

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT



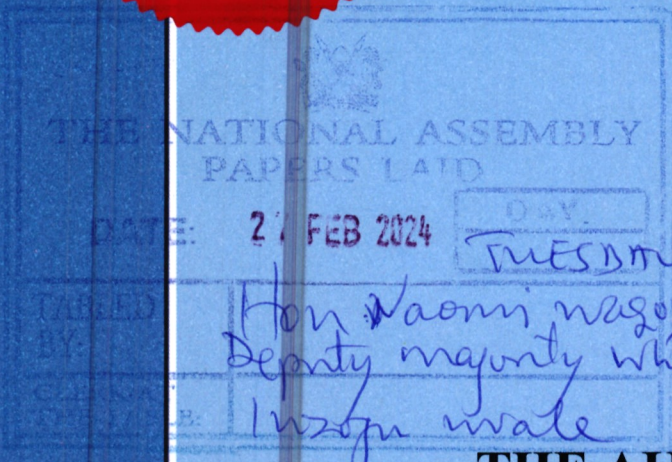
OF

THE AUDITOR-GENERAL

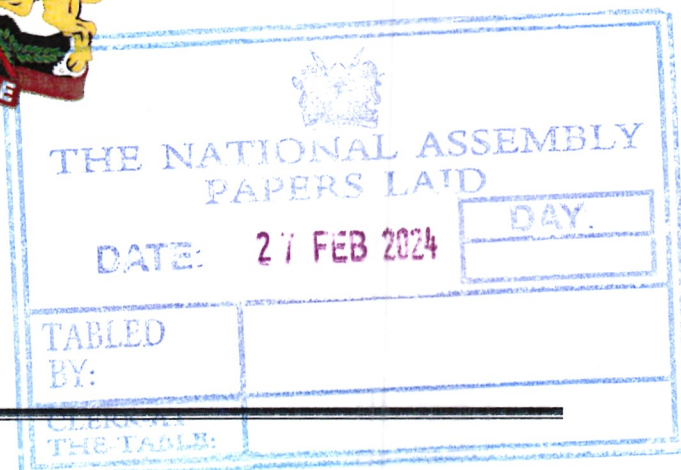
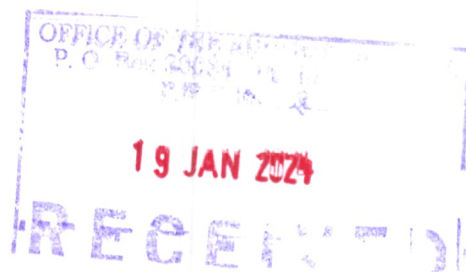
ON

STATE DEPARTMENT FOR ENERGY

FOR THE YEAR ENDED  
30 JUNE, 2023







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**STATE DEPARTMENT FOR ENERGY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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



**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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**1. Acronyms and Glossary of Terms**

|       |                                                  |
|-------|--------------------------------------------------|
| AIE   | Authority to Incur Expenditure                   |
| CFO   | Chief Finance Officer                            |
| HAU   | Head of Accounting Unit                          |
| IPSAS | International Public Sector Accounting Standards |
| OCOB  | Office of the Controller of Budget               |
| OAG   | Office of the Auditor General                    |
| PFM   | Public Finance Management                        |



## **2. Key State Department for Energy Information and Management**

### **(a) Background information**

The State Department for Energy was formed many years ago and on 20 May 2013, its name was changed to the Ministry of Energy and Petroleum through Executive Order No.2/2013 and further Ministry of Energy through Executive Order No 1 of May 2020 that outlined the Organisation of the Government of Kenya. However, under the Executive Order No. 1 of October, 2022 on the Organization of the Government of the Republic of Kenya, the Ministry was renamed to the State Department for Energy and it draws its mandates from the above Executive Order. At the Cabinet level, the State Department is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the Ministry of Energy and Petroleum.

#### **i. Vision of the State Department for Energy**

“Affordable, Quality Energy for all Kenyans

#### **ii. Mission of the State Department for Energy**

To facilitate provision of clean, sustainable, affordable, reliable and secure energy services for national development while protecting the environment.

#### **iii. Mandate of the State Department for Energy**

The State Department for Energy is mandated to undertake the following functions:

- National Energy and Policy management
- Hydro-power Development
- Thermal Power Development
- Geothermal Exploration and Development
- Rural Electrification Programme
- Promotion of Renewable Energy
- Energy Regulation, Security, and Conservation

#### **iv. Core Values of the State Department for Energy**

- Integrity
- Transparency
- Accountability
- Professionalism
- Prudent utilization of resources

**(b) Key Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

| Designation                                                                                                                                                                                | Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <p><b>Davis Chirchir</b><br/> <b>Cabinet Secretary</b><br/> <b>Ministry of Energy and Petroleum</b></p> | <p>Davis Chirchir is the Cabinet Secretary, Ministry of Energy and Petroleum where he oversees the two State Departments of Energy and Petroleum. Functions of the State Department for Energy include: National Energy Policy, Development and Management; Thermal Power Development; Rural Electrification Program; Energy Regulation, Security and Conservation; Hydropower Development; Geothermal Exploration and Development and Promotion of renewable energy. Functions of the State Department for Petroleum include: Petroleum Policy; Strategic Petroleum Stock Management; Management of Upstream Petroleum Products Marketing; Oil and Gas Exploration Policy Development; Oil/Gas Sector Capacity Development; Petroleum Products, Import/Export Marketing Policy Management; Licensing of Petroleum Marketing and Handling as well as Quality Control of Petroleum Products. Mr. Chirchir also provides strategic and policy direction for Semi-Autonomous Government Agencies (SAGAs) of the Ministry that implement energy and petroleum functions including: Kenya Electricity Generating Company PLC (KenGen); The Kenya Power and Lighting Company PLC (KPLC); Rural Electrification and Renewable Energy Corporation (REREC); Kenya Electricity Transmission Company (KETRACO); Geothermal Development Company (GDC); Nuclear Power and Energy Agency (NuPEA); Independent Power Producers (IPPs); Energy and Petroleum Regulatory Authority (EPRA); Kenya Pipeline Company (KPC); National Oil Corporation of Kenya (NOCK); Kenya Petroleum Oil Refineries (KPRL). This is his second appointment as the Cabinet Secretary for the Energy and Petroleum docket. He</p> |



| Designation                                                                         | Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                     | <p>joined the Ministry after stint as the Chief of Staff in the Office of the then Deputy President H.E William Ruto. Mr. Chirchir earned his Master of Business Administration in International Management from Holloway School of Management, University of London, postgraduate diploma in Tele-Traffic Engineering and a Bachelor of Science degree in Computer and Physics from the University of Nairobi. Mr. Chirchir started his career as the General Manager at Kenya Posts and Telecommunications Corporation (KPTC), where he coordinated the restructuring of the same which resulted to the creation of Telkom Kenya, Communication Commission of Kenya, Postal Corporation of Kenya, and the Staff Pension Fund. He also coordinated the privatization of Telkom Kenya and establishment of Safaricom. He got appointed as a Commissioner at the Interim Independent Electoral Commission (IIEC), where he spearheaded the introduction and application of information technology and reform initiatives in voter registration and election results management. Mr. Chirchir has been a member of the Technology Committee at Nairobi Stock Exchange and supported the computerization of the Central Depository and Trading System. He brings a wealth of experience in project development, management and execution to the Energy and Petroleum sectors.</p> |
|  | <p>The Principal Secretary joins the State Department for Energy with a wealth of experience from the private sector where he worked variously as an investment banker. His latest assignment was with Faida Investment Bank where he traded and structured Treasury bonds and Corporate bonds at the Nairobi Stock Exchange (NSE). Other assignments include working with Dyer &amp; Blair Investment Bank and Genghis Capital limited in the same capacity.</p> <p>PS Wachira has served in various leadership's positions right from his university days. He was a founding member of the Bonds Market Association as well as a member of the Steering Committee of the Kenya Association of Stock Brokers and Investment Bankers (KASIB). His contribution to the Bond's market saw him being appointed to the Central Depository Project at</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| Designation                                                                                                                                               | Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Alex Kamau Wachira, CBS</b><br/><b>Principal Secretary</b></p>                                                                                      | <p>the Central Bank of Kenya (CBK). In 2021, the project dealt in government securities worth 900 billion, the highest turnover ever in Kenya.</p> <p>A strong believer in servant leadership through community engagement and development, the PS has spearheaded local initiatives such, as free medical camps for Cancer Screening, Tree planting, Youth Mentorship Programmes, and Sports Tournaments among others. The PS is a family man who's strict upbringing is instrumental in shaping him into the person he is.</p> <p>In energy sector, the PS has been a champion for Kenya's renewable energy, with an aim of accelerating geothermal exploration, wind and solar power. He is also keen on placing Kenya as an investment partner through public-private partnership in building transmission lines and mini-grids to be able to achieve 100% connectivity by 2028. The PS is also looking to advance technology and innovation as we look into the future of energy transition and efficiency in areas such as green hydrogen, electric vehicles and bio-energy.</p> |
|  <p><b>Wycliffe Ogall, CBS</b><br/><b>Secretary Administration</b></p> | <p>Wycliffe Ogall, CBS is the current Secretary Administration in the State Department of Energy. He holds a Master's Degree in Public Policy and administration from Kenyatta University, a Bachelor of Arts Public Administration Degree at The Nairobi University.</p> <p>Previously he was appointed as Commissioner General at Kenya Prisons. He has a vast experience in Civil Service as District Commissioner and District Officer in various district all over the country. He rose through the ranks to become the Administrative Secretary in the Ministry of Interior.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



# State Department for Energy

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| Designation                                                                                                                                                  | Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <p><b>Mr. Chrispin O. Lupe</b><br/><b>Chief Geologist</b></p>              | <p>Mr. Chrispin O. Lupe is heading the Geo-Exploration Directorate. He holds a BSc degree in Geology from the University of Nairobi and MSc degree in geoinformation from ITC, Netherlands. He is a Registered Geologist with the Geologist Registration Board and a Professional Member of the Geological Society of Kenya.</p> <p>Mr. Lupe joined the Ministry of Energy and Petroleum on 7<sup>th</sup> September, 2017 on promotion from Ministry of Mining. He has served in the Civil Service for 27 years as a Geologist at different levels in the Geological Survey Department.</p> <p>The Geo-Exploration Directorate is in charge of exploration and development of geo-energy resources from geothermal, coal and nuclear resources for power generation.</p>                                                                                                                                                                                                                                                                                                 |
|  <p><b>Mr. Masini J. Ichwara</b><br/><b>Head of Economic Planning</b></p> | <p>Mr. Masini J. Ichwara is currently the Director of Planning in the Central Planning and Programme Monitoring Unit at the State Department for Energy. He previously served at the same level at the Ministry of Industrialization, Trade and Enterprise Development, State Department for Industrialization.</p> <p>Ichwara has comprehensive national and international development level experience spanning over 25 years having worked for UNDP-Somalia as a Research Officer, UNDP-Kenya as a Monitoring and Evaluation Specialist and as a consultant for UNFPA, UNICEF and UN Women. He previously worked for the Kenya National Bureau of Statistics and the Monitoring and Evaluation Directorate at National Treasury and Planning. Mr. Ichwara has finalized his PhD in Economics from the University of Nairobi. He also holds a Master of Arts degree in Economics from the University of Nairobi and a Bachelor of Science degree from Egerton University. He has a number of professional qualifications from various institutions across the world</p> |

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| Designation                                                                                                                                                                 | Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <p><b>Eng. Thomas Karungu</b><br/> <b>Ag. Secretary, Electrical Power Development</b></p> | <p>Eng. Thomas Karungu is the Acting Secretary, Electrical Power Development in the Ministry. He is a Registered Professional Mechanical Engineer by the Engineers Board of Kenya and a corporate member of the Engineers Institution of Kenya. His current duties include the formulation of energy policies, the economic and financial appraisal of energy projects, the monitoring and implementation of energy projects and the preparation and implementation of directorate work plans, budgets and procurement plans. He has a Bachelor's degree from the University of Nairobi in Mechanical Engineering.</p>                                                                                                                                                                                                                                                                            |
|  <p><b>Eng. Isaac Kiva, HSC</b><br/> <b>Secretary Renewable Energy</b></p>               | <p>Isaac Kiva is the Secretary for Renewable Energy since 1st June, 2017. Previously, he had served as the Director of Renewable Energy from 30th August, 2013. He heads the Directorate charged policy formulation, and promotion of development and utilization of renewable energy, energy efficiency and conservation, including facilitation of private sector investment. Eng. Kiva has wide experience in public sector management, having worked in energy and senior Government positions for over 20 years. He holds a Bachelor's Degree in Electrical Engineering from the University of Nairobi, and has undergone several professional courses in management, leadership, energy development and financial and economic analysis and modeling. He is a registered Professional Engineer with the Engineers Board of Kenya and a member of the Institution of Engineers of Kenya.</p> |

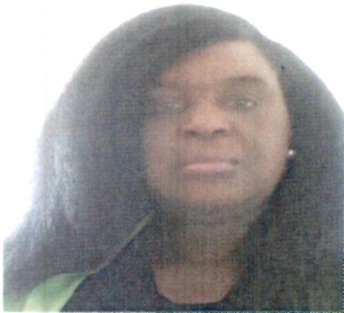


# State Department for Energy

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| Designation                                                                                                                                                         | Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <p><b>CPA. Rose Baraza</b><br/><b>Senior Deputy Accountant General</b></p>       | <p>CPA Rose Baraza is the Head of Accounting Unit in the State Department of Energy. She has served in the civil service growing in the system and has acquired vast experiences in different sectors of public service as an Accountant and head of Accounting Unit.</p> <p>Among the sectors she has headed are; The Office of DPP for 8 years where the office consistently achieved an unqualified report resulting to being the Best runners up in the Fire Award. She also headed Cabinet Office and was awarded certificate of recognition by the Head of Public Service for ensuring that the office consistently achieved an Unqualified Report.</p> <p>As the Head of Accounting Unit in the Department for Irrigation, the office moved from Disclaimer report to Unqualified report.</p> <p>She has also headed State Department for Industry and ASAL among others and all received Unqualified Report.</p> <p>She holds a Master's Degree in Business Administration (Finance Option), Bachelor's Degree in Commerce and Degree in Law (LLB) both from Catholic University. She was among officers who were awarded a distinction in Senior Leadership Course at KSG and has a Certificate in Strategic Management among others. She also represent PS in the Board of Directors of NUPEA where she is a member of Finance and Human Resource Committee.</p> |
|  <p><b>Mr. Stephen Alexius Njue</b><br/><b>Senior Deputy Director Budget</b></p> | <p>Mr. Stephen Alexius Njue is currently Head of Finance in the State Department for Energy at the grade of Senior Chief Finance Officer.</p> <p>He has served in the Civil Service for 28 years and in particular as Head of Finance for 19 years across various government Ministries, Departments and agencies. These includes; National Treasury, Ministry of Roads and Public Works, Housing, Regional Development, Water, Labour and Social Protection, Energy as well as various local authorities and County Governments.</p> <p>Currently he is an Alternate Director at Kenya Generating Electricity Company (Kengen).</p> <p>Mr. Njue holds an MBA in Finance and a Bachelor's degree in Business Studies and Economics both from Kenyatta University. He also holds a National Diploma in Financial Management from Kenya Institute of Management.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |



| Designation                                                                                                                                                                              | Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                          | He is a member of Institute of Internal Auditors and Institute of Human Resource Management of Kenya.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|  <p><b>Mr. Peter Mwangi</b><br/>Assistant Director Supply Chain &amp; Management</p>                    | <p>Mr. Mwangi is the Head of Supply Chain Management Service Unit in the State Department for Energy. Peter Mwangi has Masters in Business Administration. Bachelors of Commerce, Post Graduate diploma in Chartered Institute Purchasing and Supplies(Cips) and a member of KISM.</p> <p>He has over 25 years in Supply Chain Management services having worked in various government ministries and departments</p>                                                                                                                                                                                                                                                                                                                                             |
|  <p><b>Ms. Margaret Nyabiage Ratemo</b><br/>Director. Human Resource Management &amp; Development</p> | <p>Ms. Margaret Nyabiage Ratemo assumed the position of Director, Human Resource Management &amp; Development in 2021. He is responsible for the human resource management and development function at the State Department Energy. She holds a Masters of Arts in Management, a degree in Education from the University of Nairobi. UON Higher Diploma in HRM, Corporate governance, Public Private Partnership IP3 USA and HR Talent management Stanford University USA. She Managing the Audit Function KCA, Regulatory Impact analysis USA. Ms. Ratemo has vast experience in the KRA capital markets authority, Insurance Regulatory Authority, KETRACO among others. She has also headed HRM&amp;D function in the in various Public Service Ministries</p> |



