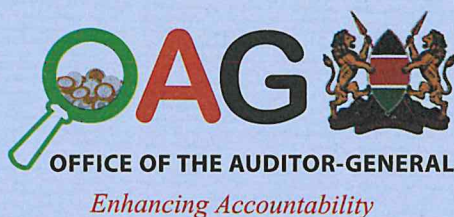
30/12/2020.


Principal Secretary
Name: Joseph W. Irungu CBS


Assistant Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR IRRIGATION FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the State Department for Irrigation set out on pages 25 to 47, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined 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, the financial statements present fairly, in all material respects, the financial position of the State Department for Irrigation as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Irrigation in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

The audit report for the year ended 30 June, 2019 highlighted several unsatisfactory matters. Contrary to the reporting format prescribed by the Public Sector Accounting

Standards Board, Management has not provided disclosure on progress made in resolving these issues. As a result, the matters are considered as unresolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit 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 judgement and maintain professional skepticism throughout the audit. I also:

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

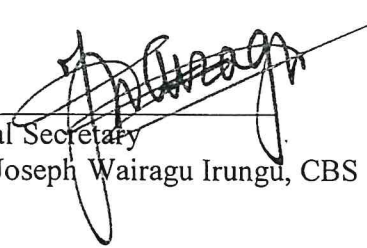
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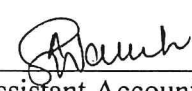
MINISTRY OF WATER, SANITATION AND IRRIGATION
STATE DEPARTMENT OF IRRIGATION
Reports and Financial Statements
For the year ended June 30,2020

6. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019- 2020	2018- 2019(Restated)	2018-2019
		Kshs	Kshs	Kshs
RECEIPTS				
Transfers from National Treasury	1	6,281,503,117	7,621,508,732	7,621,508,732
Proceeds from Foreign Borrowings	2	1,741,509,410	320,972,250	320,972,250
Proceeds from Sale of Assets	3	304,465,144	365,938,792	365,938,792
TOTAL REVENUES		8,327,477,671	8,308,419,773	8,308,419,773
PAYMENTS				
Compensation of Employees	4	171,140,955	210,059,155	210,059,155
Use of goods and services	5	54,824,499	81,884,077	81,884,077
Transfers to Other Government Units	6	6,965,543,430	6,826,614,028	6,826,614,028
Acquisition of Assets	7	1,098,204,990	1,172,317,819	1,177,456,537
TOTAL PAYMENTS		8,289,713,874	8,290,875,079	8,296,013,797
SURPLUS/DEFICIT		37,763,797	17,544,695	12,405,977

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.1.12.....2020 and signed by:


Principal Secretary
Name: Joseph Wairagu Irungu, CBS

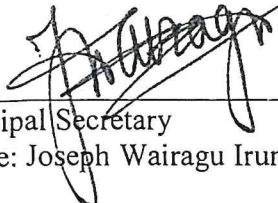

Assistant Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

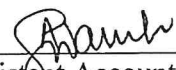
MINISTRY OF WATER, SANITATION AND IRRIGATION
STATE DEPARTMENT OF IRRIGATION
Reports and Financial Statements
For the year ended June 30,2020

7. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019- 2020	2018-2019 (Restated)	2018-2019
		Kshs	Kshs	Kshs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	8	223,726,854	213,855,426	166,789,222
Total Cash And Cash Equivalents		223,726,854	213,855,426	166,789,222
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	287,977	300,300	342,300
TOTAL FINANCIAL ASSETS		224,014,831	214,155,726	167,131,522
LESS: FINANCIAL LIABILITIES				
Accounts Payables - Deposits	10	186,251,034	196,611,031	154,725,545
NET FINANCIAL ASSETS		37,763,797	17,544,695	12,405,977
REPRESENTED BY				
Fund balance b/fwd	11	17,544,695	3,860,682	3,860,682
Prior year adjustments	12	(17,544,695)	(3,860,682)	(3,860,682)
Surplus/Defict for the year		37,763,797	17,544,695	12,405,977
NET FINANCIAL POSSITION		37,763,797	17,544,695	12,405,977

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.12.2020 and signed by:


Principal Secretary
Name: Joseph Wairagu Irungu, CBS

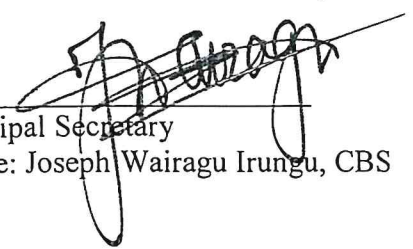

Assistant Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

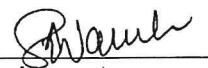
MINISTRY OF WATER, SANITATION AND IRRIGATION
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8. STATEMENT OF CASH FLOWS

	Note	2019- 2020	2018-2019(Restated)	2018-2019
		Kshs	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts for operating income				
Transfers from National Treasury	1	6,281,503,117	7,621,508,732	7,621,508,732
		6,281,503,117	7,621,508,732	7,621,508,732
Payments for operating expenses				
Compensation of Employees	4	171,140,955	210,059,155	210,059,155
Use of goods and services	5	54,824,499	81,884,077	81,884,077
Transfers to Other Government Units	6	6,965,543,430	6,826,614,028	6,826,614,028
		7,191,508,884	7,118,557,260	7,118,557,260
Adjusted for:				
Prior Year Adjustments	12	(17,544,695)	(3,860,682)	(3,860,682)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	9	12,323	707,949	665,949
Increase/(Decrease) in Accounts Payable: (deposits and retention)	10	(10,359,997)	90,116,565	48,231,079
		(937,898,137)	589,915,304	547,987,818
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	3	304,465,144	365,938,792	365,938,792
Acquisition of Assets	7	(1,098,204,990)	(1,172,317,819)	(1,177,456,537)
Net cash flows from Investing Activities		(793,739,846)	(806,379,027)	(811,517,745)
CASHFLOW FROM BORROWING ACTIVITIES				
Proceeds from Foreign Borrowings	2	1,741,509,410	320,972,250	320,972,250
Net cash flow from financing activities		1,741,509,410	320,972,250	320,972,250
NET INCREASE IN CASH AND CASH EQUIVALENT		9,871,427	104,508,527	57,442,323
Cash and cash equivalent at BEGINNING of the year		213,855,426	109,346,899	109,346,899
Cash and cash equivalent at END of the year		223,726,854	213,855,426	166,789,222

The accounting policies and explanatory notes to these financial statements form an integral part of the Financial statements. The entity financial statements were approved on 30/12/2020 and signed by:


Principal Secretary
Name: Joseph Wairagu Irungu, CBS


Assistant Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

MINISTRY OF WATER, SANITATION AND IRRIGATION
STATE DEPARTMENT OF IRRIGATION
Reports and Financial Statements
For the year ended June 30,2020

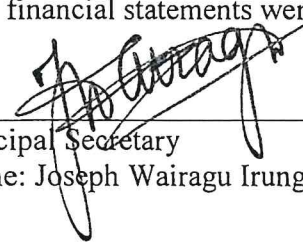
**9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED**

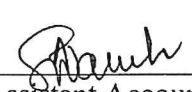
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	200,000,000	(200,000,000)	-	-	-	0%
Exchequer releases	6,972,050,000	(395,535,362)	6,576,514,638	6,281,503,116	295,011,522	96%
Proceeds from Foreign Borrowings	1,662,556,674	871,342,641	2,533,899,315	1,823,791,448	710,107,867	72%
Proceeds from Sale of Assets	154,000,000	154,000,000	308,000,000	304,465,144	3,534,856	99%
Total Receipts	8,988,606,674	429,807,279	9,418,413,953	8,409,759,709	1,008,654,244	89%
Payments						
Compensation of Employees	118,849,997	70,582,247	189,432,243	171,140,956	18,291,288	90%
Use of goods and services	80,324,729	(7,106,414)	73,218,315	54,824,498	18,393,818	75%
Transfers to Other Government Units	7,611,806,674	375,542,641	7,987,349,315	7,047,825,468	939,523,847	88%
Social Security Benefits	300,000	300,000	600,000	-	600,000	0%
Acquisition of Assets	1,177,325,275	(9,511,195)	1,167,814,080	1,098,204,990	69,609,090	94%
Grand Total	8,988,606,674	429,807,279	9,418,413,953	8,371,995,911	1,046,418,042	89%
Surplus/Deficit	-	-	-	37,763,797	(37,763,797)	

Notes:

- Non-utilization on Proceeds from Domestic and foreign Grants is as a result of reduction in the supplementary budget during the year.
- Underutilization on proceeds from Foreign Borrowings of 28% and Transfer to Other Government Units of 12% was as a result of late disbursement of supplementary II estimates.
- Underutilization on the Use of goods and services of 25% is as a result of late procurement process.
- The underutilization of on Social Security Benefits of 100% was as a result of non-submission of the gratuity claim for payment.

The entity financial statements were approved on ...30/12/2020 and signed by:


Principal Secretary
Name: Joseph Wairagu Irungu, CBS


Assistant Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

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STATE DEPARTMENT OF IRRIGATION
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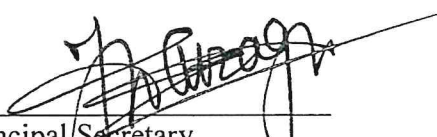
10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

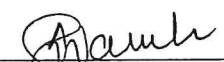
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	335,000,000	189,464,638	524,464,638	524,464,638	0	100%
Proceeds from Sale of Assets	154,000,000	154,000,000	308,000,000	304,465,144	3,534,856	99%
Total Receipts	489,000,000	343,464,638	832,464,638	828,929,782	3,534,856	100%
PAYMENTS						
Compensation of Employees	118,849,997	70,582,247	189,432,243	171,140,956	18,291,288	90%
Use of goods and services	80,324,729	(7,106,414)	73,218,315	54,824,498	18,393,818	75%
Transfers to Other Government Units	284,200,000	284,200,000	568,400,000	564,765,144	3,634,856	99%
Social Security Benefits	300,000	300,000	600,000		600,000	0%
Acquisition of Assets	5,325,275	(4,511,195)	814,080	814,080	0	100%
Grand Total	489,000,000	343,464,638	832,464,638	791,544,677	40,919,961	95%
Surplus/Deficit	-	-	-	37,385,105	(37,385,105)	

Notes

- Underutilization on the Use of goods and services of 25% is as a result of late procurement process.
- Underutilization in the Social Security of 100% is as a result of non-submission of the gratuity claim for payment.