**(c) Fiduciary Oversight Arrangements**

**(i) Budget Implementation Committee;**

Responsibilities of Budget Implementation Committee are;

- To review and consider the cash flows plans – this shall involve a regular review of the Ministerial cash plan and approval of any changes to the initial cash flow plan to be communicated to the National Treasury
- To review the utilization of cash limits and consider any changes as may be required.
- To review the utilization of donor funds voted for MDA;
- To advise the Principal Secretary on any challenges related to the budget implementation
- To review and recommend reallocation of expenditures;
- To review and approve the submission of the expenditure returns, IPPD, pending billings and AIA returns for MDAs and recommend actions to be taken;
- To participate in sector working groups and
- To prepare the budget for the line Ministry/ State Department in consultation with Heads of Departments

**(ii) Ministerial Human Resource Management Advisory Committee**

The Committee has nine members and the quorum is five and meets once in each month. The functions of the committee are;

- Recruitment, selection and appointments
- Promotions
- Confirmation in appointments
- Training and development
- Training impact assessment
- Management if skills inventory
- Establishment and complement control;
- Payroll management
- Deployment
- Promotion of values and principles of public service

**(iii) Internal Audit Unit**

The mandate of Internal Audit unit includes;

- Planning, co-ordination, organisation and management of internal audit services at the State Department for Energy.
- Appraising the economy, efficiency and effectiveness with which finances and other resources are managed and utilized at the State Department.
- Conducting risk-based value for money and systems audit aimed at strengthening internal control mechanisms that could have an impact with achievement of the strategic objectives of the Ministry

## **State Department for Energy**

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- Assist the Principal Secretary in establishing Audit Committee in the State Department and provide secretarial services
- Co-ordination of the Institutional Risk Policy Framework agenda at MOE
- Conduct investigations/ special audits as maybe assigned by the Principal Secretary
- Advising the Cabinet Secretary and the Principal Secretary in the emerging issues in Internal Auditing

#### **(iv) Development Partners Oversight Activities**

The Ministry main development partners are; African Development Bank, European International Bank, The World Bank, Japan International Corporation Company (JICA), EXIM Bank of India and China, German Development Bank and Agence Francaise De Development



**(d) State Department's Headquarters**

P.O. Box 30582-00100  
Kawi House, South C  
**NAIROBI, KENYA**

**State Department's Contacts**

Telephone: (254) (020)3310112  
E-mail: [psenergy@energy.go.ke](mailto:psenergy@energy.go.ke)  
Website: [www.energy.go.ke](http://www.energy.go.ke)

**(e) State Department's Bankers (all banks)**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Kenya Commercial Bank  
Kipande Branch  
**NAIROBI, KENYA**
3. Credit Bank  
Koinange Branch  
**NAIROBI, KENYA**

**(f) Independent Auditors**

Auditor - General  
Office of The Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**(g) Principal Legal Adviser**

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

### 3. Statement of Governance

State all the objectives of the MDA as per the Programme and Strategic Plans.

#### Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Principal Secretary 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 strategic objectives as per the strategic plan 2018- 2022 plan are to:

- a) Universal access to electricity by 2022 through the grid and off grid solutions.
- b) Universal access to modern household energy by 2028.
- c) Promote indigenous energy resources for industry using modern technology.
- d) Ensure adequate, reliable and secure electricity system
- e) Increase share of clean and renewable energy for environmental sustainability.
- f) Create an enabling environment for energy development and consumption

#### Progress on the attainment of Strategic Objectives through Performance Contracting

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 during the 2022/2023 FY:

#### Progress on attainment of Strategic development objectives

| SNO | Program          | Strategic Objective                               | Outcome               | Indicator                                   | Performance                                                                            |
|-----|------------------|---------------------------------------------------|-----------------------|---------------------------------------------|----------------------------------------------------------------------------------------|
| 1.  | Power Generation | To increase power supply through power generation | Adequate power supply | MW of power generated and added to the grid | 35MW (Sosian) and 40MW Alten solar farm new capacity were added to the grid. This grew |



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| SNO | Program                             | Strategic Objective                              | Outcome                         | Indicator                                                   | Performance                                                                                                                                       |
|-----|-------------------------------------|--------------------------------------------------|---------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                     |                                                  |                                 |                                                             | the cumulative installed generation capacity to <b>3312MW,while the Renewable share of the Generation mix increased to 93.76% as at June 2023</b> |
| 2.  | Power Transmission and Distribution | To increase electricity access to more customers | Increased access to electricity | Km of transmission lines constructed                        | 129 Km                                                                                                                                            |
|     |                                     |                                                  |                                 | Number of distribution sub-station constructed and upgraded | 10                                                                                                                                                |
|     |                                     |                                                  |                                 | Km of distribution lines constructed                        | 385.89km                                                                                                                                          |
|     |                                     |                                                  |                                 | Number of new customers connected to electricity            | 318,217                                                                                                                                           |
|     |                                     |                                                  |                                 | Number of street lighting points installed                  | 14.307                                                                                                                                            |
|     |                                     |                                                  |                                 | Number of constituency transformers installed               | 269                                                                                                                                               |

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| SNO | Program | Strategic Objective | Outcome | Indicator                                                                              | Performance |
|-----|---------|---------------------|---------|----------------------------------------------------------------------------------------|-------------|
|     |         |                     |         | No. of Public Facilities Connected with Electricity                                    | 574         |
|     |         |                     |         | Number of domestic biogas plants constructed                                           | 154         |
|     |         |                     |         | No.of institutional biogas digesters installed                                         | 3           |
|     |         |                     |         | Ha. of land planted with trees and maintained                                          | 155         |
|     |         |                     |         | No. of tree seedlings planted in hydro dams water catchment areas                      | 546,904     |
|     |         |                     |         | No. of Woodlots established                                                            | 140         |
|     |         |                     |         | No. of efficient and sustainable charcoal kilns for training & Demonstration installed | 6           |
|     |         |                     |         | No. of investment                                                                      | 22          |



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| SNO | Program                                              | Strategic Objective                          | Outcome                    | Indicator                                                                       | Performance                                                                                          |
|-----|------------------------------------------------------|----------------------------------------------|----------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
|     |                                                      |                                              |                            | Grade Audits undertaken and implemented to reduce Energy consumption by 10-30%. |                                                                                                      |
|     |                                                      |                                              |                            | Percentage (%) Maintenance of wind masts and data loggers maintained            | 100                                                                                                  |
|     |                                                      |                                              |                            | No. of standalone solar home systems installed                                  | 61,410                                                                                               |
|     |                                                      |                                              |                            | No. of clean cooking units disseminated                                         | 2788                                                                                                 |
|     |                                                      |                                              |                            | No of Mini grids installed                                                      | 1                                                                                                    |
| 3.  | General Administration Planning and Support Services | To enhance service delivery to the customers | Efficient service delivery | Number of policies, strategies and regulations developed                        | The State Department has developed 30 Draft Regulations to guide implementation of Energy Act, 2019. |

#### **4. Statement by the Cabinet Secretary/Chairman Statement**

ENERGY is envisaged as a socio-economic transformation enabler towards the achievement of national goals, driven by the Vision 2030, the Bottom up Transformation Agenda (BETA) as well as the international obligations such as the Sustainable Development Goals (SDGs), the Africa Agenda 2063 and the EAC Agenda 2050.

The executive order No.1 of January 2023 on Re-organization of the Government of the Republic of Kenya mandates the Energy Sector with the following; National Energy Policy Development and Management, Thermal Power Development, Rural Electrification Programme, Energy Regulation, Security and Conservation Hydropower Development, Geothermal Exploration and Development, Promotion of Renewable Energy.

Besides, the Energy Act, 2019 mandates the State Department for Energy with the function of the Integrated National Energy Planning (INEP). The overall long-term objective of the sector is to facilitate provision of adequate, reliable, competitive and clean energy in an environmentally sensitive approach. This requires a comprehensive strategic approach that includes both long term and short-term initiatives. The State Department for Energy pursues this objective jointly with the seven Semi-Autonomous Agencies (SAGAs).

The Energy sector under the coordination of the Ministry of Energy and Petroleum made significant milestones during the Financial Year 2022/2023. Under transmission and distribution of power. The number of customers connected during the year under review is 318,217, bringing the cumulative electricity connections to 9.2m and access rate to 75% by the end of the period under review. This achievement is owed to the implementation of programmes such as the last mile connectivity, standalone solar systems and mini grids. Additionally, installed capacity increased from 3,076MW as at the end of the 2021/2022 FY to 3312, while the renewable share of the energy mix grew to 93% as at June, 2023. The sector constructed 129 km of transmission lines and 385.89km of distribution lines; constructed and upgraded 10 distribution substations; installed 14,307 street lighting points; installed 269 constituency transformers; 574 public facilities were connected with electricity; while 67000 smart meters were installed and commissioned alongside the construction of the ICT system and meter data control centre.

Towards the alternative energy sources, 154 domestic biogas plants 3 institutional were constructed; 155 hectares of land were planted with 546,904 tree seedlings and maintained; 140 woodlots were established; 6 efficient and sustainable charcoal kilns installed; 22 investment grade audits undertaken; 100% of wind masts and data loggers were maintained; 61,410 stand-alone solar home systems were installed in 14 underserved counties, translating to an estimated 3.84 installed capacity; and 2,788 clean cooking units disseminated; The country also improved on the use of clean and renewable energy sources and minimized reliance on thermal generators thus resulting in a more diversified and environmentally sustainable energy mix.



## State Department for Energy

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Besides the State Department made progress towards the policy, legal and institutional reforms that are meant to adjust the sector to its evolving needs were sustained during the period under review. These include development of 30 draft regulations to guide the implementation of the energy act, 2019.

The State Department realized these achievements under the facilitation of budget final approved estimates that stood at Ksh 54,804,757,336. The absorption of this allocation stood at Ksh 30,933,935,857 which translates to 56% utilization.

The implementation of these programs/projects was characterized by the following emerging issues; Security threats of key infrastructure installations; Regional economic integration resulting to growth of regional power trade and taxation of cross-border exchanges.; and global political instability. Besides the sector witnessed the following major challenges during the period under review; Acquisition of sites, wayleaves and land; Inadequate funding and delayed release of budgets; delayed approval of draft regulations; Vandalism of infrastructure facilities; Legal and contractual issues.

In mitigation of the above challenges the State Department proposes among other initiatives; punitive legislation to guard against vandalism; anti-vandalism technology, sensitization of local communities on the significance of project facilities in their localities; and a review of Public Financial Management (PFM) Act, 2012 and the regulations to increase efficiency in disbursement

The sector under the leadership of the State Department looks forward to relying on the milestones achieved in the year under review as part of the foundation the sector will ride on to upscale energy access in the year 2023/2024. Moreover, the experience of the period under review and the period before it, will adequately inform priority setting, as the sector walks into a new Strategic Plan period.



.....  
**CABINET SECRETARY**

**MINISTRY OF ENERGY AND PETROLEUM**



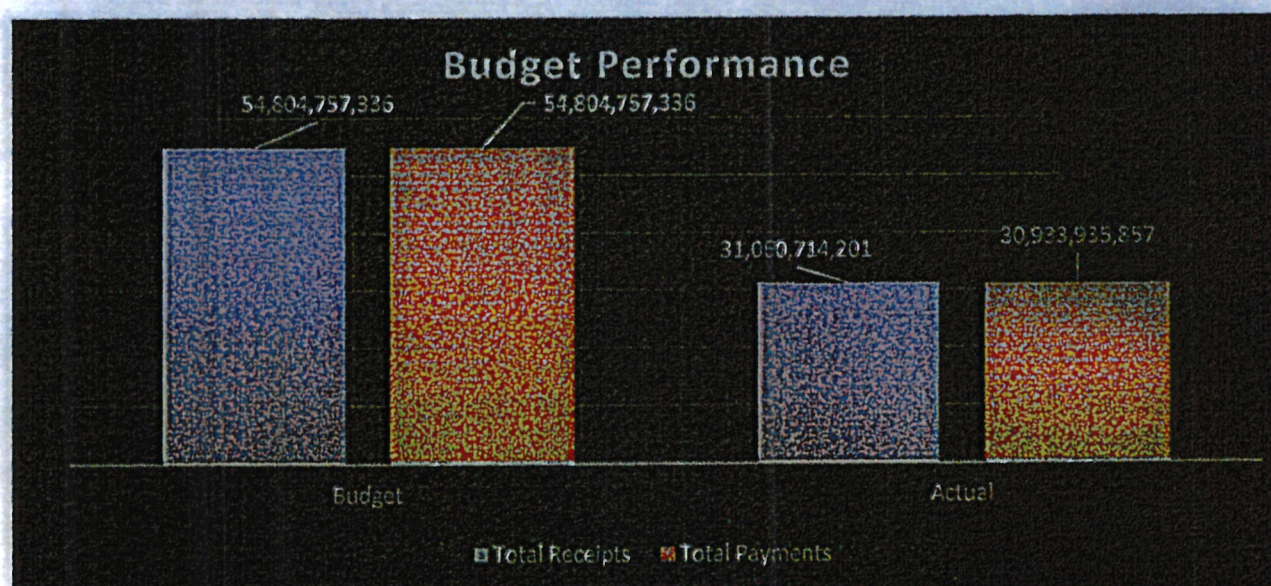
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**5. Statement by the Principal Secretary**

**1. Budget Performance Against actual amounts**

- a) During the year under review, the budget for the financial year 2022-2023 was Kshs. 54,804,757,336. The actual receipts collected was Kshs. 31,060,714,201 and payments made were Kshs 30,933,935,857. This led to a surplus budget of Kshs 126,781,479 and a budget overall performance of 56% as shown below

|                       | Budget         | Actual         | Variance       | % Utilization |
|-----------------------|----------------|----------------|----------------|---------------|
| <b>Total Receipts</b> | 54,804,757,336 | 31,060,714,201 | 23,744,043,135 | 57%           |
| <b>Total Payments</b> | 54,804,757,336 | 30,933,935,857 | 23,870,821,479 | 56%           |
| <b>Surplus</b>        |                | 126,778,344    |                |               |