The entity financial statements were approved on 30/12/2020 and signed by:


Principal Secretary
Name: Joseph Wairagu Irungu, CBS


Assistant Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

MINISTRY OF WATER, SANITATION AND IRRIGATION
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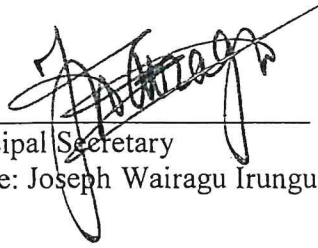
11. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

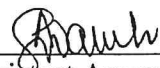
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	200,000,000	(200,000,000)	-		-	0%
Exchequer releases	6,637,050,000	(585,000,000)	6,052,050,000	5,757,038,478	295,011,522	95%
Proceeds from Foreign Borrowings	1,662,556,674	871,342,641	2,533,899,315	1,823,791,448	710,107,867	72%
Total Receipts	8,499,606,674	86,342,641	8,585,949,315	7,580,829,927	1,005,119,388	88%
Payments						
Transfers to Other Government Units	7,327,606,674	91,342,641	7,418,949,315	6,483,060,324	935,888,991	87%
Acquisition of Assets	1,172,000,000	(5,000,000)	1,167,000,000	1,097,390,910	69,609,090	94%
Grand Total	8,499,606,674	86,342,641	8,585,949,315	7,580,451,235	1,005,498,080	88%
Surplus/Deficit	-	-	-	378,692	(378,692)	

Notes: -

- Underutilization on Proceeds from Domestic and foreign Grants of 100% is as a result of reduction in the supplementary budget during the year.
- Underutilization on proceeds from Foreign Borrowings of 28% and Transfer to Other Government Units of 13% was as a result of late disbursement of supplementary II estimates.

The entity financial statements were approved on ... 30/12/2020 and signed by:


Principal Secretary
Name: Joseph Wairagu Irungu, CBS


Assistant Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

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12. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-20	2019-20	2019-20	
	Kshs	Kshs	Kshs	Kshs
1014000000	7,767,294,463	7,767,294,463	6,731,180,768	1,036,113,694
1014020000	82,187,889	82,187,889	65,701,356	16,486,532
1014030000	7,661,858,106	7,661,858,106	6,652,722,762	1,009,135,344
1014040000	23,248,468	23,248,468	12,756,650	10,491,818
1016000000	511,645,827	511,645,827	507,407,734	4,238,093
1016010000	511,645,827	511,645,827	507,407,734	4,238,093
1022000000	1,139,473,663	1,139,473,663	1,133,407,410	6,066,253
1022020000	1,139,473,663	1,139,473,663	1,133,407,410	6,066,253
TOTAL	9,418,413,953	9,418,413,953	8,371,995,912	1,046,418,041

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

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13. 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 of Irrigation. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

Small Holder Irrigation Programme
Bura Irrigation Scheme
Land Reclamation Programme
Community Based Irrigation Project
GalanaKulalu Irrigation Development Project
National Expanded Irrigation Programme
Mwea Irrigation Development Project
Rwabura Irrigation Project
National Water Harvesting and Ground Water Exploitation.

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.

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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)

SIGNIFICANT ACCOUNTING POLICIES

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 20xx, 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 been paid out by the Entity.

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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.

SIGNIFICANT ACCOUNTING POLICIES

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

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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 2020, this amounted to Kshs. 186,251,033.70 compared to Kshs 196,611, 031.00 in prior period as indicated on note 10.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

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

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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 2020 for the period 1st July 2019 to 30th June 2020 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. SIGNIFICANT ACCOUNTING POLICIES

14. 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 2020.

15. 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.

16. 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.

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STATE DEPARTMENT OF IRRIGATION
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14. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2019- 2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	801,255,186	102,610,000
Total Exchequer Releases for quarter 2	2,729,740,308	2,656,000,000
Total Exchequer Releases for quarter 3	2,445,747,814	83,000,000
Total Exchequer Releases for quarter 4	304,759,810	4,779,898,732
TOTAL	6,281,503,117	7,621,508,732

During the year the state department of Irrigation was to receive Kshs 6,576,514,638 however, it received 6,281,503,117 falling short by Kshs 295,011,521

2. PROCEEDS FROM FOREIGN BORROWINGS

Description	2019- 2020	2018-2019
	Kshs	Kshs
Foreign Borrowing - Direct Payments	1,823,791,448	320,972,250
TOTAL	1,823,791,448	320,972,250

3. PROCEEDS FROM SALES OF ASSETS

Description	2019- 2020	2018-2019
	Kshs	Kshs
Receipts from Sale of Certified Seeds and Breeding Stock	304,465,144	365,938,792
TOTAL	304,465,144	365,938,792

The Collected Appropriation in Aid (A.I.A) amount of Ksh. 304,465,144 was collected and utilized at National Irrigation Board.

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4. COMPENSATION OF EMPLOYEES

Description	2019- 2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	112,787,345	125,578,689
Personal allowances paid as part of salary	58,353,610	84,480,466
TOTAL	171,140,955	210,059,155

5. USE OF GOODS AND SERVICES

Description	2019- 2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	713,023	1,424,420
Communication, supplies and services	1,423,447	2,057,267
Domestic travel and subsistence	13,237,252	6,896,238
Foreign travel and subsistence	2,102,387	12,031,749
Printing, advertising and information supplies	1,239,296	2,091,151
Rentals of produced assets	3,466,200	-
Training expenses	2,380,693	952,238
Hospitality supplies and services	5,520,568	3,368,448
Insurance costs		
Specialised materials and services	200,550	132,600
Office and general supplies and services	8,166,611	29,377,373
Other operating expenses	4,787,619	3,228,700
Routine maintenance – vehicles and other transport equipment	3,306,337	6,939,842
Routine maintenance – other assets	2,828,516	8,650,400
Fuel Oil and Lubricants	5,452,000	4,733,650
Exchange Rate Losses		
TOTAL	54,824,499	81,884,076

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6. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019- 2020	2018-2019
	Kshs	Kshs
Transfers to other levels of Government - Current	564,765,144	1,316,076,064
Transfers to other levels of Government - Capital	6,483,060,324	5,510,537,964
TOTAL	7,047,825,468	6,826,614,028

The above transfers were made to the National Irrigation Authority which is a self-reporting and projects under the NIA as shown below:

The actual amount of transfer to other government Units of Ksh. 6,965,543,430 includes Appropriation in Aid (A.I.A) amount of Ksh304,465,144 which was collected and utilized by The National Irrigation Board and Proceeds from Foreign Borrowings of 1,741,509,410 made directly to the project by the National Treasury.

Description	Recurrent	Development	2019- 2020
	Kshs	Kshs	Kshs
Transfers to National Irrigation Board and Projects under NIB			-
National Irrigation Board	564,765,144	-	564,765,144
Smallholder Irrigation Programme Mt. Kenya Region Phase	-	123,040,536	123,040,536
Bura Irrigation Scheme	-	650,000,000	650,000,000
GalanaKulalu Irrigation Development Project (10)	-	10,000,000	10,000,000
National Expanded Irrigation Programme	-	69,500,000	69,500,000
Sadai Irrigation scheme	-	70,487,445	70,487,445
Molo Sirwet	-	25,000,000	25,000,000
Aiwet Irrigation Project	-	24,928,051	24,928,051
Lower Sio Irrigation Development Project	-	50,000,000	50,000,000
Tunyo Irrigation project phase II	-	20,000,000	20,000,000
Mulwaper Irrigation project phase II	-	63,000,000	63,000,000

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Rahole Canal Irrigation Project (1000 Phase IV)	-	46,221,236	46,221,236
Oldonyiro Irrigation Development Project (150ha) Phase 2	-	19,000,000	19,000,000
Soliat Irrigation Project	-	30,000,000	30,000,000
Kaplelartet Irrigation Project	-	10,000,000	10,000,000
Ndula/Magongoni Irrigation Project Phase 2	-	20,000,000	20,000,000
KiiNjoga Irrigation Development Project	-	84,314,373	84,314,373
Mutaro Irrigation Project	-	40,000,000	40,000,000
Yikita	-	50,000,000	50,000,000
Daua Clusters	-	30,000,000	30,000,000
Kiirua -Kibirichia irrigation project	-	50,000,000	50,000,000
Mwithaga Irrigation	-	2,345,647	2,345,647
Athwana Giant Irrigation	-	20,000,000	20,000,000
Nyanjigi Irrigation Project	-	66,060,197	66,060,197
MirichuMurika Irrigation project	-	66,000,000	66,000,000
Chemase Irrigation Project	-	20,000,000	20,000,000
Meteitei Irrigation Project	-	21,000,000	21,000,000
Riamukurwe Irrigation Project	-	57,000,000	57,000,000
Muringa Banana Irrigation Scheme Phase III	-	100,000,000	100,000,000
Tunyai/Kakurunga Irrigation Project	-	50,000,000	50,000,000
Mweru Umoja irrigatoin project	-	50,000,000	50,000,000
ChesargartatMarich irrigation project Phase 2	-	50,000,000	50,000,000
NaroosuraNguruman	-	50,000,000	50,000,000
Ahero Irrigation scheme	-	60,000,000	60,000,000

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Bura irrigation scheme	-	112,000,000	112,000,000
Bunyala Irrigation Scheme	-	26,000,000	26,000,000
Mwea irrigation scheme	-	135,000,000	135,000,000
Perkerra Irrigation scheme	-	85,000,000	85,000,000
Hola Irrigation scheme	-	155,000,000	155,000,000
West Kano Irrigation Scheme	-	35,000,000	35,000,000
Usueni Irrigation Scheme	-	15,000,000	15,000,000
Itabua/ Muthatari Irrigation Project	-	30,000,000	30,000,000
Ng'ombeni Irrigation Project	-	30,000,000	30,000,000
Shimba Hills Irrigation Project	-	25,000,000	25,000,000
Ng'inda Irrigation Project	-	30,000,000	30,000,000
Bute Irrigation Project	-	35,000,000	35,000,000
Nyamuguna Irrigation Project	-	30,000,000	30,000,000
Sabor Dam	-	21,643,051	21,643,051
Small holder schemes	-	19,950,000	19,950,000
Mwea Irrigation Development project (Thiba Dam and Irrigation Ar	-	1,900,519,788	1,900,519,788
Rwabura Irrigation Development Project	-	40,000,000	40,000,000
Turkana Irrigation Development Project	-	235,050,000	235,050,000
Lower Kuja Irrigation scheme	-	200,000,000	200,000,000
Lower Sabor Irrigation Project	-	195,000,000	195,000,000
Household Irrigation Water Harvesting Project	-	1,000,000,000	1,000,000,000
New Kithimu Irrigation project - Embu			

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County	-	30,000,000	30,000,000
TOTAL	564,765,144	6,483,060,342	7,047,825,468

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

7. ACQUISITION OF ASSETS

Description	2019- 2020	2018-2019(Restated)	2018-2019
	Kshs	Kshs	Kshs
Non Financial Assets			
Construction and Civil Works	1,069,940,685	1,150,987,653	1,156,126,371
Purchase of Household Furniture and Institutional Equipment	366,080	81,830	81,830
Purchase of Office Furniture and General Equipment	448,000	-	-
Research, Studies, Project Preparation, Design & Supervision	27,450,225	21,248,336	21,248,336
TOTAL	1,098,204,990	1,172,317,819	1,177,456,537

8: Bank Accounts (see Annex 2, 3,4)

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development,	2019- 2020	2018-2019(Restated)	2018-2019
			Kshs	Kshs	
Central Bank of Kenya, 1000384115,KShs	Ksh	Recurrent	37,453,446	1,835,053	1,487,823
Central Bank of Kenya, 1000384123,KShs	Ksh	Development	22,374	15,409,342	10,575,854
Central Bank of Kenya, 1000384131KShs	Ksh	Deposit	186,251,034	196,611,031	154,725,545
Total	-		223,726,854	213,855,426	166,789,222

There was no cash at hand at the closure of the financial year.

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS (See schedule attached)

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Description	2019- 2020	2018-2019(Restated)	2018-2019
	Kshs	Kshs	Kshs
Government Imprests	-	300,300	342,300
Salary advances	-	-	-
District suspense	-	-	-
Clearance accounts- 20% training levy	287,977	-	
TOTAL	287,977	300,300	342,300

10. ACCOUNTS PAYABLE

Description	2019- 2020	2018-2019(Restated)	2018-2019
	Kshs	Kshs	Kshs
Deposits	186,251,034	196,611,031	154,725,545
TOTAL	186,251,034	196,611,031	154,725,545

[Relates to retention held for contractors in the deposit account]

11. BALANCES BROUGHT FORWARD

Description	2019- 2020	2018-2019
	Kshs	Kshs
Bank accounts	213,855,426	109,346,899
Cash in hand	-	-
Receivables - Outstanding Imprests	300,300	1,008,249
Payables - Deposits	(196,611,031)	(106,494,466)
TOTAL	17,544,695	3,860,682

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12. PRIOR YAER ADJUSTMENTS

Description of the error	Balance b/f FY 2018/2019 as per Financial statements Kshs	Adjustments Kshs	Adjusted Balance b/f FY 2018/2019 Kshs
Bank account Balances	17,244,395	(17,244,395)	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	300,300	(300,300)	-
	17,544,695	(17,544,695)	-

The Kshs 17,244,395 are previous year's bank account balances recovered by the National Treasury

Bank A/C	Balance
Recurrent A/C NO 1000384115	1,835,053
Development A/A NO 1000384123	15,409,343

The Kshs300,300 represents imprest outstanding in 2018/19 subsequently surrendered.

Total adjustment Kshs 17,544,695

The net effect is a reduction in the net assets reported by an entity.

13. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Outstanding Imprest as at 1 st July 2019 (A)	300,300	-
Imprest issued during the year (B)	26,529,517	-
Imprest surrendered during the Year (C)	(26,829,817)	-
Net changes in account receivables D= A+B-C	-	-

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14. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1st July 2019 (A)	196,611,031.15	-
Deposit and Retentions held during the year (B)	52,636,755.75	-
Deposit and Retentions paid during the Year (C)	(62,996,753.2)	-
Net changes in account payables D= A+B-C	186,251,033.70	-

15. 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 of Water and Irrigation.

- 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

	2019- 2020	2018-2019
	Kshs	Kshs
Key Management compensation		
Transfers to other State Corporations and Semi-Autonomous Government Agencies	7,047,825,468	6,826,614,028

The transfers relate to payments made to National Irrigation Board a State Corporations Under the ministry.

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15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

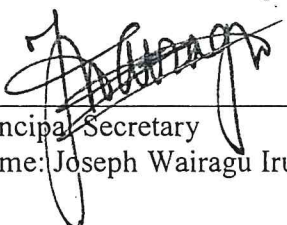
	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	14,399,817	-	(8,988,217.85)	5,411,600.00
Total	14,399,817	0	(8,988,217.85)	5,411,600.00


15.2: OTHER PENDING PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties	196,611,031.15	52,636,755.75	(62,996,753.2)	186,251,033.70
Total	196,611,031.15	52,636,755.75	(62,996,753.2)	186,251,033.7

16. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

NB: The issues that are still pending as per the auditor's report for the year ended 30th June 2019 are attached as an annex in this report.


Principal Secretary
Name: Joseph Wairagu Irungu, CBS


Assistant Accountant General
Name: Agnes W. Waweru
ICPAK Member Number: 5514

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OTHER IMPORTANT DISCLOSURES

ANALYSIS OF PENDING ACCOUNTS PAYABLE (Annex 1)

SUPPLIER OF GOODS/SERVICES	ORIGINAL AMOUNT	AMOUNT PAID TO DATE	OUTSTANDING BALANCE AS AT 30TH JUNE 2020	COMMENTS
Estelle enterprises	2,700,000.00	-	2,700,000.00	Lack of funding
Kawa florist	1,762,500.00	-	1,762,500.00	Lack of funding
Diverse	949,100.00	-	949,100.00	Lack of funding
TOTALS			5,411,600.00	

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CLEARED PENDING BILLS PAID IN 2019-2020 FINANCIAL YEAR

S/NO	Name of the firm	Description	Amount Kshs.	Remarks
1	Zibo company ltd	Supply of assorted stationeries	328,000.00	Paid
2	Shena general supplies	Supply of automobile tyres size 2015/60	728,000.00	Paid
3	Bryk enterprise	Supply of printers LaserJet, heavy duty	920,000.00	Paid
4	Bryk enterprises	Supply of external hard disk 27b	427,500.00	Paid
5	Charna enterprises	Supply of photocopier machines	2,560,000.00	Paid
6	Blue sky consultants ltd	Supply of printers ,ups& laptops	2,710,000.00	Paid
7	Rex kiosk	Supply of news papers	579,436.00	Paid
8	Sparkling business solution	Supply of computers, markers & executive pens	735,281.85	Paid
	Totals		8,988,217.85	

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ANNEX 2- DEPOSIT ANALYSIS

REPUBLIC OF KENYA		F.O 30
BANK RECONCILIATION- DEPOSIT		
AS AT 30TH JUNE 2020	STATION..... 1167....DEPOSIT	
	ACCOUNT NUMBER...1000384131	
Balance as per Bank Certificate ..	Ksh	Ksh
Less ____		186,251,033.70
1. Payments not recorded in Bank Statements (Unpresented Cheques) ..	-	
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-	-
3. Payments in Bank Statement not yet recorded in Cash Book ..		
4. Receipts in Cash Book not yet recorded in Bank Statements	-	-
Bank Balance as per Cash Book		186,251,033.70
<p>I Certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is Correct.</p> <p>Reconciled by..... Signature..... Date.....</p> <p>Approved by..... Signature..... Date.....</p>		

Analysis Deposits as at 30th June 2020

	1167- DEPOSIT CASH BOOK ANALYSIS AS AT 30TH JUNE 2020		
1	DIDO AND SONS	10/01/2017.	617,712.00
2	CHAKOPENKA	10/01/2017.	1,800,100.00
3	MACHINE CONTRACTORS	10/01/2017.	5,006,988.90
4	KARURA ENGINEERING	10/01/2017.	816,700.00
5	DIDO AND SONS	15/03/2017.	1,592,366.00
6	MACHINE CONTRACTORS	15/03/2017.	3,190,765.20
7	POWER AND SOLAR GROUP	15/03/2017.	1,823,263.70
8	KARURA ENGINEERING WORKS	15/03/2017.	469,075.00
9	POWER AND SOLAR GROUP	10/01/2017.	1,823,267.70
10	KARURA ENGINEERING	10/01/2017.	469,075.00
11	KARURA ENGINEERING	10/01/2017.	400,000.00

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12	MACHINE CONTRACTORS	10/01/2017.	1,421,240.00
13	CHAKOPENKA	13/06/2017.	1,439,355.00
14	MACHINE CONTRACTORS	10/01/2017.	2,838,796.00
15	UNIQUE OFFERS	05/01/2017.	396,450.00
16	TRILLION PROJECT	05/01/2017.	541,150.00
17	MOBASH CONSTRUCTION	05/01/2017.	558,584.00
18	TUTI HOLDINGS	05/01/2017.	704,300.00
19	FARJANO CONSTRUCTION	05/01/2017.	768,000.00
20	ACE PAPERS	05/01/2017.	787,610.00
21	LORIS CONSTRUCTION	05/01/2017.	827,100.00
22	GAREFET LTD	05/01/2017.	854,114.00
23	SADASA LTD	05/01/2017.	922,441.95
24	NAWAL GENERAL CO. LTD	05/01/2017.	933,522.85
25	AMAROLE CIVIL CO	05/01/2017.	956,400.00
26	SANGOLE CONSTRUCTION	05/01/2017.	965,861.00
27	EASSY TIME K LTD	05/01/2017.	1,023,750.00
28	POWER AND SOLAR COMPANY	05/01/2017.	1,084,465.00
29	LIBAN SUPPLIERS	05/01/2017.	1,089,790.00
30	ADOPT CONSTRUCTION	05/01/2017.	1,119,002.00
31	HIFORCE HYDRAULIC & EQ	05/01/2017.	1,119,947.00
32	OCEANIC CONSTRUCTION LTD	05/01/2017.	1,121,140.00
33	NETCO INVESTMENT	05/01/2017.	1,128,755.00
34	FENCE AGENCIES LTD	05/01/2017.	1,151,750.00
35	ENOGLI LIMITED	05/01/2017.	1,184,764.00
36	ATLANTIC VENTURES	05/01/2017.	1,199,700.00
37	POWER AND SOLAR COMPANY	05/01/2017.	1,212,097.00
38	NONO BUILDERS	05/01/2017.	1,261,550.00
39	AMAROLE CIVIL CO	05/01/2017.	1,327,005.25
40	MILISILEEN MERCHANTS	05/01/2017.	1,355,366.30
41	RHINO TECHNOLOGY	05/01/2017.	1,388,426.00
42	EL ADAI CONSTRUCTION	05/01/2017.	1,397,163.40
43	CHAKOPENCA GENERAL	05/01/2017.	1,430,125.00
44	AL-BANA COMPANY	05/01/2017.	1,352,351.65
45	SHIBAWA GENERAL	04/04/2019.	1,069,200.00
46	DABAR INVESTMENTS	04/04/2019.	1,066,700.00
47	JOYCOT GENERAL SUPPLIES	04/04/2019.	2,442,969.00
48	KARIANDUACHA ENTREPRENEURS	04/04/2019.	972,995.00
49	KENLINK SERVICES	04/04/2019.	2,055,108.20
50	GRATIMO HOLDINGS	04/04/2019.	4,397,480.00
51	ALFEMO INVESTMENTS	04/04/2019.	838,450.00
52	WALKON INVESTMENTS	04/04/2019.	1,232,826.00
53	BENMA TECHNICAL	04/04/2019.	2,313,979.00
54	GEOCAST AGENCIES	04/04/2019.	1,064,057.00
55	DABAR INVESTMENTS	05/04/2019.	769,724.95