- b) The budget allocation by programmes for the Ministry during the year which were allocated and spent in various thematic areas as shown below;

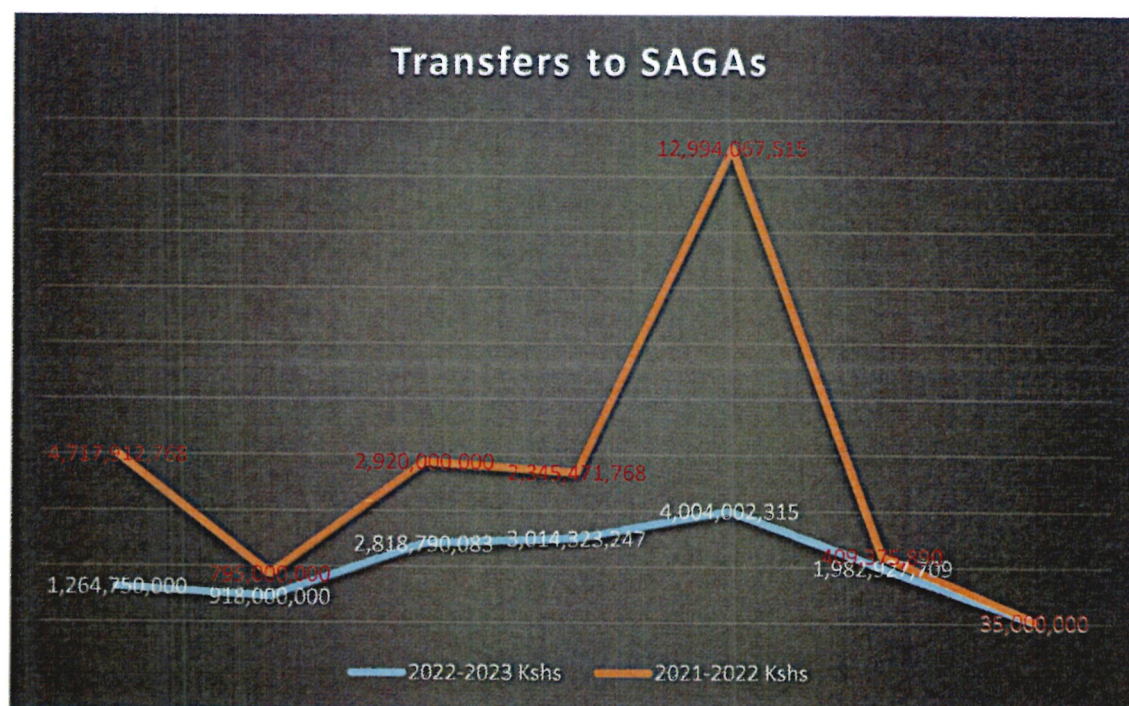


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| Programme/Sub-programme         | Final Budget   | Actual on comparable basis | Budget utilization difference |
|---------------------------------|----------------|----------------------------|-------------------------------|
|                                 | 2022/2023      | 2022/2023                  |                               |
|                                 | Kshs           | Kshs                       | Kshs                          |
| Administration Services         | 247,555,365    | 232,686,041                | 14,869,324                    |
| Planning and Project Monitoring | 22,825,709     | 16,967,092                 | 5,858,617                     |
| Financial Services              | 275,845,034    | 271,064,601                | 4,780,433                     |
| Geothermal Generation           | 9,889,816,865  | 5,086,813,838              | 4,803,003,027                 |
| Development of Nuclear Energy   | 1,330,000,000  | 893,000,000                | 437,000,000                   |
| Coal Exploration and Mining     | 380,000,000    | 346,629,927                | 33,370,073                    |
| National Grid System            | 31,802,759,933 | 19,144,708,147             | 12,658,051,786                |
| Rural Electrification           | 9,121,890,083  | 3,348,791,917              | 5,773,092,166                 |
| Alternative Energy Technologies | 1,734,064,347  | 1,593,268,293              | 140,796,054                   |

The State Department transferred an amount of Kshs 14,002,793,354 in the FY 2022-23 compared to FY 2021-22 of Kshs 24,216,827,940. This was a decrease in transfer of Kshs 10,214,034,587

| SAGA                                                 | 2022-2023             | 2021-2022             |
|------------------------------------------------------|-----------------------|-----------------------|
|                                                      | Kshs                  | Kshs                  |
| Kenya Electricity Transmission Company               | 1,264,750,000         | 4,717,912,768         |
| Nuclear Power & Energy Agency                        | 918,000,000           | 795,000,000           |
| Rural Electrification & Renewable Energy Corporation | 2,818,790,083         | 2,920,000,000         |
| Geothermal Development Company                       | 3,014,323,247         | 2,345,471,768         |
| Kenya Power & Lighting Company                       | 4,004,002,315         | 12,994,067,515        |
| Kenya Electricity Generating Company                 | 1,982,927,709         | 409,375,890           |
| Kenya Association of Manufacturers                   |                       | 35,000,000            |
| <b>Total</b>                                         | <b>14,002,793,354</b> | <b>24,216,827,941</b> |



## 2. Key Programmes and Projects Performance During 2022/2023 FY-Non-Financial

### A. Power Generation

#### Generation capacity procured

A total of 236MW generation capacity was added to the grid, increasing the total generation capacity to 3312MW. This includes 200MW imported from Ethiopia during the period under review

#### 1. Generation capacity added to the National Grid

35MW Sosian Power plant and 40MW Alten Solar farm were added to the grid during the period under review besides 200MW capacity was imported from Ethiopia.





Installed solar panels at Alten Kesses 40MW solar power plant

## 2. Geothermal Development

### a) Olkaria I Rehabilitation(63MW)

**The project progress stands at 30% by the end of the Financial year.**

The project commenced on 12<sup>th</sup> June 2023 after the consultancy contract was signed on 29<sup>th</sup> March 2023 and JICA granted a no objection for the EPC contractor. The contract effectivity achieved.

63MW Olkaria I Rehabilitation



**40MW Turbine Upgrading**

**The project progress stands at 10% by the end of the financial year**

The loan agreement has been signed between TNT and KFW, Cabinet approval for implementation granted, consultancy contract commenced while preparation of RFP for EPC contractor ongoing.

**42.5MW Seven folks solar PV Plant**

**The project progress stands at 5% by the end of the financial year.**

Due diligence study finalized while ESIA report, Stakeholder engagement plan and biodiversity compensation plan have been submitted

**8.6MW Gogo hydro power**

**The project progress stands at 5% completion rate as at the end of the Financial year  
Feasibility study completed.**

**b) Olkaria VI PPP (140MW)**

**The project progress stands at 28% by the end of the year**

Request for Proposals (RfP) documents and agreements are awaiting conclusion of PPA and Steam Charge as well as concurrence from National Treasury on proposal to pursue ECP Contracting model and balance sheet financing as alternative to PPP model. The expected completion date is July, 2024.

**c) Olkaria I Rehabilitation (50.7MW)**

The project progress stood at 5% completion by the end of the period under review. The

Contract award is awaiting settlement of a new case lodged at the Constitutional Court in May by a third party. Request for statutory approvals awaiting feedback after the settlement of the legal issue. The Letter of Notification of Award for Consultancy Services issued. The expected completion date is September, 2024.

**d) Drilling of Geothermal Wells**

Five (5) geothermal wells were drilled out of the targeted seven in Baringo Silale geothermal prospects. An additional of 26.7Mwe was added against a target of 20MWe.

Other milestones achieved in Geothermal development during the period include; 2 Geotechnical studies were carried out; and Geothermal Resource licencing compliance supervision was carried out.



### **3. Nuclear Power Development**

During the period under review the following were achieved;

Nuclear energy mineral explorations were conducted and reports produced. Towards Site identification and support; the sector; Signed a contract for the setting up of a meteorological station at the Preferred NPP Site; Updated the Requirements for setting up of seismic monitoring stations; Reviewed the EOI for an Owner/Engineer firm to supervise NPP site characterization through a workshop; Updated the ToRs and Request for Proposals (RFP) towards Procurement of a consultancy for TORs for Research Reactor (RR) site characterization at Konza City.

In developing Legal and Regulatory Framework for the Nuclear Power Programme the sector ;Conducted stakeholder engagement for the Nuclear Policy; Identified and drafted regulations & guidelines for Nuclear Power Programme (NPP) in the areas of: Site evaluation, Radiation Protection, Environmental Protection and impact assessment, Nuclear Safety and Safeguards; Identified and developed relevant regulations for the Nuclear Power Plant in conjunction and collaboration with KNRA; Reviewed laws relevant to the Nuclear Power Programme and the Nuclear Regulatory Act; Updating and submitting the updated Cabinet Memorandum and the four (4) nuclear safety Conventions to the State Department for Energy."

Towards Environmental Protection for the Nuclear Power Programme, the sector undertook the stakeholder mapping exercise to identify strategic stakeholders to be engaged and developed a stakeholder matrix to prioritise stakeholder engagement. The Agency engaged five (5) organisations in the Coast region; Undertook capacity building on Environmental Social Risk Management at the Kenya school of Government; Conducted a training on Radiological Environmental Impact Assessment in December in collaboration with the IAEA and developed a revised report on the coordinated research project of the IAEA to evaluate the role of nuclear and renewable energy in decarbonisation of the energy sector; Conducted technical evaluation studies on nuclear renewable integration for greenhouse gas emission."

### **B. Power Transmission and Distribution**

#### **1. National Grid Expansion and Upgrade**

- a) During the FY 2022/23, a total of 129Km of transmission lines and associated sub-stations were completed against a total target of 271Km translating to a 47.60% achievement of the annual target. Delays in exchequer funds/ inadequate budgetary allocation contributed to the variance. The 129Km comprises of;
  - i. 17km of the 431km 132kV Power Transmission System Improvement Projects was constructed during the year under review. The cumulative completion stood at 94% by the end of the period under review.

- ii. 21.3Km of 96km, 400kV double circuit Kenya – Tanzania Power Interconnection Project. The cumulative stringing of the project stands at 65.33km which translates to 95% level of completion
- iii. 18.14Km of 96km 132kV Isinya-Namanga transmission line. The cumulative stringing of the project stands at 70km ,which translates to 97% level of completion.
- iv. 69km of the 110km 132kV Sultan -Hamud -Oloitoktok(KTEP )The cumulative stringing totals to....
- v. 4KM of the O/H Line Kimuka
- vi. 100% completion of 220/66KV Thika road Substation



Mariakani substation

## 2. Electricity Distribution

During the 2022/23 FY:

- a) A total of 318,217 customers were connected, bringing the cumulative number of customers connected to the grid to 9.2 million customers. This was achieved through various initiatives including the Last mile connectivity programme, the Kenya Electricity Modernization Project (KEMP).
- b) **10** new and upgraded distribution substations were completed as follows;
- c) **14,307 number of** street lighting points were installed across the country, pushing the cumulative number of lanterns installed since inception to 205,908



- d) 269 number transformers were installed in constituencies under the installation of transformers in constituencies programme.
- e) 574 public facilities were connected to electricity.
- f) 201 Previously installed Solar PV systems were maintained.
- g) The extension of power lines and construction of substation to serve the Naivasha industrial park progressed to 25% completion.
- h) Electrification of food processing plants progressed by 25% by the end of the period under review
- i) 67000 smart meters installed and commissioned, besides the construction of the ICT system and meter data control centre
- j) 385.89km of distribution lines completed



Street lights installed at Mosoch, Nyamira County

### **C. Alternative Energy Technologies(to be extracted from the RED APR)**

During the period under review the following was achieved:

- i. Hydropower dams Water catchment areas re-afforested.

155ha of degraded cathments were reafforested with 546904 tree seedlings planted in in Maragoli hills in Vihiga county Gakanga beat and Burguret in Nyeri County, and Mathioya riverline in Murang'a county .

- ii. Hectares of afforested hydro dams water catchment areas maintained.

The State Department maintained and protected 526ha of previously planted seedlings located in Ennosupukia, Narok County(100ha);Mt.Blacket,Londiani,Kericho County(56ha);Embaringo,Muringato and Hombe in Nyeri County (150ha);and Meru County (220ha)

- iii. Wood lots established in the hydro dam catchment areas.

140 woodlots were established.

- iv. Maintained and rehabilitated previously installed Wind masts and data loggers.
- v. Investment Grade Audits and General Audits. 22 investment grade audits and 27 General Grade Audits were undertaken.
- vi. Biogas Digesters  
 3 Institutional biogas plants were constructed while 154 domestic household biogas digesters were constructed.
- vii. Efficient charcoal kilns.  
 6 kilns constructed – 3no. metal kilns and 3no. electric driven briquette machines procured
- viii. Solar home systems.  
 61,410 standalone solar home systems installed to the communities in 14 underserved counties translated to an estimated 3.84 installed capacity (KOSAP).  
 Clean cooking units.  
 2788 clean cooking units disseminated to communities in the 14 underserved counties
- ix. Training of the 44 counties in energy planning undertaken. Consequently, 12 county energy plans are at advanced stage of development. Three counties (Nairobi, Kirinyaga and Mombasa) not trained
- x. Green Hydrogen Strategy  
 The strategy is under development with four stakeholder meetings done during the period under review.
- xi. 100% of 135 previously installed wind masts and data loggers were maintained

#### **D. ENERGY REGULATION**

1. Undertook 1230 surveillance and compliance inspections for electricity and renewable energy sub-sectors were undertaken as follows;( 40 on installed or ongoing solar PV projects to assess compliance with the Energy (Solar Photovoltaic Systems) Regulations, 2012; 122 to assess compliance with the Energy (Management) Regulations 2012; 1,006 on consumer premises to verify the authenticity of completion certificates on electrical works; and 62 on electricity generation, transmission and distribution projects).
2. Power market study; Received the final Ancillary Services Study report for Power Market study in Kenya which is currently under review
3. Retail electricity tariff reviewed and gazetted.
4. Monitoring of electricity generation, transmission, and distribution projects



5. Policy, legal and institutional reforms. The following milestones were made and; The Draft Energy( Net- Metering) Regulations , 2022 was done;Regulatory Impact Assessment (RIA) studies and public participation workshops for the Draft Energy (Net Metering) Regulations, 2022 and Draft Energy (Solar Water Heating) Regulations, 2022; and Regulatory Impact Assessment (RIA) studies for the Draft Energy (Electricity Tariff) Regulations, 2022 and the Draft Energy (Regulatory Accounts) Regulations, 2022

**Emerging Issues**

- a) Security threats of key infrastructure installations.
- b) Regional economic integration resulting to growth of regional power trade and taxation of cross-border exchanges.
- c) Global political instability