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56	ALFEMO INVESTMENTS	23/04/2019.	1,343,524.10
57	SANA BIL GENERAL SUPPLIES	23/04/2019.	1,335,300.00
58	ROWLA CONSTRUCTION	23/04/2019.	3,500,000.00
59	MAALYEEL HOLDINGS	23/04/2019.	1,794,520.00
60	KAHIN CONSTRUCTION LTD	24/04/2019	293,908.90
61	SCAN CONSTRUCTION	30/06/2019.	762,540.60
62	BIYO AFRICA	30/06/2019.	165,440.00
63	MASTEERED SEED TECH	30/06/2019.	160,100.00
64	SATH CONSTRUCTION LTD	30/06/2019.	1,555,620.90
65	MWANJA GENERAL SUPPLIES	30/06/2019.	1,898,354.40
66	NAKS LIMITED	30/06/2019.	209,259.90
67	TRILLION PROJECT	30/06/2019.	308,984.00
68	UNIQUE OFFERS	30/06/2019.	874,618.80
69	AQUA PRO LTD	30/06/2019.	2,043,378.50
70	BADOLE CONSTRUCTION	30/06/2019.	1,165,090.10
71	MASHIN CONSTRUCTION	30/06/2019.	244,680.00
72	GEOSCOPI INTERNATIONAL	30/06/2019.	266,933.30
73	NZEEU INVESTMENTS	30/06/2019.	762,660.00
74	WALKON INVESTMENTS	30/06/2019.	714,484.25
75	ALFENO INVESTMENT	30/06/2019.	1,114,026.10
76	LIBAN SUPPLIERS	30/06/2019.	1,200,954.00
77	SHIBAWA GENERAL	30/06/2019.	249,887.20
78	ROWLA CONSTRUCTION	30/06/2019.	825,561.20
79	BENMA TECHNICAL	30/06/2019.	1,382,725.00
80	DABAR INVESTMENTS	30/06/2019.	892,346.25
81	SANABIL GENERAL SUPPLIERS	30/06/2019.	676,033.60
82	MAALYEEL HOLDINGS	30/06/2019.	970,769.20
83	KENLINK SERVICES	30/06/2019.	455,323.20
84	KARIANDUACHA ENTREPRENEURS	30/06/2019.	894,049.30
85	DIDO AND SONS	30/06/2019.	508,894.00
86	KAHIN CONSTRUCTION LTD	30/06/2019.	569,560.50
87	VAJRA DRILL LTD	30/06/2019.	268,411.00
88	DIDO AND SONS	30/06/2019.	426,058.60
89	RHINO TECHNOLOGY	30/06/2019.	2,282,491.70
90	SANGOLE CONSTRUCTION	30/06/2019.	335,495.00
91	PIT-BULL AGENCIES	30/06/2019.	666,980.00
92	EXPORT HYDROPUMP	30/06/2019.	134,861.60
93	NAIRUN KENYA LTD	30/06/2019.	1,988,540.00
94	KABOI BUILDING	30/06/2019.	2,065,217.65
95	HAMID TRADING CO	30/06/2019.	763,500.60
96	RAKEN LTD	30/06/2019.	976,256.95
97	NORTHLINK INVESTMENT	30/06/2019.	1,573,102.00
98	DRILL WELL LTD	30/06/2019.	534,265.00
99	KANANAHU CONTRACTORS	30/06/2019.	125,630.00

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100	NYONYORO HARDWARE	30/06/2019.	632,784.00
101	VAJRA DRILL LTD	30/06/2019.	697,966.40
102	GRAVE CONSTRUCTION	30/06/2019.	1,251,477.60
103	HEDGE LINK LTD	30/06/2019.	1,485,449.60
104	COCY HOLDINGS	30/06/2019.	1,259,592.00
105	JUMA APER CONSTRUCTION	30/06/2019.	251,995.00
106	PROPERTY WORLD	30/06/2019.	3,271,539.45
107	SASAWA CONSTRUCTION	30/06/2019.	767,045.00
108	MAKARATASI LTD	30/06/2019.	973,161.10
109	PROPERTY WORLD	30/06/2019.	621,342.15
110	MAGIC TOUCH	30/06/2019.	802,190.00
111	DIESEL AND ALLIED SUPPLIES	30/06/2019.	831,659.50
112	BASLUM HARDWARE	30/06/2019.	1,253,000.00
113	REER AKIM	30/06/2019.	1,945,969.20
114	ALFEMO INVESTMENTS	30/06/2019.	1,343,670.10
115	DRESSCOL LTD	30/06/2019.	913,700.00
116	KIMBISA AGENCIES	30/06/2019.	936,524.40
	Totals		133,614,277.95
117	BILCOM SOLUTIONS	11/10/2019	333,483.80
118	PARK COMPANY LTD	11/10/2019	348,970.00
119	ZIYALE INVESTMENTS	11/10/2019	470,730.00
120	ZIYALE INVESTMENTS	11/10/2019	514,090.00
121	LORIS CONSTRUCTION LTD	11/10/2019	525,310.00
122	FRED KIM AGENCIES	11/10/2019	570,685.00
123	WORLDLINK CONSTRUCTION	11/10/2019	608,830.00
124	TAWAKAL CONSTRUCTION	11/10/2019	609,120.00
125	TUTI HOLDINGS	11/10/2019	645,180.90
126	BETA HOLDINGS LTD	11/10/2019	686,328.30
127	PROPERTY WORLD	11/10/2019	784,136.25
128	MANAL CONSTRUCTION	11/10/2019	833,318.00
129	DUBEE CONSTRUCTION	11/10/2019	987,546.25
130	KIRWAN	11/10/2019	1,299,780.50
131	SIX ELEVEN ENERGY CONSTRUCTION	11/10/2019	1,112,336.00
132	EASY TIME	11/10/2019	357,658.90
133	SADASA	11/10/2019	206,610.30
134	FREDKIM AGENCIS	11/10/2019	609,635.00
135	LIBAN SUPPLIES	11/10/2019	723,350.00
136	RIANG SERVICES	11/10/2019	962,264.00
137	TRILCON PROJECT	11/10/2019	1,012,344.80
138	TONGWEIN CONSTRUCTION LTD	11/10/2019	1,761,080.00
139	MARCANN CONSTRUCTION	11/10/2019	826,641.60
140	JUMA APEI COMPANY LTD	17/10/2019	375,270.00
141	NESTLES SOLUTION	17/10/2019	720,131.00
142	KARURA ENGINEERING WORKS	17/10/2019	364,910.00

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143	DALLO HOLIDINGS LTD	17/10/2019	1,878,561.20
144	LIBAN SUPPLIERS & ENG LTD	17/10/2019	101,834.90
145	QUARD TRADERS LTD	17/10/2019	426,859.90
146	TONGWEINE CON- AND TRANSPORT LTD	17/10/2019	517,615.00
147	JOMAL CONSTRUCTION LTD	17/10/2019	1,134,469.30
148	MANAL CONSTRUCTION LTD	17/10/2019	404,517.80
149	AMROLE CIVIL CONSTRUCTORS	17/10/2019	259,630.50
150	WASO BUILDING AND WORKS	17/10/2019	112,333.50
151	RANGIKO CONSTRUCTION	17/10/2019	474,668.00
152	PARK CO LTD	17/10/2019	460,300.00
153	FREDKIM AGENCIES LTD	17/10/2019	958,476.80
154	BUILD CONCEPTS GROUP LIMITED	17/10/2019	1,556,876.80
155	WILLER TE CHNICAL AGENCIES	17/10/2019	754,570.00
156	ZEPELIN ENGINEERING SERVICES	17/10/2019	965,178.00
157	INSIGHT LOGISTIC LTD	17/10/2019	703,920.00
158	MARCAN CONTRACTORS CO LTD	17/10/2019	147,361.60
159	ELITE BUILDERS CO LTD	17/10/2019	1,530,865.90
160	DUBEE CONSTRUCTION	17/10/2019	259,566.70
161	SCAN CONSTRUCTION LTD	17/10/2019	443,541.70
162	AMG SAGIRIN LTD	17/10/2019	1,178,583.00
163	GLACO HOLDINGS LTD	17/10/2019	346,760.00
164	TAWAKAL CONSTRUCTION CO LTD	17/10/2019	618,753.00
165	GLACO HOLDINGS LTD	17/10/2019	341,160.00
166	KABOI BULDING CIN LTD	17/10/2019	72,425.00
167	RHINO TECH WORK	17/10/2019	656,529.35
168	NORLACOL INTERNATINAL LT	17/10/2019	282,404.80
169	MADEY INVESTMENTS LTD	17/10/2019	817,756.00
170	RHINO TECH WORK	17/10/2019	653,568.60
171	RHINO TECH WORK	17/10/2019	670,910.20
172	NAWAL GENERAL CONTRACTORS	17/10/2019	503,552.80
173	BAINRIDGE HOLDINGS	12/03/2020.	517,854.70
174	BAINRIDGE HOLDINGS	12/03/2020.	733,950.00
175	PROPERTY WORLD (10%)	03/06/2020.	1,917,527.70
176	LILAF CONTRACTORS CO LTD	12/06/2020.	1,140,143.40
177	MOBASH CONSTRUCTION LTD	12/06/2020.	539,784.90
178	NAKS LIMITED	12/06/2020.	503,680.00
179	RHINO GROUPS LTD	12/06/2020.	652,520.75
180	KULAN GROUPS LTD	12/06/2020.	242,689.50
181	FARJANO CONSTRUCTION CO LTD	12/06/2020.	523,695.00
182	TATE CENTRE SUPPLIES	12/06/2020.	423,515.00
183	ROKS TRADING CO LTD	12/06/2020.	894,980.00
184	LAFEY CONSTRUCTION CO LTD	12/06/2020.	101,198.50
185	TULA GENERAL CON LTD	12/06/2020.	979,089.50
186	NORTHERN SERVICES CO LTD	12/06/2020.	93,211.00

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187	PIONEER ENGINEERING & CON LTD	12/06/2020.	815,038.50
188	LIBAN SUPPLIERS & ENG LTD	12/06/2020.	152,875.50
189	PROPERTY WORLD	12/06/2020.	995,177.50
190	SATH CONSTRUCTION LTD	12/06/2020.	1,796,140.85
191	PROPERTY WORLD	30/06/2020.	2,130,392.50
	Totals		52,636,755.75

GRAND TOTALS

186,251,033.70

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ANNEX 3

DEVELOPMENT. ACCOUNT

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION
AS AT 30TH JUNE 2020 STATION IRRIGATION-VOTE-1167.

	Sh.	Sh.
Balance as per Bank Certificate		4,655,973.75
Less -----		
1. Payments in Cash Boo recorded in Bank Statement (Unpresented Cheques)	327,433,600.00	
2. Receipts in Bank Statement not yet recorded in Cash book	-	327,433,600.00
Add -----		
3. Payment in Bank Statement not yet recorded in Cash Book	-	
4 Receipts in Cash Book not yet Recorded in Bank Statement	322,800,000.00	322,800,000.00
Balance as per cash Book		22,373.75
I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.		
..... <div style="display: flex; justify-content: space-between;"> Signature Designation </div>		
I Certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is Correct.		
Reconciled by..... Signature..... Date.....		
Approved by..... Signature..... Date.....		

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For the year ended June 30,2020

DEV. ACCOUNT

CBK A/C NO. 1000384123

PAYMENT IN CB NOT IN BANK AS AT 30TH JUNE 2020

DATE	DETAILS	AMOUNT
6/30/2020	PETER K NJIRU	94,500.00
6/30/2020	SAMWEL OKELLO	29,400.00
6/30/2020	SAMUEL K KOSGEI	78,400.00
6/30/2020	TIMOTHY G MUSA	78,400.00
6/30/2020	JANET TULULA	136,400.00
6/30/2020	MARY MUKAMI GATHENGE	53,900.00
6/30/2020	CALVINS OUMA OTIENO	92,400.00
6/30/2020	BENJAMIN TSUMA	53,900.00
6/30/2020	STEPHEN MUSYOKI	54,100.00
6/30/2020	JOHN GATURU	115,500.00
6/30/2020	COLLINS OKELLO	53,900.00
6/30/2020	MARTIN NGAA	42,000.00
6/30/2020	SAMSON THEURI	42,000.00
6/30/2020	STEPHEN NJAGI	42,000.00
6/30/2020	SAMUEL KOSGEI	42,000.00
6/30/2020	NANCY GETANDA	42,000.00
6/30/2020	JOSEPH MWANGI	50,400.00
6/30/2020	NATIONAL IRRIGATION BOARD	30,000,000.00
6/30/2020	NATIONAL IRRIGATION BOARD	226,518,400.00
6/30/2020	NATIONAL IRRIGATION BOARD	69,500,000.00
6/30/2020	STEPHEN GATEI	84,000.00
6/30/2020	BENARD OWINO	146,000.00
6/30/2020	BONIFACE ATSWERE	84,000.00
	TOTALS	327,433,600.00

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STATE DEPARTMENT OF IRRIGATION
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For the year ended June 30,2020

DEV. ACCOUNT

CBK A/C NO. 1000384123

RECEIPT IN BANK NOT IN CB AS AT 30TH JUNE 2020

DATE	DETAILS	AMOUNT
	TOTAL	-

DEV. ACCOUNT

CBK A/C NO. 1000384123

PAYMENT IN BANK STATEMENT NOT IN CB AS AT 30TH JUNE 2020

DATE	DETAILS	AMOUNT
	TOTALS	-

DEV. ACCOUNT

CBK A/C NO. 1000384123

RECEIPT IN CB NOT IN BANK AS AT 30TH JUNE 2020

DATE	DETAILS	AMOUNT
30/6/2020	EXCHEQUER ISSUE	322,800,000.00
	TOTALS	322,800,000.00

MINISTRY OF WATER, SANITATION AND IRRIGATION
STATE DEPARTMENT OF IRRIGATION
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For the year ended June 30,2020

ANNEX 4

RECURRENT ACCOUNT

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT 30TH JUNE 2020 STATION IRRIGATION-VOTE-1167.
CBK A/C NO. 1000384115

	Sh.	Sh.
Balance as per Bank Certificate		120,050.50
Less -----		
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	9,950,728.25	
2. Receipts in Bank Statement not yet recorded in Cash book	-	9,950,728.25
Add -----		
3. Payment in Bank Statement not yet recorded in Cash Book	-	
4 Receipts in Cash Book not yet Recorded in Bank Statement	47,284,124.00	47,284,124.00
Balance as per cash Book		37,453,446.25
I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.		
FOR PRINCIPAL SECRETARY		
Signature	Designation	
I Certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is Correct.		
Reconciled by..... Signature..... Date.....		
Approved by..... Signature..... Date.....		

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RECURRENT. ACCOUNT		
CBK A/C NO. 1000384115		
PAYMENT IN CASHBOOK NOT IN BANK AS AT 30TH JUNE 2020		
DATE	DETAILS	AMOUNT
6/12/2020	MAVUNO KENYA AUTOMASTERS - TAX	5,110.35
6/12/2020	FARWEST AUTOCARE - TAX	6,017.25
6/15/2020	NICKSHATON (TAX)	23,324.80
6/30/2020	MATHEW O.AMBUCHI	30,000.00
6/30/2020	MICHAEL MATHU NJUGUNA	60,000.00
6/30/2020	BENJAMIN TSUMA	99,000.00
6/30/2020	KENYA SCHOOL OF GOVERNMENT	78,424.15
6/30/2020	KENYA SCHOOL OF GOVERNMENT(TAX)	1,375.85
6/30/2020	E. INDAKWA	535,500.00
6/30/2020	ESTHER NGUGI	10,000.00
6/30/2020	ESTHER NGUGI	10,000.00
6/30/2020	NICKSHATON ENTERPRISES	1,329,513.20
6/30/2020	NICKSHATON (TAX)	23,324.80
6/30/2020	LIBERTY LIFE	43,353.10
6/30/2020	MOHAMMED NASSIR	5,000.00
6/30/2020	SAMUEL KIMONDIO	9,800.00
6/30/2020	BETTY LIYAI	9,800.00
6/30/2020	PAMELA KIDINI	10,000.00
6/30/2020	CONSOLATA MWAI	64,000.00
6/30/2020	MARK RAFIMBI	64,000.00
6/30/2020	CHRISTINE NGANDA	64,000.00
6/30/2020	MARTIN OKWACH	64,000.00
6/30/2020	HILDA NZUE	64,000.00
6/30/2020	MIHWA M. KILILO	32,000.00
6/30/2020	JOSEPH M. MUTETI	32,000.00

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STATE DEPARTMENT OF IRRIGATION
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6/30/2020	BEN K. WAFULA	32,000.00
6/30/2020	BETTY LIYAI	10,000.00
6/30/2020	BETTY LIYAI	10,000.00
6/30/2020	BETTY LIYAI	10,000.00
6/30/2020	OSCAR MOSIMA	10,000.00
6/30/2020	DAMARIS NYACHIEO	10,000.00
6/30/2020	DAMARIS NYACHIEO	10,000.00
6/30/2020	ESTHER NGUGI	10,000.00
6/30/2020	IRENE NJIRU	10,000.00
6/30/2020	DEBORAH MAKANGA	10,000.00
6/30/2020	DEBORAH MAKANGA	10,000.00
6/30/2020	DEBORAH MAKANGA	10,000.00
6/30/2020	DEBORAH MAKANGA	10,000.00
6/30/2020	TIMOTHY MUSA	99,950.00
6/30/2020	TIMOTHY MUSA	99,938.00
6/30/2020	SHEBA NYANTIKA	10,000.00
6/30/2020	IBRAHIM MOHAMMED	69,400.00
6/30/2020	SHEBA NYANTIKA	50,400.00
6/30/2020	ZEVELIUS BASWETI	50,400.00
6/30/2020	ROSE MACHARIA	63,000.00
6/30/2020	STEPHEN MURIUKI	10,000.00
6/30/2020	M.O. AMBUCHI	40,000.00
6/30/2020	BAETE E.A. LTD	341,000.00
6/30/2020	KABRO ENTERPRISES	441,258.60
6/30/2020	KABRO ENTERPRISES (TAX)	7,741.40
6/30/2020	GITTS AUTO WORKS	224,462.05
6/30/2020	GITTS AUTO WORKS (TAX)	3,937.95
6/30/2020	GITTS AUTO WORKS	548,379.30

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6/30/2020	GITTS AUTO WORKS (TAX)	9,620.70
6/30/2020	GITTS AUTO WORKS	391,629.30
6/30/2020	GITTS AUTO WORKS (TAX)	6,870.70
6/30/2020	UNIQUE PLANT & AUTO	343,768.95
6/30/2020	UNIQUE PLANT & AUTO (TAX)	6,031.05
6/30/2020	SAMO AGENCIES	481,536.00
6/30/2020	SAMO AGENCIES (TAX)	8,448.00
6/30/2020	WELMA AGENCIES	385,958.80
6/30/2020	WELMA AGENCIES (TAX)	6,771.20
6/30/2020	ROSE BARAZA	10,000.00
6/30/2020	SAMWELL OKELLO	10,000.00
6/30/2020	CHRISTOPHER NGETICH	10,000.00
6/30/2020	PIUS MULWA	10,000.00
6/30/2020	JOHN MURIUKI	10,000.00
6/30/2020	MATHEW O.AMBUCHI	10,000.00
6/30/2020	LYDIA KINUTHIA	10,000.00
6/30/2020	GEORGE ACHAPA	10,000.00
6/30/2020	MAURICE OPONDO	10,000.00
6/30/2020	BENJAMIN TSUMA	10,000.00
6/30/2020	MARK RAFIMBI	10,000.00
6/30/2020	ROSE BARAZA	24,000.00
6/30/2020	SAMWELL OKELLO	24,000.00
6/30/2020	CHRISTOPHER NGETICH	24,000.00
6/30/2020	PIUS MULWA	24,000.00
6/30/2020	JOHN MURIUKI	24,000.00
6/30/2020	MATHEW O.AMBUCHI	24,000.00
6/30/2020	LYDIA KINUTHIA	24,000.00
6/30/2020	GEORGE ACHAPA	24,000.00