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**3. Key Management Strategies**

| <b>Risk</b>                                                              | <b>Management strategy</b>                                                                                                                                                                              |
|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Grid defection                                                           | Improve on energy reliability and review of tariffs                                                                                                                                                     |
| Environmental Safeguards                                                 | Implement Environment and Social Impact Assessment (ESIA) reports<br>Implement environmental and social management plans                                                                                |
| Land acquisition challenges                                              | Enhance public participation and community relations                                                                                                                                                    |
| Resource unsustainability                                                | Enhance resource management                                                                                                                                                                             |
| Unrealistic Stakeholder / community expectations                         | Stakeholder participation and engagements                                                                                                                                                               |
| Vandalism of energy infrastructures                                      | Put in place proper litigation/security measures.                                                                                                                                                       |
| Delay in disbursement of funds                                           | Fast track timely disbursement of funds                                                                                                                                                                 |
| The drive for lower tariffs, rendering key agencies financially unviable | Review of tariffs.                                                                                                                                                                                      |
| Litigation                                                               | Prudent contract preparation and management<br>Stakeholder management<br>Mediation                                                                                                                      |
| Cyber Security threat                                                    | Invest in ICT Security Systems and develop cyber security guidelines.                                                                                                                                   |
| Unplanned outage of power                                                | Replacement of aging power systems                                                                                                                                                                      |
| Failure of power transmission /distribution lines                        | Enhanced surveillance, maintenance and modernization of the grid.                                                                                                                                       |
| Power losses                                                             | System reinforcement, maintenance of the transmission and distribution systems<br>Ensure quality in material and workmanship during construction                                                        |
| Challenges in integrating variable renewable energies into the grid      | Installation of battery and pumped storage<br>Implementation of automatic generation control (AGC) and STATSCOMs                                                                                        |
| Non achievement of set programme and project targets                     | Periodic Monitoring and Evaluation to track projects and programmes implementation                                                                                                                      |
| High Staff Turn over                                                     | Implement career progression framework and succession planning and management<br>Implement staff motivational measures<br>Undertake employee job satisfaction surveys and implement its recommendations |
| Inadequate human capacity                                                | Recruitment, mitigation, training and capacity development                                                                                                                                              |
| Community resistance to projects                                         | Conduct community sensitization campaigns<br>Initiate and implement community development projects<br>Engagement with local leaders.                                                                    |
| Financial Risks                                                          | Encourage Public Private Partnership<br>Involvement of development partners in project implementation<br>Results based auditing<br>Corruption risk assessments                                          |



### **Challenges**

- a) Acquisition of sites, wayleaves and land posed a major challenge. This was because of escalating cost of land acquisition due to speculations, compensation variations between the market value and the local owner's expectations and encroachment of land earmarked for development purpose causing project delays and increased costs of projects.
- b) Legal and contractual issues impact adversely on project implementation.
- c) Vandalism of infrastructure facilities creating additional cost for maintenance and restoration.
- d) Inadequate funding and delayed release of budget.
- e) Delay in issuance of specific tax exemptions resulting to lengthening of clearance of materials at the ports.
- f) Government policy on logging affected the supply of wooden poles resulting to delays in implementation of electrification projects.
- g) Delays in Procurement processes
- h) Delays in approval of regulations
- i) Inadequate staffing
- j) Low levels of awareness of the relevant regulations and requirement in the sector leading to non-compliance.
- k) Inaccessible Geothermal resources licensed areas
- l) Community /stakeholder resistance to programmes and projects

### **Mitigation Measures and way-forward**

- Public education; engaging national and county government and other public bodies; and undertaking due diligence on the projects to minimize right of way challenges. Conflict resolution mechanisms should be enhanced.
- To deal with vandalism there is need for punitive legislation to guard against vandalism, apply anti-vandalism technology, sensitise local communities on protecting/policing power infrastructure and establishment of security intelligence system and community informers' frameworks.

- Installation of security alarm and surveillance systems in all power infrastructure projects including substations and strategic points along the major transmission lines and networks will minimize security threats. Security arrangements should be enhanced.
- Lobbying National Treasury and National Parliament and Development Partners for more budgetary allocations is required.
- Adoption of new business models e.g., formation of subsidiaries for off balance sheet financing need to be explored. Diversification of revenue sources need also to be relooked.
- To enhance capacity there is need to fast track completion of National Centers of Excellence and also relook on capacity building programmes such as benchmarking and partnerships
- Engaging the relevant parliamentary committees and expediting the review of prioritized regulations
- The sector continues to sensitize and engage the public through awareness fora. 25 engagements were conducted during the period under review.
- Lobby county governments to support Geothermal investments by opening up inaccessible areas

**Recommendation**

- There is need to review Public Financial Management (PFM) Act, 2012 and the regulations to increase efficiency in disbursements.
- Continuous sensitization of the public on the relevant regulations and requirements in the sector through awareness fora, mainstream media and social media.
- Fast tracking of the approval of the developed draft policies/regulations to streamline the sector.
- Application of abated/clean coal technologies in policy considerations to facilitate a robust energy mix for the country.



.....  
**PRINCIPAL SECRETARY**  
**STATE DEPARTMENT FOR ENERGY**



## 6. Statement of Performance Against Predetermined Objectives for the FY2022/23

### Introduction

#### Guidance

State all the objectives of the MDA as per the Programme and Strategic Plans.

### Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Principal Secretary 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 strategic objectives as per the strategic plan 2018- 2022 plan are to:

- g) Universal access to electricity by 2022 through the grid and off grid solutions.
- h) Universal access to modern household energy by 2028.
- i) Promote indigenous energy resources for industry using modern technology.
- j) Ensure adequate, reliable and secure electricity system
- k) Increase share of clean and renewable energy for environmental sustainability.
- l) Create an enabling environment for energy development and consumption

### Progress on the attainment of Strategic Objectives through Performance Contracting

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 during the 2022/2023 FY:

### Progress on attainment of Strategic development objectives

| SNO | Program          | Strategic Objective              | Outcome               | Indicator                                   | Performance                                                                                                     |
|-----|------------------|----------------------------------|-----------------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| 4.  | Power Generation | To increase power supply through | Adequate power supply | MW of power generated and added to the grid | 35MW (Sosian) and 40MW Alten solar farm new capacity were added to the grid. This grew the cumulative installed |

| SNO | Program                             | Strategic Objective                              | Outcome                         | Indicator                                                   | Performance                                                                                                        |
|-----|-------------------------------------|--------------------------------------------------|---------------------------------|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|     |                                     | power generation                                 |                                 |                                                             | generation capacity to 3312MW, while the Renewable share of the Generation mix increased to 93.76% as at June 2023 |
| 5.  | Power Transmission and Distribution | To increase electricity access to more customers | Increased access to electricity | Km of transmission lines constructed                        | 129 Km                                                                                                             |
|     |                                     |                                                  |                                 | Number of distribution sub-station constructed and upgraded | 10                                                                                                                 |
|     |                                     |                                                  |                                 | Km of distribution lines constructed                        | 385.89km                                                                                                           |
|     |                                     |                                                  |                                 | Number of new customers connected to electricity            | 318,217                                                                                                            |
|     |                                     |                                                  |                                 | Number of street lighting points installed                  | 14.307                                                                                                             |
|     |                                     |                                                  |                                 | Number of constituency transformers installed               | 269                                                                                                                |
|     |                                     |                                                  |                                 | No. of Public Facilities Connected with Electricity         | 574                                                                                                                |
|     |                                     |                                                  |                                 | Number of domestic biogas plants constructed                | 154                                                                                                                |
|     |                                     |                                                  |                                 | No. of institutional biogas digesters installed             | 3                                                                                                                  |



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| SNO | Program | Strategic Objective | Outcome | Indicator                                                                                         | Performance |
|-----|---------|---------------------|---------|---------------------------------------------------------------------------------------------------|-------------|
|     |         |                     |         | Ha. of land planted with trees and maintained                                                     | 155         |
|     |         |                     |         | No. of tree seedlings planted in hydro dams water catchment areas                                 | 546,904     |
|     |         |                     |         | No. of Woodlots established                                                                       | 140         |
|     |         |                     |         | No. of efficient and sustainable charcoal kilns for training & Demonstration installed            | 6           |
|     |         |                     |         | No. of investment Grade Audits undertaken and implemented to reduce Energy consumption by 10-30%. | 22          |
|     |         |                     |         | Percentage (%) Maintenance of wind masts and data loggers maintained                              | 100         |
|     |         |                     |         | No. of standalone solar home systems installed                                                    | 61,410      |
|     |         |                     |         | No. of clean cooking units disseminated                                                           | 2788        |
|     |         |                     |         | No of Mini grids installed                                                                        | 1           |

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| <b>SNO</b> | <b>Program</b>                                       | <b>Strategic Objective</b>                   | <b>Outcome</b>             | <b>Indicator</b>                                         | <b>Performance</b>                                                                                   |
|------------|------------------------------------------------------|----------------------------------------------|----------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| 6.         | General Administration Planning and Support Services | To enhance service delivery to the customers | Efficient service delivery | Number of policies, strategies and regulations developed | The State Department has developed 30 Draft Regulations to guide implementation of Energy Act, 2019. |



## 7. Management Discussion and Analysis

- a) A report on the operational and financial performance of the organisation for the last three to five-year period and key projects or investments decision implemented or ongoing indicating source of funds, project status, project costs and amount spent this far.

| Project Name             | Project Commence Date (e.g. 12th January 2015) | Expected duration of the project (e.g. 4 years) | Source of Funds (GoK/Donor/ Foreign Borrowings/ Commercial Borrowings) | Estimated Value of the Project (Kshs.) | Total Funding as at 30th June 2023 | Actual Expenditure as at 30th June 2023 | Percentage of Completion | Remarks/ Challenges faced in implementing Projects                                                                                                                                                                                             |
|--------------------------|------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------|----------------------------------------|------------------------------------|-----------------------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 83.3MW Olkaria 1 Unit 6  | 9-Oct-18                                       | 30-Jul-23                                       | EIB - (Onlent)<br>JICA- (Direct Loan)<br>KfW- (Direct Loan)<br>KenGen  | 19348                                  | 2000                               | 1832.9                                  | 99.75                    | <ul style="list-style-type: none"> <li>Construction &amp; Commissioning completed and generating to the National Grid.</li> <li>Management of Defects Liability Period (DLP) is ongoing. Contractors addressing the snag list item.</li> </ul> |
| Olkaria 1 Rehabilitation | 12-Jun-23                                      | 30-Jun-26                                       | JICA- (Onlent)<br>KenGen                                               | 12589                                  | 559                                | 0                                       | 15                       | <ul style="list-style-type: none"> <li>EPC Contract signed</li> <li>JICA Granted No Objection for the Contract</li> <li>Contract Effectivity Achieved.</li> <li>Contract</li> </ul>                                                            |

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|                                                                                 |            |                 |                       |                 |             |               |                                   |                                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------|------------|-----------------|-----------------------|-----------------|-------------|---------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                 |            |                 |                       |                 |             |               |                                   | Commenced on 12th June 2023.                                                                                                                                                                                                                                            |
| East Africa Skills for Transformation & Regional Intergration Project (EASTRIP) | 1-May-20   | 31-Dec-24       | World Bank (IDA)      | 1080            | 150         | 150           | 20                                | <ul style="list-style-type: none"> <li>• Implementation Consultant procured</li> <li>• Procurement of EPC contractor completed</li> <li>• The World Bank granted No Objection for the Contract.</li> <li>• Contract commenced in June and works are ongoing.</li> </ul> |
| 1152102201 Menengai Geothermal Development Project.                             | Jan - 2010 | 17 yrs 8 Months | GOK, LOCAL AIA, DONOR | 115,926,279,301 | 866,317,424 | 1,046,914,070 | 85% (105MW) 32% (60MW) 2% (300MW) | <p>a) delay in fulfillment of Conditions precedent to effectiveness of contract signed with independent Power Producers (IPPs) for Menengai 105MW</p> <p>b) Complex geological formation.</p> <p>c) Litigations.</p> <p>d) Vandali</p>                                  |



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|                                                  |               |                                  |                                |                    |                   |                       |     |                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------|---------------|----------------------------------|--------------------------------|--------------------|-------------------|-----------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  |               |                                  |                                |                    |                   |                       |     | sm of<br>infrastruct<br>ure.<br>e)<br>inadequat<br>e financial<br>allocation<br>s to<br>operate at<br>full<br>capacity                                                                                                                                                                                                                        |
| 1152100501 Bogoria Silali<br>Geothermal Projects | Jun -<br>2010 | 18<br>yrs 6<br>Mon<br>ths        | GOK,<br>LOCAL<br>AIA,<br>DONOR | 78,029,09<br>4,823 | 3,399,14<br>0,671 | 3,644,<br>220,3<br>07 | 24% | a)Comple<br>xity in<br>acquisitio<br>n of way<br>leaves and<br>land.<br>b)Litigati<br>ons.<br>c)Vandali<br>sm of<br>infrastruct<br>ure.<br>d)<br>inadequat<br>e financial<br>allocation<br>s to<br>operate at<br>full<br>capacity<br>e)Insecuri<br>ty in the<br>project<br>area<br>f)Delay in<br>securing<br>county<br>governme<br>nt support |
| 1152109800 300MW Suswa<br>geothermal<br>project  | Jan -<br>2014 | 15<br>year<br>s, 2<br>mon<br>ths | GOK,<br>LOCAL<br>AIA           | 78,029,09<br>4,823 | 105,131,<br>742   | 89,93<br>9,770        | 2%  | a)Litigati<br>ons.<br>b)<br>inadequat<br>e financial<br>allocation<br>s to<br>operate at<br>full<br>capacity                                                                                                                                                                                                                                  |

**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

|                                                |        |          |     |              |             |             |     |                                                                                                                                                                                                                                                                                      |
|------------------------------------------------|--------|----------|-----|--------------|-------------|-------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nuclear Power Plant Siting                     | Jul-15 | 11 years | GOK | 4000,000,000 | 150,000,000 | 734,668,065 | 19% | Preliminary site preparations completed, Land acquisition in progress awaiting funds disbursements                                                                                                                                                                                   |
| Nuclear Policy and Legislation                 | Jul-17 | 8 years  | GOK | 3.000000,000 | 50,000,000  | 489,029,471 | 17% | Nuclear regulations are key in the implementation of the Nuclear Regulatory Act, 2019. The Agency together with the Regulator shall develop and seek for the adoption of Nuclear regulations that are critical in the successful application of Nuclear technology for peaceful uses |
| Strategic Environmental and Social Assessment. | Jul-16 | 9 years  | GOK | 950,000,000  | 12,500,000  | 560,879,809 | 59% | i)stakeholders validation workshops conducted in 27 counties.<br>ii)National validation workshop                                                                                                                                                                                     |



# State Department for Energy

## Annual Report and Financial Statements for the year ended 30th June 2023

|                                                                          |        |         |                 |               |             |             |      |                                                                                                                                 |
|--------------------------------------------------------------------------|--------|---------|-----------------|---------------|-------------|-------------|------|---------------------------------------------------------------------------------------------------------------------------------|
|                                                                          |        |         |                 |               |             |             |      | completed                                                                                                                       |
| Resource Development for the Nuclear Power Programme                     | Jul-16 | 9 years | GOK             | 4,000,000,000 | 17,500,000  | 278,931,643 | 7%   | Collaborations with partner organisations, education and Energy sector in capacity building is ongoing                          |
| Publicity and advocacy                                                   | Jul-21 | 9 years | GOK             | 850,000,000   | 110,000,000 | 198,759,381 | 24%  | Nuclear Power and Energy Agency framework rolled out for extensive public education and awareness on nuclear energy implemented |
| 1152100200 Nanyuki –Isiolo-Meru                                          | Oct-12 | 520     | GoK,KBC Belgium | 5,588         | 3,868       | 55          | 93%  | Ongoing                                                                                                                         |
| 1152100300 132 kV Sondu-Homabay-Ndhiwa-Awendo                            | Oct-15 | 348     | GoK,KBC Belgium | 3,535         | 2,411       | 71          | 79%  | ongoing                                                                                                                         |
| 1152101300 400 kV Olkaria-Lessos Kisumu Power Lines Construction Project | Feb-16 | 282     | GoK,JICA        | 21,528        | 18,924      | 270         | 100% | Complete, with additional funding requirement arising from variation in the scope of works and exhaustion of the Loan           |