MINISTRY OF WATER, SANITATION AND IRRIGATION
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6/30/2020	ROBINA MASESE	24,000.00
6/30/2020	ANDERSON MWAMUYE	24,000.00
6/30/2020	BENJAMIN TSUMA	24,000.00
6/30/2020	KAVAKA MBULWA	78,400.00
6/30/2020	LISPER MACHOKA	78,400.00
6/30/2020	PHYLLIS KABIRU	78,400.00
6/30/2020	TAMAR LAALIA	78,400.00
6/30/2020	AMINA IDO	44,100.00
6/30/2020	EDWARD MUTISYA	44,100.00
6/30/2020	BENJAMIN TSUMA	44,100.00
6/30/2020	GWENDO AUTO REPAIRS	371,286.20
6/30/2020	GWENDO AUTO REPAIRS (TAX)	6,513.80
6/30/2020	PS - ANDERSON MWAMUYE	60,000.00
6/30/2020	BENJAMIN TSUMA	98,000.00
6/30/2020	PS - SAMWEL OKELLO	150,000.00
6/30/2020	PS - CHRISTOPHER NGETICH	200,000.00
6/30/2020	ICPAK	36,362.05
6/30/2020	ICPAK - TAX	637.95
6/30/2020	SHENA GENERAL SUPPLIES	910,525.85
6/30/2020	SHENA GENERAL SUPPLIES - TAX	15,974.15
6/30/2020	KHENEPHASE INVESTMENT	707,586.20
6/30/2020	KHENEPHASE INVESTMENT - TAX	12,413.80
6/30/2020	LITHOGRAPHICS EXPOSED - TAX	5,982.75
6/30/2020	ROSE BARAZA	29,500.00
	TOTALS	9,950,728.25

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RECURRENT ACCOUNT		
CBK A/C NO. 1000384115		
RECEIPT IN BANK NOT IN CASHBOOK AS AT 30TH JUNE 2020		
DATE	DETAILS	AMOUNT
	TOTAL	-

RECURRENT ACCOUNT		
CBK A/C NO. 1000384115		
PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2020		
DATE	DETAILS	AMOUNT
	TOTAL	0.00

RECURRENT ACCOUNT		
CBK A/C NO. 1000384115		
RECEIPT IN CASHBOOK NOT IN BANK AS AT 30TH JUNE 2020		
DATE	DETAILS	AMOUNT
6/30/2020	EXCHEQUER ISSUE	15,000,000.00
6/30/2020	EXCHEQUER ISSUE	32,284,124.00
	TOTAL	47,284,124.00

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ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Description	Historical cost b/f (ksh)	Additional during the year	Disposal during the year	historical cost c/f
		Kshs		Kshs
Refurbishment of Buildings	6,218,305,853	-	-	6,218,305,853
Construction and Civil Works	1,156,170,172	1,069,940,685	-	2,226,110,857
Overhaul of Vehicles and Other Transport Equipment		-	-	-
Purchase of Office Furniture and General Equipment	174,330	814,080	-	988,410
Purchase of ICT Equipment, Software and Other ICT assets	68,000	-	-	68,000
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	21,248,336	27,450,225	-	48,698,561
Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-	-
Heritage and cultural assets	2,810,463			2,810,463
Sub Total	7,398,777,154	1,098,204,990	-	8,496,982,144
Financial Assets			-	-
TOTAL	7,398,777,154	1,098,204,990	-	8,496,982,144

ANNEX 6– LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR IRRIGATION.

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Small Holder Irrigation Programme	Irrigation	Mr.Joseph W.Irungu.	Yes
2	Lower Nzoia Irrigation Project Phase 2	Irrigation	Mr.Joseph W.Irungu.	Yes
3	Bura Irrigation Scheme	Irrigation	Mr.Joseph W.Irungu.	No
4	Land Reclamation Programme	Land Reclamation	Mr.Joseph W.Irungu.	Yes
5	Community Based Irrigation Project	Irrigation	Mr.Joseph W.Irungu.	Yes

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6	GalanaKulalu Irrigation Development Project	Irrigation	Mr.Joseph W.Irungu.	Yes
7	National Expanded Irrigation Programme	Irrigation	Mr.Joseph W.Irungu.	No
8	Mwea Irrigation Development Project	Irrigation	Mr.Joseph W.Irungu.	No
9	Rwabura Irrigation Project	Irrigation	Mr.Joseph W.Irungu.	No
10	National Water Harvesting and Ground Water Exploitation.	Construction of Waterpans/Dams and Drilling of Bore holes.	Mr.Joseph W.Irungu.	Yes
11	Water for Schools	Drilling of bore holes	Mr.Joseph W.Irungu.	Yes

ANNEX 7– LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR IRRIGATION

1. National Irrigation Authority

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ANNEX 8- 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

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ANNEX 9

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)
1.	Inaccurate cash and cash equivalents	Cashbooks and reconciliations have been amended and reflect the correct cash and cash equivalent balances, as per the attachments. (Bank reconciliation statements).	HAU	Resolved	
2.	Unsupported Accounts Payables	A schedule supporting the outstanding pending bills as at 30 th June 2019 has been provided for verification/Copy of revised financials statements 2017/18 and 18/19 provided. Further relevant payments vouchers are available for verification.	HAU	Resolved	
3.	Unaccounted for Proceeds from Sales of Assets	NIB is budgeted to be funded by disbursements from the exchequer, proceeds from foreign borrowings and proceeds from sale of assets as transfers to the Board. The breakdown of the proceeds as per individual ledger transactions to support the receipts can be obtained from the National Irrigation Board where the original documents are kept	HAU	Resolved	
4.	Unreconciled Transfers to Other Government Units	The transfers to other Government units under development grant to the National Irrigation Board has since been reconciled with the Ledger balances and financial statements restated.	HAU	Resolved	
5.	Unaccounted for Fuel	Strict measures and controls have been introduced on fueling ministry's vehicles. The controls include;	SA	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)
6.	Unauthorized Reallocation of expenses of ksh 9,035,913.70	the budget for acquisition of assets was under two items; 3110500-Construction and civil works and 3111400-Research, Feasibility studies, project preparation and design, project supervision Ksh.9, 035,913.70 was charged from item 3111400 and relates to expenses incurred during project supervision.	CFO	Resolved	
7.	Lack of Payee Details on IFMIS Report	This is a system configuration issue and that IFMIS ledger reports do not give details of the payee.	HAU	Resolved	
8.	Wasteful Expenditure	Items were required for the launch of Thwake Multi-purpose Dam. The project is ongoing and the items will be used for the intended/related function once arranged.	DLR	Unresolved	30 th June, 2021
9.	Failure to Maintain a Complete Assets Register	The balances presented in the financial statements have since been reconciled with the updated register	SA	Resolved	
11.	Project Management -Non-Payment, Stalled projects&Unsupported Expenses.	Insufficient budgetary provision, programs affected by Supplementary cuts and insufficient exchequer release, Project inspection and acceptance reports and the payment certificates and all supporting documents available for perusal.	DLR	Unresolved	30 th June, 2021
12.	Procurement Process and Lack of Approved User Request	All requests for procurement of goods/services done or undertaken during this financial year 2018/2019 were raised and approved by the accounting officer as required by the law	HSCM	Resolved	
15.	Pending bills carried forward	The pending bills were necessitated by lack of enough funding. The National Treasury advised that the bills should take first charge in the preceding financial year.	HSCM	Resolved	



Trial Balance Comparison Report

Entity: 1167-State Department of Irrigation

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110101 Basic Salaries - Civil Service	112,787,345.40	0.00	125,578,688.70	0.00
2110100 Basic Salaries - Permanent Employees	112,787,345.40	0.00	125,578,688.70	0.00
2110301 House Allowance	42,995,942.80	0.00	54,260,354.40	0.00
2110309 Special Duty Allowance	654,751.90	0.00	0.00	0.00
2110314 Transport Allowance	13,716,915.25	0.00	16,914,323.50	0.00
2110315 Extraneous Allowance	0.00	0.00	163,750.00	0.00
2110320 Leave Allowance	986,000.00	0.00	3,142,038.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	10,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	58,353,609.95	0.00	84,480,465.90	0.00
2110000 Wages and Salary Contributions	171,140,955.35	0.00	210,059,154.60	0.00
2210101 Electricity	70,000.00	0.00	617,324.00	0.00
2210102 Water and Sewerage Charges	643,023.00	0.00	807,096.00	0.00
2210100 Utilities, Supplies and Services	713,023.00	0.00	1,424,420.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,423,447.05	0.00	1,750,919.85	0.00
2210202 Internet Connections	0.00	0.00	180,147.50	0.00
2210203 Courier & Postal Services	0.00	0.00	126,200.00	0.00
2210200 Communication, Supplies and Services	1,423,447.05	0.00	2,057,267.35	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,778,188.00	0.00	2,075,190.00	0.00
2210302 Accommodation - Domestic Travel	3,426,848.00	0.00	1,590,273.00	0.00
2210303 Daily Subsistence Allowance	6,268,966.00	0.00	2,696,351.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	773,250.00	0.00	534,424.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	13,247,252.00	0.00	6,896,238.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	728,700.00	0.00	10,406,862.00	0.00
2210402 Accommodation	265,322.00	0.00	376,587.00	0.00
2210403 Daily Subsistence Allowance	804,064.60	0.00	1,112,600.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	304,300.00	0.00	135,700.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,102,386.60	0.00	12,031,749.00	0.00
2210502 Publishing & Printing Services	770,336.00	0.00	1,525,320.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	468,960.00	0.00	565,831.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,239,296.00	0.00	2,091,151.00	0.00
2210604 Hire of Transport, Equipment	3,466,200.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	3,466,200.00	0.00	0.00	0.00
2210701 Travel Allowance	633,894.00	0.00	248,700.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	52,500.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	19,600.00	0.00	0.00	0.00
2210710 Accommodation Allowance	589,970.00	0.00	283,300.00	0.00
2210711 Tuition Fees Allowance	1,084,729.00	0.00	420,238.00	0.00
2210700 Training Expenses	2,380,693.00	0.00	952,238.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,701,518.00	0.00	1,348,870.50	0.00
2210802 Boards, Committees, Conferences and Seminars	3,809,050.00	0.00	2,019,577.30	0.00
2210800 Hospitality Supplies and Services	5,510,568.00	0.00	3,368,447.80	0.00
2211009 Education and Library Supplies	200,550.00	0.00	132,600.00	0.00
2211000 Specialised Materials and Supplies	200,550.00	0.00	132,600.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,949,288.00	0.00	2,921,163.00	0.00
2211102 Supplies and Accessories for Computers and Printers	5,983,281.85	0.00	26,406,210.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	234,040.95	0.00	50,000.00	0.00
2211100 Office and General Supplies and Services	8,166,610.80	0.00	29,377,373.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211201 Refined Fuels and Lubricants for Transport	5,452,000.00	0.00	4,733,650.00	0.00
2211200 Fuel Oil and Lubricants	5,452,000.00	0.00	4,733,650.00	0.00
2211305 Contracted Guards and Cleaning Services	2,459,128.20	0.00	3,228,700.00	0.00
2211311 Contracted Technical Services	485,668.85	0.00	0.00	0.00
2211321 Parking charges	1,842,822.00	0.00	0.00	0.00
2211322 Binding of Records	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	4,787,619.05	0.00	3,228,700.00	0.00
2210000 Goods and Services	48,689,645.50	0.00	66,293,834.15	0.00
2220101 Maintenance Expenses - Motor Vehicles	3,306,337.00	0.00	6,939,842.30	0.00
2220100 Routine Maintenance - Vehicles	3,306,337.00	0.00	6,939,842.30	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	122,840.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	2,705,676.00	0.00	8,650,400.00	0.00
2220200 Routine Maintenance - Other Assets	2,828,516.00	0.00	8,650,400.00	0.00
2220000 Routine Maintenance	6,134,853.00	0.00	15,590,242.30	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	564,765,143.80	0.00	1,316,076,064.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	564,765,143.80	0.00	1,316,076,064.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	6,483,060,324.40	0.00	5,510,537,963.75	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	6,483,060,324.40	0.00	5,510,537,963.75	0.00
2630000 Grants & Transfer To Other Govt. Units	7,047,825,468.20	0.00	6,826,614,027.75	0.00
3110504 Other Infrastructure and Civil Works	1,069,940,685.20	0.00	1,150,987,653.00	0.00
3110500 Construction and Civil Works	1,069,940,685.20	0.00	1,150,987,653.00	0.00
3110902 Purchase of Household and Institutional Appliances	366,080.00	0.00	81,830.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	366,080.00	0.00	81,830.00	0.00
3111009 Purchase of other Office Equipment	448,000.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	448,000.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	27,450,225.00	0.00	21,248,336.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	27,450,225.00	0.00	21,248,336.00	0.00
3110000 Acquisition of Fixed Capital Assets	1,098,204,990.20	0.00	1,172,317,819.00	0.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	304,465,143.80	0.00	365,938,792.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	304,465,143.80	0.00	365,938,792.00
3510000 Receipts from the Sale of Fixed Assets	0.00	304,465,143.80	0.00	365,938,792.00
5120201 Borrowing from Foreign Governments	0.00	1,823,791,448.40	0.00	320,972,249.65
5120200 Foreign Borrowing-Direct Payments	0.00	1,823,791,448.40	0.00	320,972,249.65
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,823,791,448.40	0.00	320,972,249.65
6530101 Ministry HQ Recurrent Bank A/C	37,453,446.25	0.00	1,835,053.65	0.00
6530100 Recurrent Bank Accounts	37,453,446.25	0.00	1,835,053.65	0.00
6530000 Recurrent Bank Accounts	37,453,446.25	0.00	1,835,053.65	0.00
6540101 Ministry HQ Development Bank A	22,373.75	0.00	15,409,342.00	0.00
6540100 Development Bank Accounts	22,373.75	0.00	15,409,342.00	0.00
6540000 Development Bank Accounts	22,373.75	0.00	15,409,342.00	0.00
6550101 Ministry HQ Deposit Bank A/C	186,251,033.70	0.00	196,611,031.00	0.00
6550100 Deposit Bank Accounts	186,251,033.70	0.00	196,611,031.00	0.00
6550000 Deposit Bank Account	186,251,033.70	0.00	196,611,031.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6740101 Prepayment	287,977.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	287,977.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	287,977.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	300,300.00	0.00
6760100 Imprests	0.00	0.00	300,300.00	0.00
6760000 Government Imprests	0.00	0.00	300,300.00	0.00
6780101 General Suspense A/C	0.00	0.60	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6780100 Suspense & Clearance Account	0.00	0.60	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.60	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	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	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	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	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	186,251,034.00	0.00	196,611,031.00
7320200 Other General Liabilities	0.00	186,251,034.00	0.00	196,611,031.00
7320000 Other Liabilities	0.00	186,251,034.00	0.00	196,611,031.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	20.00	0.00	0.00
7380100	0.00	20.00	0.00	0.00
7380000 Withholding Taxes	0.00	20.00	0.00	0.00
7390102 Expense AP Acruel	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	13,903,011,848.25	0.00	7,621,508,731.80
9910209 Remittances to Exchequer	17,544,715.95	0.00	0.00	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	17,544,715.95	13,903,011,848.25	0.00	7,621,508,731.80
9910000 Provisions	17,544,715.95	13,903,011,848.25	0.00	7,621,508,731.80
9999999 Consolidated Fund	7,603,964,036.15	0.00	0.00	0.00
9999900	7,603,964,036.15	0.00	0.00	0.00
9990000 Opening Balance Reserves	7,603,964,036.15	0.00	0.00	0.00
Total	16,217,519,495.05	16,217,519,495.05	8,505,030,804.45	8,505,030,804.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384123

Balance as per bank certificate

22,373.75

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

22,373.75

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384123

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384115

Balance as per bank certificate

37,453,446.25

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

37,453,446.25

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384115

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1167-State Department of Irrigation

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	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	6,281,503,116.45	7,621,508,731.80
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,823,791,448.40	320,972,249.65
Proceeds from Sales of Assets	8	304,465,143.80	365,938,792.00
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		8,409,759,708.65	8,308,419,773.45
PAYMENTS			
Compensation of Employees	12	171,140,955.35	210,059,154.60
Use of goods and Services	13	54,824,498.50	81,884,076.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,047,825,468.20	6,826,614,027.75
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	1,098,204,990.20	1,172,317,819.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		8,371,995,912.25	8,290,875,077.80
SURPLUS/DEFICIT		37,763,796.40	17,544,695.65

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: 1167-State Department of Irrigation

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	223,726,853.70	213,855,426.65
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		223,726,853.70	213,855,426.65
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	287,976.40	300,300.00
TOTAL FINANCIAL ASSETS		224,014,830.10	214,155,726.65
Financial Liabilities			
Accounts Payables - Deposits	24	186,251,054.00	196,611,031.00
NET FINANCIAL ASSETS		37,763,776.10	17,544,695.65
REPRESENTED BY			
Fund Balance b/fwd	25	17,544,695.65	0.00
Prior Year Adjustment	26	(17,544,715.95)	0.00
Surplus/Deficit for the Year		37,763,796.40	17,544,695.65
NET FINANCIAL POSITION		37,763,776.10	17,544,695.65

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: 1167-State Department of Irrigation

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	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	6,281,503,116.45	7,621,508,731.80
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	171,140,955.35	210,059,154.60
Use of goods and Services	13	54,824,498.50	81,884,076.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,047,825,468.20	6,826,614,027.75
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(10,347,653.40)	196,310,731.00
Prior year adjustments		(17,544,715.95)	0.00
Net Cash From Operating Activities	A	(1,020,180,174.95)	699,262,204.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	304,465,143.80	365,938,792.00
Acquisition of Assets	18	1,098,204,990.20	1,172,317,819.00
Net Cash Flow From Investing Activities	B	(793,739,846.40)	(806,379,027.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,823,791,448.40	320,972,249.65
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	1,823,791,448.40	320,972,249.65
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	9,871,427.05	213,855,426.65
Cash and Cash Equivalent at BEGINNING of The Year		213,855,426.65	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	223,726,853.70	213,855,426.65

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: 1167-State Department of Irrigation

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

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	6,281,503,116.45	7,621,508,731.80
TOTAL		6,281,503,116.45	7,621,508,731.80

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	1,823,791,448.40	320,972,249.65
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		1,823,791,448.40	320,972,249.65

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	304,465,143.80	365,938,792.00
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		304,465,143.80	365,938,792.00

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	112,787,345.40	125,578,688.70
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	58,353,609.95	84,480,465.90
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		171,140,955.35	210,059,154.60

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	713,023.00	1,424,420.00
Communication, Supplies and Services	2210200	1,423,447.05	2,057,267.35
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	13,247,252.00	6,896,238.00
Foreign Travel and Subsistence, and other transportation costs	2210400	2,102,386.60	12,031,749.00
Printing, Advertising and Information Supplies and Services	2210500	1,239,296.00	2,091,151.00
Rentals of Produced Assets	2210600	3,466,200.00	0.00
Training Expenses	2210700	2,380,693.00	952,238.00
Hospitality Supplies and Servi	2210800	5,510,568.00	3,368,447.80
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	200,550.00	132,600.00
Office and General Supplies and Services	2211100	8,166,610.80	29,377,373.00
Fuel Oil and Lubricants	2211200	5,452,000.00	4,733,650.00
Other Operating Expenses	2211300	4,787,619.05	3,228,700.00
Routine Maintenance - Vehicles	2220100	3,306,337.00	6,939,842.30
Routine Maintenance - Other Assets	2220200	2,828,516.00	8,650,400.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		54,824,498.50	81,884,076.45

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	564,765,143.80	1,316,076,064.00
Capital Grants to Government Agencies and other Levels of Government	2630200	6,483,060,324.40	5,510,537,963.75
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		7,047,825,468.20	6,826,614,027.75