**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

|                                                                                                                                                                             |         |     |                  |        |        |       |     |                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----|------------------|--------|--------|-------|-----|------------------------------------------------------------------------------------------------------------------------------------|
| 1152103100 400 kV Multinational Kenya –Tz Power Interconnection project                                                                                                     | Feb-17  | 280 | GoK,ADB          | 6,819  | 4,844  | 805   | 95% | Ongoing                                                                                                                            |
| 01152101800 500kV HVDC Eastern Electricity Highway Project(Ethiopia –Kenya Interconnector)                                                                                  | Aug-18  | 189 | GoK,ADB, AFD,IDA | 60,680 | 54,076 | 2,917 | 99% | Ongoing, overall 99% complete                                                                                                      |
| 11521037001Mariakani Substation                                                                                                                                             | Jul-17  | 267 | GoK,ADB          | 3,576  | 2,856  | 459   | 93% | Ongoing                                                                                                                            |
| 1152101001 Nairobi Ring (Suswa – Isinya and substations)                                                                                                                    | Oct-12  | 500 | GoK, AFD         | 20,471 | 18,884 | -     | 96% | Ongoing                                                                                                                            |
| 1152103900 Power Transmission System Improvement Project - 132 kV Nanyuki Nyahururu,132 kV Lessos Kabarnet, 132 kV Olkaria Narok and 132 kV Mwingi Kitui Transmission Lines | Sep-13  | 472 | GoK,ADB          | 11,180 | 10,098 | 58    | 94% | Ongoing                                                                                                                            |
| 1152101802 Supplementary Financing for Ethiopia Kenya Highway Project (Nanyuki UG Cable)                                                                                    |         | 0   | ADB              | 1,800  | 421    | 421   | 11% | Ongoing - Nanyuki Undergro und Cable                                                                                               |
| 1152101400 220 kV Turkwel-Ortum-Kitale                                                                                                                                      | Dec-13  | 459 | GoK,EXIM -India  | 5,089  | 4,826  | 623   | 92% | Ongoing, substations are at 89% complete                                                                                           |
| 1152104001Machakos –Konza-Kajiado-Namanga                                                                                                                                   | Dec-13  | 407 | GoK,EXIM -India  | 4,715  | 4,212  | 323   | 97% | Ongoing                                                                                                                            |
| 1152107901 Kenya Power Transmission Expansion Project - 132kV Awendo Isebania,132kV Sultan Hamud Loitoktok and 220kV Isinya Konza                                           | Nov-17  | 267 | GoK,EXIM -China  | 16,000 | 8,218  | 2,206 | 73% | Ongoing                                                                                                                            |
| 1152107801 Kenya Power Distribution System Modernization and Strengthening Project - 220kV Garsen Hola Garissa TL                                                           | Oct-17  | 254 | GoK,EXIM -China  | 10,415 | 5,022  | 28    | 51% | Ongoing                                                                                                                            |
| 1152108101 220 kV Kamburu Embu Thika Transmission Line                                                                                                                      | May -18 | 244 | GoK,EXIM -China  | 15,954 | 3,011  | 37    | 5%  | Advance payment to the contractor has since been made. The project requires additional Exchequer allocation to progress acquisitio |



State Department for Energy

Annual Report and Financial Statements for the year ended 30th June 2023

|                                                            |        |     |                   |        |       |     |     | n of Right of Way.                                                                                                                        |
|------------------------------------------------------------|--------|-----|-------------------|--------|-------|-----|-----|-------------------------------------------------------------------------------------------------------------------------------------------|
| 1152108781 132 kV Rabai bamburi kilifi                     | Dec-18 | 196 | GoK, Spanish Govt | 3,670  | 1,921 | 723 | 60% | Advance payment to the contractor has since been made. The project requires Exchequer allocation to progress acquisition of Right of Way. |
| 1152109501 Loiyangalani - Marsabit 400KV Transmission line | Jun-20 | 270 | GoK, EXIM -China  | 14,456 | 2,366 | 0   | 0%  | The project requires 15% self raised funds from the GoK to meet contractual and local costs as condition precedent for loan effectiveness |
| 1152109401 Gilgil-Thika Konza 400KV Transmission Line      | Jun-20 | 265 | GoK, EXIM -China  | 14,286 | 500   | -   | 0%  | Projects require adequate counterpart funding to meet the CP to unlock the loan                                                           |
| 220kV Marsabit - Isiolo Transmission Line                  | Jul-21 | 218 | GoK, EXIM -China  | 14,560 | 512   | -   | 0%  |                                                                                                                                           |
| 1152109003 Dongo Kundu SEZ                                 | Jun-21 | 109 | GoK, JICA         | 6,046  | 539   | 350 | 0%  | The project requires adequate Exchequer allocation for implementation                                                                     |

**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

|                                                                                                    |            |            |                      |        |        |          |     |                                                                       |
|----------------------------------------------------------------------------------------------------|------------|------------|----------------------|--------|--------|----------|-----|-----------------------------------------------------------------------|
| 1152109002 Electrification of Konza Technopolis complex(Reticulation Of power from 133/33 kV)      | Jul-21     | 0          | GoK                  | 2,134  | 151    | 68       | 0%  | The project requires adequate Exchequer allocation for implementation |
| Reinforcement of Transmission Network (RETNET) National System Control Centre & Makindu SubStation | Jul-21     | 152        | GoK, AFD             | 8,533  | 52     | 6        | 0%  |                                                                       |
| 1152109001 Naivasha Industrial Park                                                                |            | 0          |                      | 3,849  | 72     | 72       | 0%  | The project requires budget /Exchequer allocation for implementation  |
| 1152111601 Africa Private Sector Assistance (FAPA) PPP's in Transmission Lines                     |            | 0          |                      | 38     | 38     | 38       |     |                                                                       |
| 1152100400 400 kV Loyangalani-Suswa Transmission Line                                              | Oct-14     | 204        |                      | 28,907 | 27,959 | -        |     |                                                                       |
| TNIP Narok Bomet                                                                                   |            | 0          |                      |        | 300    | -        |     |                                                                       |
| 1152102701 Last mile connectivity                                                                  | 01/01/2015 | 10 yrs     | AFDB/EU/EIB/JICA/AFD | 77,600 | 3,991  | 832.00   | 72% | Ongoing                                                               |
| 1152103202 Kenya Electricity Modernization project                                                 | 17/01/2017 | 5 Yrs      | IDA                  | 24,800 | 3,874  | 3,689.00 | 99% | Completed                                                             |
| 1152103601 Connectivity Subsidy.                                                                   | 16/01/2015 | Continuous | GOK                  | 12,697 | 25     | 25.00    | 75% | Ongoing                                                               |
| 11521035001 Streetlighting.                                                                        | 16/01/2015 | Continuous | GOK                  | 21,512 | 500    | 500.00   | 91% | Ongoing                                                               |
| 1152107201 Retrofitting of Mini Grids                                                              | 01/01/2019 | 5 yrs      | AFD                  | 3,080  | 800    | 502.00   | 25% | Ongoing                                                               |
| 1152108800 Electrification of Healthcare Facilities- Isiolo County                                 | 18/07/2020 | 3 Yrs      | GOK                  | 952    | 36     | 36       | 84% | Ongoing                                                               |
| 1152109203 Ruai Housing Scheme                                                                     | 01/01/2020 | 3 Yrs      | GOK                  | 493    | 0      | 0        | 5%  | Ongoing                                                               |
| 1152109206 East Africa Portland                                                                    | 01/01/2020 | 3 Yrs      | GOK                  | 493    | 0      | 0        | 5%  | Ongoing                                                               |
| 11521091 01Electrification of Food Processing Plants                                               | 01/01/2020 | 3 Yrs      | GOK                  | 444    | 0      | 0        | 22% | Ongoing                                                               |



# State Department for Energy

## Annual Report and Financial Statements for the year ended 30th June 2023

|                                                                                  |            |            |                  |        |       |      |     |         |
|----------------------------------------------------------------------------------|------------|------------|------------------|--------|-------|------|-----|---------|
| 1152108901 Electrification of Level 4 and Level 3 Hospitals                      | 01/01/2020 | 3 Yrs      | GOK              | 2,761  | 81    | 81   | 41% | Ongoing |
| 1152108002 Kenya Off-Grid solar access programme for underserved counties        | 02/07/2017 | 5yr        | IDA              | 4,500  | 120   | 0    | 10% | Ongoing |
| Rural Electrification Schemes                                                    | 02/07/2017 | Continuous | GOK              | 18,500 | 467   | 147  | 42% | Ongoing |
| Establishment of a Utility Run Super Esco                                        | 01/09/2021 | 3 Yrs      | AFDB             | 100    | 50    | 0    | 5%  | Ongoing |
| 11521065501 Geothermal exploration and development in Rift valley                | Jul-16     | Jun-26     | GOK              | 3124   | 150   | 149  | 58% | Ongoing |
| 1152106503 Coal exploration and development in coast                             | Jul-16     | Jun-26     | GOK              | 1960   | 150   | 150  | 50% | Ongoing |
| 1152107601 Nuclear fuel resources exploration and development                    | Jul-16     | Jun-26     | GOK              | 1640   | 80    | 80   | 55% | Ongoing |
| 1152105400 Hydro Dams Water Catchment Reafforestation                            | Jul-14     | Jun-26     | GOK              | 1,440  | 80    | 45   | 56  | Ongoing |
| 1152105500 Solar PV Installation on Institutions and Community Boreholes         | Jul-14     | Jun-26     | GOK              | 2,020  | 80    | 40   | 67  | Ongoing |
| 1152105600 Development Of Community Small Hydro Power Projects                   | Jul-14     | Jun-26     | GOK              | 500    | 40    | 20   | 29  | Ongoing |
| 1152105800 Installation of Wind Masts And Data Loggers                           | Jul-14     | Jun-26     | GOK              | 400    | 40    | 21   | 71  | Ongoing |
| 1152105900 Energy Efficiency Programme(Investment Grade Audits)                  | Jul-14     | Jun-26     | GOK              | 660    | 35    | 35   | 53  | Ongoing |
| 1152106000 Construction of Institutional Biogas Plants                           | Jul-15     | Jun-26     | GOK              | 252    | 30    | 17   | 50  | Ongoing |
| 1152106100 Pilot Program On Domestic Household Biogas Digesters(Upscalling)      | Jul-14     | Jun-26     | GOK              | 1,000  | 120   | 95   | 51  | Ongoing |
| 1152106300 Biofuel Value Chain Development                                       | Jul-15     | Jun-26     | GOK              | 100    | 10    | 6    | 22  | Ongoing |
| 1152106400 Energy Efficient Charcoal Kilns Development                           | Jul-17     | Jun-26     | GOK              | 100    | 7     | 7    | 24  | Ongoing |
| 1152108001Kenya Off-Grid Solar Access Programme For Underserved Counties (KOSAP) | Feb-19     | Jun-25     | GOK,,WO RLD BANK | 8,007  | 1,005 | 1005 | 58  | Ongoing |
| 1152107300 Kenya Sustainable Energy for All - EU Capacity Building Project       | Jul-17     | Mar-24     | EU               | 515    | 165   | 165  | 65  | Ongoing |
| 1152111101Kenya Green Hydrogen Development                                       | Jul-20     | Jun-26     | GOK              | 250    | 34    | 34   | 12  | Ongoing |

## **8. Environmental and Sustainability Reporting**

The State Department for Energy exists to transform lives. This is our purpose; the driving force behind everything we do by putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of the **Sustainability strategy and profile**

### **a) Environmental performance /climate change/ mitigation of natural disasters**

- i. All the projects implemented by the State Department and the entire energy sector meet the stringent donor (financier) environmental social safeguards.
- ii. The State Department implements the following projects as a contribution towards environmental conversation; Re-afforestation of Hydropower dams Water catchment areas that has seen 546,904 tree seedlings planted within the year; Maintenance of Hectares of afforested hydro dam's water catchment areas; Establishment of Woodlots in the hydro dam catchment area.
- iii. The State Department has developed and is implementing the Bio Energy Strategy of 2020 and the Kenya National Energy Efficiency and Conservation Strategy that have focused on environmental conservation in the implementation of programs and projects in the sector.

### **b) Employee welfare**

The Human Resource Policy and Procedures Manual May,2016 Section B5 gives direction on the recruitment process and application of affirmative action through Merit, Regional balancing, Gender balancing consideration of Persons living with Disability Youth and the Minorities.

Advertisement of vacant positions is done to give equal opportunity to all and the due process followed as stipulated in the Manual. There was no recruitment done by the State Department directly this financial year.

NO trainings on governance were conducted during the period under review due to government austerity measures and the moratorium issued.

The State Department has developed the work place policy guidelines, whose implementation is in progress

Towards improving skills and managing careers appraisals and reward system, the State Department through approved group training programmes has trained officers with the aim of equipping officers with skills to improve the performance and also aligned to their careers with the aim of facilitating their career progression within their cadres. The Public Service Commission Performance Management Regulations, 2021 guide the officers' appraisal and application of



reward and sanctions rewarding exemplary performance while sanctioning officers who did not meet the threshold of the set scores.

The Human Resource Policies and procedures Manual for the Public Service May, 2016 section F 1. Provides clear directions on how health and safety at the workplace is managed the Principal Secretary appoints the Health and safety committee to ensure compliance with Act and any other directives issued from time to time.

### **c) Operational practices**

#### **i. Responsible Supply chain and supplier relations**

Towards good business practices, the State Department conducts all its procurement activities on the government approved procurement system, the IFMIS where all required goods, works or services are sourced competitively using the procurement procedures as provided for in the PPADA 2015 and standard bidding documents as published by PPRA depending on the procurement value thresholds. All the various stages of procurement are undertaken by different organs/committees as required for segregation of duties in the procurement process.

Additionally, all tender awards and tender results are promptly communicated to both successful and unsuccessful bidders and contracts only signed upon the effluxion of the required stand still/appeal window period. All awards are also published on the public government portal, the Public Procurement Information Portal (PIIP) and all the required statutory reports transmitted to National Treasury, PPRA, National Council for persons with disabilities and the state Department for Industrialization for the Local Content Procurement Report

Towards responsible treatment of suppliers, the State Department has maintained good supplier relations in honoring the terms and conditions of the bidding documents as well as any executed contracts. The State Department ensures that the suppliers are promptly informed of the tender results upon the conclusion of the evaluation exercise and that any suppliers that might feel aggrieved are given ample time to present their grievances. For the avoidance of doubt, the ministry has not had any significant dispute with any of its tender applicants and suppliers. Upon the satisfactory delivery of goods, works or services, payments are also processed within reasonable time, and for the record, the ministry did not have any pending bill or claim due to its suppliers by the closure of the FY 2022/2023 as at 30th June 2023

**d) Community Engagements**

The Public participation activities conducted by the State Department for Energy were guided by the Guidelines for the public participation in policy formulation of 21<sup>st</sup> January 2015, prepared by the Public Service Commission

The State Department participates in a number of activities that target to better the livelihood of communities. During the period under review the ministry undertook the following activities towards this initiative; follow up on the performance of and provision of online technical support towards the running of previously installed Solar Water Pumping Systems and distribution of solar lanterns to vulnerable communities in the 14 underserved counties through the KOSAP project.