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	1,069,940,685.20	1,150,987,653.00
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	366,060.00	81,830.00
Purchase of Office Furniture and General Equipment	3111000	448,000.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	27,450,225.00	21,248,336.00
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		1,098,204,990.20	1,172,317,819.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	37,453,446.25	1,835,053.65
Development Bank Accounts	6540000	22,373.75	15,409,342.00
Deposit Bank Account	6550000	186,251,033.70	196,611,031.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		223,726,853.70	213,855,426.65

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	287,977.00	0.00
Government Imprests	6760000	0.00	300,300.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.60	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		287,977.60	300,300.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	186,251,034.00	196,611,031.00
Deposits	7310000	0.00	0.00
Withholding Taxes	7380000	20.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		186,251,054.00	196,611,031.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	213,855,426.65	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	300,300.00	0.00
Opening Balance - Deposits	24	(196,611,031.00)	0.00
TOTAL		17,544,695.65	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	17,544,715.95	0.00
TOTAL		17,544,716.00	0.00



Statment of Budget Execution
 Entity: 1167-State Department of Irrigation
 Current Period: JUL-19 To JUN-20

	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	200,000,000.00	0.00	(200,000,000.00)	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	6,281,503,116.45	(6,281,503,116.45)	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	1,662,556,674.00	0.00	871,342,641.00	2,533,899,315.00	1,823,791,448.40	710,107,866.60	71.98%
Proceeds from Sales of Assets	8	154,000,000.00	0.00	154,000,000.00	308,000,000.00	304,465,143.80	3,534,856.20	98.85%
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		2,016,556,674.00	0.00	825,342,641.00	2,841,899,315.00	8,409,759,708.65	(5,567,860,393.65)	295.92%
PAYMENTS								
Compensation of Employees	12	118,849,996.50	0.00	70,582,246.50	189,432,243.00	171,140,955.35	18,291,287.65	90.34%
Use of goods and Services	13	80,324,729.00	0.00	(7,106,414.00)	73,218,315.00	54,824,498.50	18,393,816.50	74.88%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	7,611,806,674.00	0.00	375,542,641.00	7,987,349,315.00	7,047,825,468.20	939,523,846.80	88.24%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	300,000.00	0.00	300,000.00	600,000.00	0.00	600,000.00	0.00%
Acquisition of Assets	18	1,177,325,274.50	0.00	(9,511,194.50)	1,167,814,080.00	1,098,204,990.20	69,609,089.80	94.04%
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		8,988,606,674.00	0.00	429,807,279.00	9,418,413,953.00	8,371,995,912.25	1,046,418,040.75	88.89%



Statment of Budget Executlon

Entity: 1167-State Department of Irrigation

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution - Recurrent Expenditure

Entity: 1167-State Department of Irrigation

Current Period: JUL-19 To JUN-20

	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	524,464,638.00	(524,464,638.00)	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	154,000,000.00	0.00	154,000,000.00	308,000,000.00	304,465,143.80	3,534,856.20	98.85%
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		154,000,000.00	0.00	154,000,000.00	308,000,000.00	828,929,781.80	(520,929,781.80)	269.13%
PAYMENTS								
Compensation of Employees	12	118,849,996.50	0.00	70,582,246.50	189,432,243.00	171,140,955.35	18,291,287.65	90.34%
Use of goods and Services	13	80,324,729.00	0.00	(7,106,414.00)	73,218,315.00	54,824,498.50	18,393,816.50	74.88%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	284,200,000.00	0.00	284,200,000.00	568,400,000.00	564,765,143.80	3,634,856.20	99.36%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	300,000.00	0.00	300,000.00	600,000.00	0.00	600,000.00	0.00%
Acquisition of Assets	18	5,325,274.50	0.00	(4,511,194.50)	814,080.00	814,080.00	0.00	100.00%
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		489,000,000.00	0.00	343,464,638.00	832,464,638.00	791,544,677.65	40,919,960.35	95.08%



Statment of Budget Execution - Recurrent Expenditure

Entity: 1167-State Department of Irrigation

Current Period: JUL-19 To JUN-20

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: 1167-State Department of Irrigation

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
1014000000			7,767,294,463.00	6,813,643,829.90	953,650,633.10
	2110000	Wages and Salary Contributions	110,927,493.00	98,266,361.50	12,661,131.50
	2210000	Goods and Services	48,751,075.00	37,556,764.35	11,194,310.65
	2220000	Routine Maintenance	4,300,500.00	1,914,207.60	2,386,292.40
	2630000	Grants & Transfer To Other Govt. Units	6,987,349,315.00	6,130,107,506.25	857,241,808.75
	2710000	Social Security Benefits	600,000.00	0.00	600,000.00
	3110000	Acquisition of Fixed Capital Assets	615,366,080.00	545,798,990.20	69,567,089.80
1016000000			511,645,827.00	507,705,710.65	3,940,116.35
	2110000	Wages and Salary Contributions	67,115,800.00	67,228,905.35	(113,105.35)
	2210000	Goods and Services	12,682,027.00	8,943,659.90	3,738,367.10
	2220000	Routine Maintenance	4,400,000.00	4,085,145.40	314,854.60
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	427,448,000.00	427,448,000.00	0.00
1022000000			1,139,473,663.00	1,132,928,409.75	6,545,253.25
	2110000	Wages and Salary Contributions	11,388,950.00	5,645,688.50	5,743,261.50
	2210000	Goods and Services	2,510,963.00	2,189,221.25	321,741.75
	2220000	Routine Maintenance	573,750.00	135,500.00	438,250.00
	2630000	Grants & Transfer To Other Govt. Units	1,000,000,000.00	1,000,000,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	125,000,000.00	124,958,000.00	42,000.00
		Grand Total	9,418,413,953.00	8,454,277,950.30	964,136,002.70

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: 1167-State Department of Irrigation

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
1167000100		Land Reclamation Services	57,187,889.00	51,141,881.95	6,046,007.05
	1014000000		57,187,889.00	51,141,881.95	6,046,007.05
1167000200			75,558,126.00	63,527,326.90	12,030,799.10
	1014000000		75,558,126.00	63,527,326.90	12,030,799.10
1167000300			568,400,000.00	564,765,143.80	3,634,856.20
	1014000000		568,400,000.00	564,765,143.80	3,634,856.20
	1016000000		0.00	0.00	0.00
1167000400			84,645,827.00	80,705,710.65	3,940,116.35
	1014000000		0.00	0.00	0.00
	1016000000		84,645,827.00	80,705,710.65	3,940,116.35
1167000500			19,624,468.00	12,746,649.60	6,877,818.40
	1014000000		19,624,468.00	12,746,649.60	6,877,818.40
	1016000000		0.00	0.00	0.00
1167000600			14,473,663.00	7,970,409.75	6,503,253.25
	1022000000		14,473,663.00	7,970,409.75	6,503,253.25
1167000700			12,574,665.00	10,687,555.00	1,887,110.00
	1014000000		12,574,665.00	10,687,555.00	1,887,110.00
1167100200			220,000,000.00	135,670,761.80	84,329,238.20
	1014000000		220,000,000.00	135,670,761.80	84,329,238.20
1167100400		Bura Irrigation Scheme	770,000,000.00	650,000,000.00	120,000,000.00
	1014000000		770,000,000.00	650,000,000.00	120,000,000.00
1167100500		Land Reclamation (Land Degradation Assessment Program)	25,000,000.00	14,588,875.00	10,411,125.00
	1014000000		25,000,000.00	14,588,875.00	10,411,125.00
1167100600			570,000,000.00	517,982,685.20	52,017,314.80
	1014000000		570,000,000.00	517,982,685.20	52,017,314.80
1167100700			10,000,000.00	10,000,000.00	0.00
	1014000000		10,000,000.00	10,000,000.00	0.00
1167100800			2,100,000,000.00	2,099,450,000.00	550,000.00
	1014000000		2,100,000,000.00	2,099,450,000.00	550,000.00
1167100900			2,508,899,315.00	1,983,032,950.65	525,866,364.35
	1014000000		2,508,899,315.00	1,983,032,950.65	525,866,364.35
1167101000			170,000,000.00	40,000,000.00	130,000,000.00
	1014000000		170,000,000.00	40,000,000.00	130,000,000.00
1167101100			222,000,000.00	221,958,000.00	42,000.00
	1014000000		0.00	0.00	0.00
	1022000000		120,000,000.00	119,958,000.00	42,000.00
	1016000000		102,000,000.00	102,000,000.00	0.00
1167101200			5,000,000.00	5,000,000.00	0.00
	1014000000		0.00	0.00	0.00
	1022000000		5,000,000.00	5,000,000.00	0.00
1167101300			235,050,000.00	235,050,000.00	0.00
	1014000000		235,050,000.00	235,050,000.00	0.00
1167101500			200,000,000.00	200,000,000.00	0.00
	1014000000		200,000,000.00	200,000,000.00	0.00
1167101600			195,000,000.00	195,000,000.00	0.00
	1014000000		195,000,000.00	195,000,000.00	0.00
1167101800			0.00	0.00	0.00
	1014000000		0.00	0.00	0.00
1167101900			1,325,000,000.00	1,325,000,000.00	0.00
	1022000000		1,000,000,000.00	1,000,000,000.00	0.00
	1016000000		325,000,000.00	325,000,000.00	0.00
1167102000		Drought Resilience in Northern Kenya	0.00	0.00	0.00
	1014000000		0.00	0.00	0.00
1167102100			30,000,000.00	30,000,000.00	0.00
	1014000000		30,000,000.00	30,000,000.00	0.00
		Grand Total	9,418,413,953.00	8,454,277,950.30	964,136,002.70

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Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1167-State Department of Irrigation

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1014000000			7,767,294,463.00	6,813,643,829.90	953,650,633.10
	1014020000		82,187,889.00	65,701,356.95	16,486,532.05
	1014030000		7,661,858,106.00	6,735,166,423.35	926,691,682.65
	1014040000		23,248,468.00	12,776,049.60	10,472,418.40
1016000000			511,645,827.00	507,705,710.65	3,940,116.35
	1016010000		511,645,827.00	507,705,710.65	3,940,116.35
1022000000			1,139,473,663.00	1,132,928,409.75	6,545,253.25
	1022020000		1,139,473,663.00	1,132,928,409.75	6,545,253.25
		Grand Total	9,418,413,953.00	8,454,277,950.30	964,136,002.70

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