Besides, various activities were actualised through the Kenya Energy Sector Environment (KEEP) Social responsibility programme fund that supports the growing of indigenous trees, soil conservation and preservation of water catchment areas. In the period under review the state department collaborated with the KFS to rehabilitate close to 744.4ha of forest land in various parts of the country, issued seedlings to farmers living along riverines, issued seedlings to communities to establish woodlots in their farms, supported communities through buying seedlings from community nurseries, among others.



## **9. Statement of Management Responsibilities**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Principal Secretary for a National Government State Department for Energy shall prepare financial statements in respect of that State Department for Energy. 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 Principal Secretary in charge of the State Department for Energy is responsible for the preparation and presentation of the State Department for Energy's financial statements, which give a true and fair view of the state of affairs of the State Department for Energy for and as at the end of the financial year (period) ended on June 30, 2023. 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 State Department for Energy, (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 State Department for Energy; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary in charge of the State Departments for Energy accepts responsibility for the State Department for Energy'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 Principal Secretary is of the opinion that the State Department for Energy's financial statements give a true and fair view of the state of State Department for Energy's transactions during the financial year ended June 30, 2023, and of the State Department for Energy's financial position as at that date. The Principal Secretary in charge of the State Department for Energy further confirms the completeness of the accounting records maintained for the State Department for Energy, which have been relied upon in the preparation of the State Department for Energy's financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary in charge of the State Department for Energy confirms that the State Department for Energy has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the State Department for Energy'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 Principal Secretary confirms that the State Department for

**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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Energy's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The State Department for Energy's financial statements were approved and signed by the Principal Secretary on 29/9/2023 2023.



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**Alex Kamau Wachira, CBS,**  
**Principal Secretary**

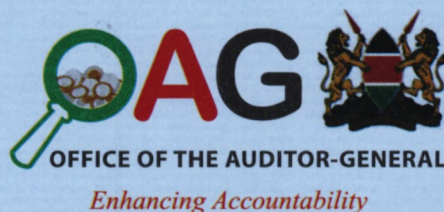


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**CPA Rose Baraza**  
**Head of Accounting Unit**  
**ICPAK M/No 5586**



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## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR ENERGY FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of State Department for Energy set out on pages 1 to 30, which comprise of the statement of financial assets and financial



liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Energy as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in Tax Receipts**

The statement of receipts and payments reflects an amount of Kshs.3,055,936,591 in respect to tax receipts and as disclosed in Note 1 to the financial statements. However, the amount includes Kshs.20,504,819 disbursed to the Kenya Electricity Modernization Project (KEMP) in the financial year 2021/2022. However, the amount was erroneously transferred to Kenya Power and Lighting Company on 27 June, 2022 by the State Department and the Company refunded back the money but was erroneously receipted into the tax receipts account on 31 January, 2023.

In the circumstances, the accuracy and completeness of the tax receipts amount of Kshs.20,504,819 could not be confirmed.

#### **2. Inaccuracies in Compensation of Employees**

The statement of receipts and payments reflects compensation of employees' expenses totalling to Kshs.319,472,251 and as disclosed in Note 7 to the financial statements. However, the Integrated Personnel and Payroll Database (IPPD) and supporting payment vouchers reflects an expenditure of Kshs.305,716,900 in respect of compensation of employees, resulting to unexplained variance of Kshs.13,755,354.

In the circumstances, the accuracy and completeness of the compensation to employees' balance of Kshs.13,755,354 could not be confirmed.

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



## **Key Audit Matters**

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

## **Emphasis of Matters**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget of Kshs.54,804,757,336 against actual receipts of Kshs.31,060,714,201 resulting to a revenue shortfall of Kshs.23,744,043,135 or 43% of the approved budget. Similarly, the State Department spent Kshs.30,933,935,857 against an approved budget of Kshs.54,804,757,336 resulting to an under-expenditure of Kshs.23,870,823,479 or 44% of the approved budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

### **2. Unbudgeted Purchase of Motor Vehicles**

The statement of receipts and payments reflects acquisition of assets expenditure balance of Kshs.15,253,159,000 and as disclosed in Note 11 to the financial statements Included in the balance is an amount of Kshs.82,600,000 incurred on purchase of vehicles and other transport equipment. However, review of the IFMIS-Generated trial balance, Item Code 3110700 on purchase of vehicles and other transport equipment revealed Nil expenditure indicating that the funds used were obtained from another vote head.

### **3. Pending Bills**

Annex 2 to the financial statements reflects pending bills balance of Kshs.949,489 as at 30 June, 2023, which was not settled during the year under review but was carried forward to 2023/2024 financial year.

Failure to settle bills during the year for which they relate distorts the financial statements and adversely affects the budgeting provision for the subsequent year as they form a first charge.

My opinion is not modified in respect of these matters.

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

### **Conclusion**

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing



else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Irregular Utilization of the Fund Resources**

During the year under review, the State Department received funds from Petroleum Development Fund amounting to Kshs.400,000,000, although, the State Department has no responsibility in the oil and petroleum industry. This is contrary to Section 4(4) of the Petroleum Development Fund Act No.4 of 1991 (Revised 2012), which provides that there shall be paid out of the petroleum development funds such monies as are necessary for the development of common facilities for distribution or testing of oil products and matters relating to the development of the oil industry.

In the circumstances, Management was in breach of the law.

### **2. Long Outstanding Accounts Payable**

The statement of financial assets and financial liabilities reflects third party deposits and retentions totalling to Kshs.114,572,535 as disclosed in Note 13 to the financial statements. Review of the analysis provided at Annex 5 of the financial statements revealed that, the bulk of the retention fees have been outstanding for a long period of time with some dating back to the financial year 2017/2018. This is contrary to Public Finance Management Regulations 2015 Section 106 which states that unless otherwise exempted by an Act of Parliament, any deposit which has remained unclaimed for five (5) years may, with the approval of the Cabinet Secretary, be paid into Consolidated Fund and thereafter the Accountant-General may refund the deposit to any person entitled thereto, if he or she is satisfied that the claim is authentic.

In the circumstances, Management was in breach of the law.

### **3. Irregular Procurement of Rehabilitation and Corrective Maintenance of Solar PV Panels**

The statement of receipts and payments reflects an expenditure of Kshs.1,335,459,925 and as disclosed in Note 8 to the financial statements in respect to use of goods and services. Included in this expenditure is an amount of Kshs.29,742,488 on rehabilitation of solar PV panels in fifty-one (51) institutions including schools, health facilities, police stations and administrative offices in ASALS which had been previously installed by the State Department for Energy. Review of records provided for audit revealed that the State Department used restricted tendering method contrary to the Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020 which puts a ceiling of Kshs.20,000,000 for procurement of services through restricted tendering under Section 102(1)(b) of the Act.

In addition, the State Department exceeded its budget by 58% against the budgeted amount of Kshs.12,500,000 contrary to Section 53(9) of the Public Procurement and Asset Disposal Act 2015, which states that an Accounting Officer who knowingly



commences any procurement process without ascertaining whether the goods, works or service is budgeted for, commits an offence under this Act.

In the circumstances, the regularity of the expenditure of Kshs.29,742,488 could not be confirmed.

#### **4. Anomalies in Contract for Exploratory Coal Diamond Core Drilling Services in Kwale County**

Contract for exploratory coal diamond core drilling services was awarded to a local contractor at a cost of Kshs.322,839,600 on 29 June, 2015. The contract involved drilling of fifty-four (54) wells across nine (9) coal blocks in Kwale county for initial period of eighteen (18) Months. The contract expired on 28 December, 2016 and the works had not started despite the contractor having been paid an advance payment of Kshs.32,283,960 on 30 June, 2015.

Three (3) Addendums were signed extending the contract at no cost up to 27 March, 2021. At the expiry of the contract, the contractor had been paid Kshs.78,255,890 which is 24% of the contract sum, including an advance payment of Kshs.32,283,960. As at the expiry of the contract, only five (5) wells had been completed representing 9% of the works, which indicates that the contractor had been overpaid. Additionally, the advance payment guarantee expired on 31 October, 2020 while the performance bond expired on 27 November, 2020, before recovery of advance payment. Therefore, recoverability of the advance payment is in doubt.

On 30 May, 2023 the Contractor issued the Ministry with a financial claim of Kshs.205,256,535 in respect of prolongation cost, manpower costs and 13% interest citing delays on part of the Ministry on procession of the drilling sites and payment. The Ministerial Tender Committee on 31 July, 2023 recommended that the dispute under the contract be referred for arbitration. No information was provided on the value of works performed under the contract as at the time of the expiry of the contract. Although the State Department wrote to the Attorney General on 25 September 2023 for guidance, no evidence was provided that the arbitration process had started.

In the circumstances, value for money for the advance payment amount of Kshs.32,283,960 and Kshs.78,255,890 incurred may never be realized from the contract for exploration of coal diamond in Kwale county.

#### **5. Poor Workmanship in Construction, Testing and Commissioning of Domestic Biogas Digesters**

The State Department procured works for the construction of 303-10 M<sup>3</sup> Biogases in various Counties from various contractors and a total of Kshs.45,137,576 had been paid as at 30 June, 2023. Further, a status report for the biogas projects as at 30 June, 2023 was not provided for audit. Field verification of the projects revealed the following unsatisfactory issues: -

- i. A contract for construction of 60 Biogases in Tharaka Nithi and Meru counties was awarded to a local company on 30 March, 2022, at a contract sum of Kshs.10,800,000. The contract duration was for 22 weeks from the date of site



possession. Records indicate that the contract lapsed on 8 September, 2022 and an extension was granted upon request on 7 December, 2022. A second extension was granted up to 7 March, 2023 and a third one up to 7 June, 2023. On 7 June, the contractor requested for an extension of the contract for a further seventy-six days to ensure that the works were completed. However, no evidence was provided indicating that the request was approved. As at the time of audit in December, 2023, the contractor had completed fifty-two (52) out of sixty (60) Biogases representing 87% of the scope of works in the contract.

- ii. No billboard or plate indicating the details of the work had been put in place in any of the sites in Meru County despite a provision of Kshs.14,000 in the contract. Further, four (4) expansion chamber cover slabs in Meru county had not been cast while six (6) chambers in Meru, Tharaka Nithi, Makueni and Taita Taveta counties had cracks posing safety risks to the users.
- iii. In Meru and Makueni Counties, poor quality gas cookers had been installed. Some had malfunctioned while for others, burners were worn out due to corrosion, within a year of use. In addition, eleven (11) completed Bio digesters in Makueini, Taita Taveta, Nyamira and Tharaka Nithi counties were not working. Most water traps installed in the piping system were not functioning effectively causing most of the Biogas to malfunction or not to work optimally.
- iv. In Makueni and Taita Taveta counties, six (6) biogases had gas leakages, while two (2) biogases pressure gauges were not working, thereby affecting the functioning of the biogases, and two (2) biogases in Makueni and Nyamira counties had been abandoned.
- v. One biogas in Taita Taveta County had never been used due to cracks which had not been repaired as at the time of inspection in September, 2023.

In the circumstances, value for money amounting to Kshs.45,137,576 spent on the project could not be confirmed.

## **6. Delay in Implementation of Green Climate Fund Project**

A grant agreement for Green Climate Fund between Government of Kenya and Federal Republic of Germany was signed on 16 September, 2021. The project was to be implemented in two phases. Phase I was to be implemented from 6 September, 2021 to 25 March, 2023. Under phase I, the donor was to fund 8,153,172 Euros while the recipient was to provide a co-funding of 1,037,140 Euros. Phase 2 of the project was to be implemented from 26 March, 2023 to 31 December, 2024. The donor was to provide a grant of 11,756,828 Euros under the phase.

Under paragraph 4 of the agreement, the recipient was to make necessary budgetary allocation for the project.

Review of the project revealed that implementation period for Phase I of the project had lapsed, yet the project had not started. No justification was given for the delay in



implementation of the project. Additionally, there was no evidence of any budgetary allocation and work plans for the project in financial 2021/22 and 2022/23.

In the circumstances, the delayed implementation of the Project will impact negatively on the realization of the project objectives.

#### **7. Wasteful Expenditure on Recruitment of Project Accountant**

During the year under review, the process for recruitment of a Project Accountant was concluded with the Interview Committee recommending two (2) candidates for consideration for appointment. This entire process cost the State Department an amount of Kshs.1,431,400. However, as at the time of the audit in December 2023, the position had not been filled, despite the expenditure of Kshs.1,431,400 having been incurred in respect of the process.

In the circumstances, value for money on the funds incurred on the recruitment of the project accountant could not be confirmed.

#### **8. Overpayment to Kenya Electricity Generating Company Limited, (Kengen)**

Review of exchequer requisitions, notifications and receipts revealed that the State Department received an amount of Kshs.1,977,214,777 meant for Kengen during the financial year. However, an amount of Kshs.1,982,927,709 was disbursed to Kengen resulting to an overpayment of Kshs.5,712,937. This is contrary to Regulation 54(1) of Public Finance Regulations (National Government) 2015 which states that except as provided for in the Act and these Regulations, an Accounting Officer of an entity may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

In the circumstances, Management was in breach of the law.

#### **9. Procurement Irregularities**

The State Department incurred expenditure totalling Kshs.14,608,276 in respect of four (4) tenders for procurement of various goods and services from unregistered suppliers. This is contrary to Section 57(1) and (2) of the Public Procurement and Assets Disposal Act, 2015 which states that the head of the procurement function of a procuring entity shall maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs and submission of names shall be continuous and the registration list shall be updated periodically respectively.

In the circumstances, Management was in breach of the law.

#### **10. Non-Compliance with Approved Establishment**

As previously reported, the State Department had exceeded its establishment by ninety-eight (98) members of staff. Whereas the approved establishment had a provision of a total of one hundred and fifty-nine (159) members of staff (Comprising of 95 technical staff and 64 support staff) the State Department had as at 30 June 2023, a total of two



hundred and fifty seven (257) members of staff (71 technical staff and 186 support staff). Section A.15 of the of the manual of Human Resource Policies and Procedures Manual for the Public Service 2016 outlines the functions of the of Ministerial Human Resource Management Advisory Committees (MHRMAC) which entail among others, making recommendations to the Authorized Officer regarding Establishment and Complement control.

The variance between the in post and the approved establishment was occasioned by a review of the State Department's organizational structure and Staff Establishment by the Public Service Commission in 2021, where a decision on the optimal staff establishment of 159 members was communicated vide a letter ref. PSC/EMCS/14/TY/(2) dated 12 May, 2021. The State Department appealed the decision of the Public Service Commission vide a letter ref. dated 27 September, 2021, but no response had been received by the Ministry as at the time of audit in December, 2023.

In the circumstance, Management was in breach of the law.

#### **11. Non-Compliance with the Executive Order No.2 of 2018**

As previously reported, review of procurement records indicated that the Ministry has not fully adopted the E-procurement platform as required by Part IV of the Executive Order No.2 of 2018. Management has explained that bids for standard goods and services procured through Request for Quotations (RFQ) are shared with bidders in the procurement module in the Integrated Finance Management Information System (IFMIS) using the standard RFQ document issued by Public Procurement Regulatory Authority (PPRA). The bidders would then download the document and submit both the bids through the system or manually as the physical documents are then used in evaluation by the Evaluation Committee, even though no manual submissions are allowed.

In the circumstances, Management was in breach of the law.

#### **12. Anomalies in Framework Agreement on Development of Sustainable Green Industries**

As previously reported, the Ministry entered into a Framework agreement with an Australian Company for development of sustainable green industries in the country on 4 November, 2020. However, the Agreement gave the private company exclusive rights to undertake the following; -

- i. Enter upon any land in liaison with landowners specified in each Authority with such other persons, gear, appliances, and equipment as the company would deem fit;
- ii. Sink any well on the land.
- iii. Make geological surveys and geophysical surveys on the land; and
- iv. Generally, do all things necessary in connection with the survey, investigation, test or measurement.



The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The standard requires that I comply with ethical

In the circumstances, Management was in breach of the Agreement.

- vi. It was also stated in the appointment letters that the taskforce was to develop its Terms of Reference (TORs) for approval. However, the Taskforce had not developed the TORs two (2) years after the signing of the Agreement and the implementation of the Framework Agreement had commenced.
- v. Whereas Section 8.4 of the agreement provided that each party must nominate at least 3 representatives to the taskforce within 7 days from the date of the Agreement, the Government appointed its representatives on 17 November, 2020, 13 days after the Agreement.
- iv. The Agreement was implemented through a taskforce whose appointment was not gazetted and the terms of reference for the appointment of the taskforce members was not documented.
- iii. Due diligence on the company was conducted by members of a taskforce appointed to oversee the implementation of the Agreement from 29 April, 2022 to 16 May, 2022, eighteen (18) months after the Agreement. This is contrary to the provisions of the Public Procurement and Asset Disposal Act, 2015 which requires that due diligence be conducted prior to award of tender by the Evaluation Committee.
- ii. The basis of identification of the need for the development of green industries was not documented or supported by any policy document.
- i. No documents or explanations were provided in support of the sourcing and ultimate procurement of the private company in line with the provisions of the Public Procurement and Disposal Act, 2015.

However, review of the execution of the Agreement implementation revealed the following unsatisfactory matters;

- iv. All other potential geothermal resource systems in the Republic of Kenya with potential capacity of 100MW or more.
- iii. A first option to apply for geothermal concessions that become unencumbered during the term of this Agreement; and
- ii. Geothermal Development Company Limited's geothermal concessions in the Republic of Kenya which are not subject to commercial of financing arrangements at date of this Agreement;
- i. All unencumbered geothermal concessions in the Republic of Kenya at the date of this Agreement;

Further, the company had exclusivity in utilisation of the following areas;



requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 governance were not effective.

### Basis for Conclusion

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

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

The 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 controls as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply 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 fund's financial reporting process, reviewing the effectiveness of how Management 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 comply 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.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all internal controls matters that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

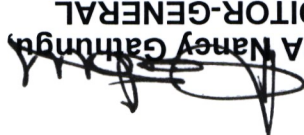
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:



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

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

  
FCPA Nany Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

26 January, 2024

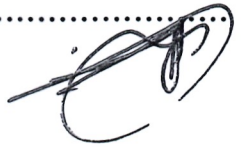


**State Department for Energy  
Annual Report and Financial Statements for the year ended 30th June 2023**

**11. Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2023**

| Description                                       | Note | 2022-2023             | 2021-2022             |
|---------------------------------------------------|------|-----------------------|-----------------------|
|                                                   |      | Kshs                  | Kshs                  |
| <b>Receipts</b>                                   |      |                       |                       |
| Tax Receipts                                      | 1    | 3,055,936,591         | 3,159,116,380         |
| Proceeds From Domestic and Foreign Grants         | 2    | 182,273,675           | 200,396,484           |
| Exchequer Releases                                | 3    | 13,097,497,052        | 23,007,842,244        |
| Proceeds From Foreign Borrowings                  | 4    | 14,725,006,883        | 10,173,556,217        |
| Proceeds From Sale of Assets                      | 5    |                       | 2,146,632             |
| Other Receipts                                    | 6    |                       | 257,000,000           |
| <b>Total Receipts</b>                             |      | <b>31,060,714,201</b> | <b>36,800,057,957</b> |
|                                                   |      |                       |                       |
| <b>Payments</b>                                   |      |                       |                       |
| Compensation of Employees                         | 7    | 319,472,251           | 408,226,205           |
| Use of Goods and Services                         | 8    | 1,335,459,925         | 805,123,466           |
| Grants and Transfers to Other Government Entities | 9    | 14,002,793,354        | 24,216,827,941        |
| Social Security Benefits                          | 10   | 23,051,327            | 2,142,022             |
| Acquisition of Assets                             | 11   | 15,253,159,000        | 10,791,884,076        |
| <b>Total Payments</b>                             |      | <b>30,933,935,857</b> | <b>36,224,203,710</b> |
|                                                   |      |                       |                       |
| <b>Surplus</b>                                    |      | <b>126,778,344</b>    | <b>575,854,247</b>    |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Energy financial statements were approved on 29/9/2023 and signed by:

  
 Alex Kamau Wachira, CBS  
 Principal Secretary

  
 CPA Rose Baraza  
 Head of Accounting Unit  
 ICPAK M/No 5586

12. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2023

| Description                        | Note | 2022-2023     | 2021-2022     |
|------------------------------------|------|---------------|---------------|
|                                    |      | Kshs          | Kshs          |
| Financial assets                   |      |               |               |
| Cash and cash equivalents          |      |               |               |
| Bank balances                      | 12A  | 295,925,279   | 753,984,989   |
| Total cash and cash equivalents    |      | 295,925,279   | 753,984,989   |
| Financial liabilities              |      |               |               |
| Third party deposits and retention | 13   | (114,572,535) | (118,639,252) |
| Net financial assets               |      | 181,352,744   | 635,345,737   |
| Represented by                     |      |               |               |
| Fund balance b/fwd.                | 14   | 635,345,737   | 241,718,382   |
| Prior year adjustment              | 15   | (580,771,337) | (182,226,893) |
| Surplus for the year               |      | 126,778,344   | 575,854,247   |
| Net financial position             |      | 181,352,744   | 635,345,736   |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Energy financial statements were approved on 29/9/2023 and signed by:

Alex Kamau Wachira, CBS  
Principal Secretary

CPA Rose Baraza  
Head of Accounting Unit  
ICPAK M/No 5586



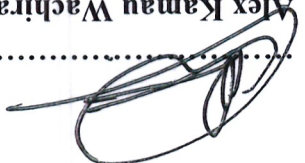
13. Statement of Cash Flows For The Year Ended 30<sup>th</sup> June 2023

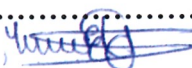
| Description                                   | 2022-2023        | 2021-2022        |
|-----------------------------------------------|------------------|------------------|
|                                               | Kshs             | Kshs             |
| Operating Activities                          |                  |                  |
| Receipts                                      |                  |                  |
| Tax Receipts                                  | 3,055,936,591    | 3,159,116,380    |
| Proceeds from domestic and foreign grants     | 182,273,675      | 200,396,484      |
| Exchequer releases                            | 13,097,497,052   | 23,007,842,244   |
| Other Receipts                                |                  | 257,000,000      |
| Total Receipts                                | 16,335,707,318   | 26,624,355,108   |
| Payments                                      |                  |                  |
| Compensation of employees                     | 319,472,251      | 408,226,205      |
| Use of goods and services                     | 1,335,459,925    | 805,123,466      |
| Transfers to other government units           | 14,002,793,354   | 24,216,827,941   |
| Social security benefits                      | 23,051,327       | 2,142,022        |
| Total Payment                                 | 15,680,776,858   | 25,432,319,634   |
| Net receipts/(payments)                       | 654,930,461      | 1,192,035,474    |
| Adjusted For:                                 |                  |                  |
| Adjustments during the year                   |                  |                  |
| Prior year adjustments                        | (580,771,337)    | (182,226,893)    |
| Increase/(Decrease) in deposits and retention | (4,066,717)      | (64,607,920)     |
| Net Cash Flow from Operating Activities       | 70,092,407       | 945,200,661      |
| Cash flow from Investing Activities           |                  |                  |
| Proceeds from sale of assets                  |                  | 2,146,632        |
| Acquisition of assets                         | (15,253,159,000) | (10,791,884,076) |
| Net Cash Flows from Investing Activities      | (15,253,159,000) | (10,789,737,444) |
| Cash flow From Financing Activities           |                  |                  |

**State Department for Energy  
Annual Report and Financial Statements for the year ended 30th June 2023**

| Description                                 | Notes | 2022-2023      | 2021-2022      |
|---------------------------------------------|-------|----------------|----------------|
|                                             |       | Kshs           | Kshs           |
| Proceeds from foreign borrowings            | 6     | 14,725,006,883 | 10,173,556,217 |
| Net cash flow from financing activities     |       | 14,725,006,883 | 10,173,556,217 |
|                                             |       |                |                |
| Net increase in cash and cash equivalents   |       | (458,059,710)  | 329,019,434    |
|                                             |       |                |                |
| Cash & Cash Equivalent at Start of The Year |       | 753,984,989    | 424,965,555    |
| Cash & Cash Equivalent at End of The Year   |       | 295,925,279    | 753,984,989    |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Energy financial statements were approved on 29/9/2023 and signed by:

  
 Alex Kamau Wachira, CBS  
 Principal Secretary

  
 CPA Rose Baraza  
 Head of Accounting Unit  
 ICPAK M/No 5586



**Annual Report and Financial Statements for the year ended 30th June 2023**

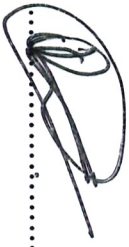
**14. Statement of Comparison of Budget and Actual Amounts for FY2022/23**

| Receipt/Expense Item                      | Original Budget<br>a  | Adjustments<br>b        | Final Budget<br>c=a+b | Actual on Comparable Basis<br>d | Budget Utilization Difference<br>e=c-d | % of Utilization<br>f=d/e % |
|-------------------------------------------|-----------------------|-------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| Tax Receipts                              | 9,992,000,000         | 1,800,420,000           | 11,792,420,000        | 3,055,936,591                   | 8,736,483,409                          | 26%                         |
| Proceeds from Domestic and Foreign Grants | 1,235,855,000         | (212,000,000)           | 1,023,855,000         | 182,273,676                     | 841,581,324                            | 18%                         |
| Exchequer releases                        | 32,868,000,000        | (15,241,097,664)        | 17,626,902,336        | 13,097,497,053                  | 4,529,405,283                          | 74%                         |
| Proceeds from foreign borrowings          | 48,155,000,000        | (27,007,000,000)        | 21,148,000,000        | 14,725,006,883                  | 6,422,993,117                          | 70%                         |
| Proceeds from sale of assets              | 2,580,000             |                         | 2,580,000             | 0                               | 2,580,000                              | 0%                          |
| Other receipts                            | 3,414,420,000         | (203,420,000)           | 3,211,000,000         |                                 | 3,211,000,000                          | 0%                          |
| <b>Total Receipts</b>                     | <b>95,667,855,000</b> | <b>(40,663,517,664)</b> | <b>54,804,757,336</b> | <b>31,060,714,201</b>           | <b>23,744,043,133</b>                  | <b>57%</b>                  |
| <b>Payments</b>                           |                       |                         |                       |                                 |                                        |                             |
| Compensation of employees                 | 389,609,917           | (63,772,352)            | 325,837,565           | 319,472,251                     | 6,365,314                              | 98%                         |
| Use of goods and services                 | 2,032,248,981         | (431,490,089)           | 1,600,758,892         | 1,335,459,925                   | 265,298,967                            | 83%                         |
| Transfers to other government entities    | 32,044,390,083        | (9,368,500,000)         | 22,675,890,083        | 14,002,793,354                  | 8,673,096,729                          | 62%                         |
| Social security benefits                  | 28,400,000            |                         | 28,400,000            | 23,051,327                      | 5,348,673                              | 81%                         |
| Acquisition of assets                     | 61,173,206,019        | (30,999,335,223)        | 30,173,870,796        | 15,253,159,000                  | 14,920,711,796                         | 51%                         |
| <b>Total Payments</b>                     | <b>95,667,855,000</b> | <b>(40,663,517,664)</b> | <b>54,804,757,336</b> | <b>30,933,935,857</b>           | <b>23,870,821,479</b>                  | <b>56%</b>                  |
| <b>Surplus</b>                            |                       |                         |                       | <b>126,778,344</b>              |                                        |                             |

**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

- i. Tax Receipts 26%; this is due to few applications for royalties' licences.
- ii. Proceeds from domestic and foreign grants 18%; due to under-receipt of European Union Grant.
- iii. Exchequer Receipt 74%; due to under-receipt of Exchequer from the National Treasury.
- iv. Proceeds from Foreign Borrowings 70%; this is due to non-disbursement of funds from some donors.
- v. Proceeds from Sale of Assets 0%; this is due to transfer of Energy centres to REREC hence reduced collection of incidental Sale by Non-Market establishments
- vi. Other Receipts 0%; this is due to non-collection of KOSF ALA
- vii. Use of goods and services 83%; due to decrease in budget by Supplementary cut
- viii. Transfers to Other Government Units 62%; the under expenditure was due to decrease in budget by supplementary cut.
- ix. Social Security benefits 81%; the under expenditure was due to staff turnover.
- x. Acquisition of Assets 51%; the under expenditure was due to decrease in budget by supplementary cut.
- xi. The State Department for Energy had a net decrease of Supplementary budget of Kshs. 40,863,097,664.

The State Department for Energy financial statements were approved on 29/9/2023 and signed by:

  
.....  
**Alex Kamau Wachira, CBS**  
**Principal Secretary**

  
.....  
**CPA Rose Baraza**  
**Head of Accounting Unit**  
**ICPAK M/NO 5586**



**State Department for Energy  
Annual Report and Financial Statements for the year ended 30th June 2023**

**14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23**

| <b>Receipt/Expense Item</b>            | <b>Original Budget<br/>a</b> | <b>Adjustments<br/>b</b> | <b>Final Budget<br/>c=a+b</b> | <b>Actual on Comparable Basis<br/>d</b> | <b>Budget Utilization Difference<br/>e=c-d</b> | <b>% of Utilization<br/>f=d/c %</b> |
|----------------------------------------|------------------------------|--------------------------|-------------------------------|-----------------------------------------|------------------------------------------------|-------------------------------------|
| <b>Receipts</b>                        |                              |                          |                               |                                         |                                                |                                     |
| Tax Receipts                           | 2,439,000,000                | 714,420,000              | 3,153,420,000                 | 115,745,432                             | 3,037,674,568                                  | 4%                                  |
| Exchequer Releases                     | 8,840,000,000                | (3,520,597,664)          | 5,319,402,336                 | 4,045,383,550                           | 1,274,018,786                                  | 76%                                 |
| Proceeds from sale of assets           | 2,580,000                    |                          | 2,580,000                     | -                                       | 2,580,000                                      | 0%                                  |
| Other Receipts                         | 3,414,420,000                | (203,420,000)            | 3,211,000,000                 | -                                       | 3,211,000,000                                  | 0%                                  |
| <b>Total Receipts</b>                  | <b>14,696,000,000</b>        | <b>(3,009,597,664)</b>   | <b>11,686,402,336</b>         | <b>4,161,128,982</b>                    | <b>7,525,273,354</b>                           | <b>36%</b>                          |
|                                        |                              |                          |                               |                                         |                                                |                                     |
| <b>Payments</b>                        |                              |                          |                               |                                         |                                                |                                     |
| Compensation of employees              | 385,609,917                  | (63,772,352)             | 321,837,565                   | 319,472,251                             | 2,365,314                                      | 99%                                 |
| Use of goods and services              | 223,229,688                  | (73,490,089)             | 149,739,599                   | 139,454,928                             | 10,284,671                                     | 93%                                 |
| Transfers to other Government entities | 14,034,390,083               | (2,862,000,000)          | 11,172,390,083                | 3,689,723,416                           | 7,482,666,667                                  | 33%                                 |
| Social security benefits               | 28,400,000                   |                          | 28,400,000                    | 23,051,327                              | 5,348,673                                      | 81%                                 |
| Acquisition of assets                  | 24,370,312                   | (10,335,223)             | 14,035,089                    | 12,882,328                              | 1,152,761                                      | 92%                                 |
| <b>Total Payments</b>                  | <b>14,696,000,000</b>        | <b>(3,009,597,664)</b>   | <b>11,686,402,336</b>         | <b>4,184,584,250</b>                    | <b>7,501,818,086</b>                           | <b>36%</b>                          |
| <b>Surplus/Deficit</b>                 |                              |                          |                               | <b>(23,419,270)</b>                     |                                                |                                     |

Notes

**State Department for Energy  
Annual Report and Financial Statements for the year ended 30th June 2023**

- i. Tax Receipts 4%; this is due to few applications for Royalties licenses.
- ii. Exchequer receipt 76%; due to under-receipt of Exchequer from the National Treasury.
- iii. Proceeds from Sale of Assets 0%; this is due to transfer of energy centres to REREC hence non-collection of incidental Sale by Non-Market establishments
- iv. Other Receipts 0%; this is due to non-collection of KOSF ALA revenues
- v. Transfers to Other Government Units 33%; the under expenditure was due to decrease in budget by supplementary cut
- vi. Social Security benefits 81%; the under expenditure was due to staff turnover.
- vii. The State Department for Energy had a net decrease of Supplementary budget of Kshs. 3,009,597,664

The State Department for Energy financial statements were approved on 29/9/ 2023 and signed by:

  
.....  
Alex Kamau Wachira, CBS

Principal Secretary

  
.....

CPA Rose Baraza

Head of Accounting Unit

ICPAK M/NO 5586



State Department for Energy  
Annual Report and Financial Statements for the year ended 30th June 2023

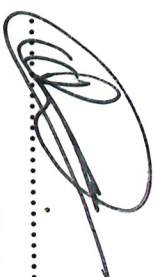
14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/23

| Receipt/Expense Item                      | Original Budget<br>a  | Adjustments<br>b        | Final Budget<br>c=a+b | Actual on Comparable Basis<br>d | Budget Utilization Difference<br>e=c-d | % of Utilization<br>f=d/c % |
|-------------------------------------------|-----------------------|-------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| <b>Receipts</b>                           |                       |                         |                       |                                 |                                        |                             |
| Tax Receipts                              | 7,553,000,000         | 1,086,000,000           | 8,639,000,000         | 2,940,191,159                   | 5,698,808,841                          | 34%                         |
| Proceeds from domestic and foreign grants | 1,235,855,000         | (212,000,000)           | 1,023,855,000         | 182,273,675                     | 841,581,325                            | 18%                         |
| Exchange Releases                         | 24,028,000,000        | (11,720,500,000)        | 12,307,500,000        | 9,052,113,502                   | 3,255,386,498                          | 74%                         |
| Proceeds from foreign borrowings          | 48,155,000,000        | (27,007,000,000)        | 21,148,000,000        | 14,725,006,883                  | 6,422,993,117                          | 70%                         |
| <b>Total Receipts</b>                     | <b>80,971,855,000</b> | <b>(37,853,500,000)</b> | <b>43,118,355,000</b> | <b>26,899,585,219</b>           | <b>16,218,769,781</b>                  | <b>62%</b>                  |
| <b>Payments</b>                           |                       |                         |                       |                                 |                                        |                             |
| Compensation of employees                 | 4,000,000             |                         | 4,000,000             | -                               | 4,000,000                              | 0%                          |
| Use of goods and services                 | 1,809,019,293         | (358,000,000)           | 1,451,019,293         | 1,196,004,997                   | 255,014,296                            | 82%                         |
| Transfers to other Government             | 18,010,000,000        | (6,506,500,000)         | 11,503,500,000        | 10,313,069,938                  | 1,190,430,062                          | 90%                         |
| Acquisition of assets                     | 61,148,835,707        | (30,989,000,000)        | 30,159,835,707        | 15,240,276,672                  | 14,919,559,035                         | 51%                         |
| <b>Total Payments</b>                     | <b>80,971,855,000</b> | <b>(37,853,500,000)</b> | <b>43,118,355,000</b> | <b>26,749,351,607</b>           | <b>16,369,003,393</b>                  | <b>62%</b>                  |
| <b>Surplus/Deficit</b>                    |                       |                         |                       | <b>150,233,612</b>              |                                        |                             |

**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

- i) Tax Receipts 34%; this is due to applications for Royalties licences.
- ii) Proceeds from domestic and foreign grants 18%; due to under-receipt of European Union Grant.
- iii) Exchequer Receipt 74%; due to under-receipt of Exchequer from the National Treasury.
- iv) Proceeds from Foreign Borrowings 70%; this is due to non-disbursement of funds from some donors.
- v) Compensation of employees 0%; due to Staff turnover.
- vi) Acquisition of Assets 51%; the under expenditure due non disbursement of funds in the supplementary.
- vii) The Ministry's had a net decrease of Supplementary budget of Kshs. 37,853,500,000

The State Department for Energy financial statements were approved on 29/9/ 2023 and signed by:



.....

**Alex Kamau Wachira, CBS**  
**Principal Secretary**



.....

**CPA Rose Baraza**  
**Head of Accounting Unit**  
**ICPAK M/NO 5586**



14 (c) Budget Execution by Programmes and Sub-Programmes for FY2023

| Programme/Sub-programme | Final Budget<br>2022/2023<br>Kshs | Actual on comparable basis<br>2022/2023<br>Kshs | Budget utilization difference<br>Kshs |
|-------------------------|-----------------------------------|-------------------------------------------------|---------------------------------------|
| 0211000000              | 546,226,108                       | 520,717,734                                     | 25,508,374                            |
| 0211010000              | 247,555,365                       | 232,686,041                                     | 14,869,324                            |
| 0211020000              | 22,825,709                        | 16,967,092                                      | 5,858,617                             |
| 0211030000              | 275,845,034                       | 271,064,601                                     | 4,780,433                             |
| 0212000000              | 11,599,816,865                    | 6,326,445,765                                   | 5,273,371,100                         |
| 0212010000              | 9,889,816,865                     | 5,086,815,838                                   | 4,803,001,027                         |
| 0212020000              | 1,330,000,000                     | 893,000,000                                     | 437,000,000                           |
| 0212030000              | 380,000,000                       | 346,629,927                                     | 33,370,073                            |
| 0213000000              | 40,924,650,016                    | 22,493,504,064                                  | 18,431,143,952                        |
| 0213010000              | 31,802,759,933                    | 19,144,708,147                                  | 12,658,051,786                        |
| 0213020000              | 9,121,890,083                     | 3,348,795,917                                   | 5,773,094,166                         |
| 0214000000              | 1,734,064,347                     | 1,593,268,293                                   | 140,796,054                           |
| 0214010000              | 1,734,064,347                     | 1,593,268,293                                   | 140,796,054                           |
| <b>Total</b>            | <b>54,804,757,336</b>             | <b>30,933,935,856</b>                           | <b>23,870,821,480</b>                 |

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

The financial statements are for the State Department for Energy. The financial statements encompass the reporting State Department for Energy as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the State Department for Energy:

- i. Kenya Electricity Modernization Project
- ii. Kenya Off-Grid Solar Access Project

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.



## Significant Accounting Policies

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

### a) Recognition of Receipts

The State Department for Energy recognises all receipts from the various sources when the event occurs, and the related cash has been received.

#### (i) 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 State Department for Energy.

#### (ii) 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 State Department for Energy or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup> June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

#### (iii) miscellaneous 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.

**Significant Accounting Policies (Continued)**  
**b) Recognition of payments**

The State Department for Energy recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Energy.

**i) Compensation of Employees**

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

**iii) 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.

**iii) 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 and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 1 to the financial statements.



Significant Accounting Policies (Continued)

iv) Third Party Payments

Included in the receipts and payments, are payments made on the State Department for Energy's 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 or grants.

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 12A to the financial statements.

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 and retentions. As of 30th June 2023, this amounted to Kshs 114,572,535 compared to Kshs 118,639,252 in prior period as indicated on Note 13. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

**d) Imprests and advances**

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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**e) Third party deposits and retention**

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 for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**f) 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. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**g) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 in June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by Law and there were two number of 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-State Department for Energy transfers.

#### **h) Comparative Figures**

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

#### **i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

#### **j) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 15 explaining the nature and amounts.

#### **k) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party State Department for Energy and another State Department for Energy are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

Significant Accounting Policies (Continued)

Notes to the Financial Statements

1 Tax Receipts

| Description                 | 2022-2023     | 2021-2022     |
|-----------------------------|---------------|---------------|
| Taxes on Goods and Services | 3,055,936,591 | 3,159,116,380 |
| Total                       | 3,055,936,591 | 3,159,116,380 |
|                             | Kshs          | Kshs          |

This represents AIA from royalties from Geothermal and Petroleum Development fund

2 Proceeds from Domestic and Foreign Grants

| Name of Donor  | Indicate whether it was a direct payment | Amount in foreign currency | 2022-2023   | 2021-2022   |
|----------------|------------------------------------------|----------------------------|-------------|-------------|
| European Union | Direct Payment                           |                            | 182,273,675 | 200,396,484 |
| Total          |                                          |                            | 182,273,675 | 200,396,484 |
|                |                                          |                            | Kshs        | Kshs        |

Proceeds from Domestic and Foreign Grants from Ministry main development partners is European International Bank

3 Exchequer Releases

| Description        | 2022-2023      | 2021-2022      |
|--------------------|----------------|----------------|
| Exchequer Releases | 13,097,497,052 | 23,007,842,244 |
| Total              | 13,097,497,052 | 23,007,842,244 |
|                    | Kshs           | Kshs           |



Notes to the Financial Statements (continued)

4 Proceeds from Foreign Borrowings

| Description                         | 2022-2023             | 2021-2022             |
|-------------------------------------|-----------------------|-----------------------|
|                                     | Kshs                  | Kshs                  |
| Foreign Borrowing - Direct payments | 14,725,006,883        | 10,173,556,217        |
| <b>Total</b>                        | <b>14,725,006,883</b> | <b>10,173,556,217</b> |

Proceeds from foreign borrowings from Ministry main development partners are; African

Development Bank, European International Bank, The World Bank, Japan International

Corporation Company (JICA), EXIM Bank of India and China, German Development Bank and

Agence Française De Development

5 Proceeds from Sale of Assets

| Description                                                 | 2022-2023 | 2021-2022        |
|-------------------------------------------------------------|-----------|------------------|
|                                                             | Kshs      | Kshs             |
| Receipts from the Sale of Inventories, Stocks & Commodities | 0         | 2,146,632        |
| <b>Total</b>                                                | <b>0</b>  | <b>2,146,632</b> |

6 Other Receipts

| Description                                                 | 2022-2023 | 2021-2022          |
|-------------------------------------------------------------|-----------|--------------------|
|                                                             | Kshs      | Kshs               |
| Receipts from Incidental Sales by Non-Market Establishments | 0         | 257,000,000        |
| <b>Total</b>                                                | <b>0</b>  | <b>257,000,000</b> |

Notes to the Financial Statements (continued)

7 Compensation to Employees

| Description                                | 2022-2023          | 2021-2022          |
|--------------------------------------------|--------------------|--------------------|
| Basic salaries of permanent employees      | 187,831,035        | 256,531,368        |
| Basic wages of temporary employees         | 1,007,104          | 12,409,067         |
| Personal allowances paid as part of salary | 130,634,113        | 139,285,769        |
| <b>Total</b>                               | <b>319,472,251</b> | <b>408,226,205</b> |
|                                            | <b>Kshs</b>        | <b>Kshs</b>        |

There is a significant change in the compensation of employees whereby Staffs from Energy centres were transferred to Rural Electrification & Renewable Energy.

8 Use of Goods and Services

| Description                                                  | 2022-2023            | 2021-2022          |
|--------------------------------------------------------------|----------------------|--------------------|
| Utilities, supplies and services                             | 2,571,694            | 13,090,294         |
| Communication, supplies and services                         | 12,270,893           | 15,137,326         |
| Domestic travel and subsistence                              | 138,441,510          | 69,041,980         |
| Foreign travel and subsistence                               | 5,101,933            | 12,038,942         |
| Printing, advertising and information supplies & services    | 11,303,630           | 2,288,370          |
| Rentals of Produced Assets                                   |                      | 341,000            |
| Training expenses                                            | 57,994,117           | 18,353,201         |
| Hospitality supplies and services                            | 32,180,069           | 36,973,315         |
| Specialized materials and services                           | 2,319,560            | 10,971,274         |
| Office and general supplies and services                     | 7,068,020            | 22,745,743         |
| Fuel Oil and Lubricants                                      | 12,686,940           | 13,599,030         |
| Other operating expenses                                     | 1,015,217,321        | 519,190,089        |
| Routine maintenance – vehicles and other transport equipment | 5,383,827            | 12,230,389         |
| Routine maintenance – other assets                           | 32,920,411           | 59,122,513         |
| <b>Total</b>                                                 | <b>1,335,459,925</b> | <b>805,123,466</b> |



There was a payment of SNV Netherlands that has been pending for years that have increased the use of goods amounts

## 9 Grants and Transfers to other Government Entities

| Description                                                  | 2022-2023      | 2021-2022      |
|--------------------------------------------------------------|----------------|----------------|
| Transfers to National Government entities                    |                |                |
| Current grants to government agencies and other level of gov | 3,689,723,416  | 10,320,000,000 |
| Capital grants to government agencies and other level of gov | 5,778,650,000  | 13,896,827,941 |
| Capital grants to development projects                       | 4,534,419,938  |                |
| Total                                                        | 14,002,793,354 | 24,216,827,941 |

### 9 a: Transfers to self – reporting entities in the year

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

| Description                                          | Recurrent     | Development    | 2022-2023      | 2021-2022      |
|------------------------------------------------------|---------------|----------------|----------------|----------------|
| Transfers to SAGAs and SCS                           |               |                |                |                |
| Kenya Electricity Transmission Company               | 0             | 1,264,750,000  | 1,264,750,000  | 4,717,912,768  |
| Nuclear Power & Energy Agency                        | 578,000,000   | 340,000,000    | 918,000,000    | 795,000,000    |
| Rural Electrification & Renewable Energy Corporation | 395,390,083   | 2,423,400,000  | 2,818,790,083  | 2,920,000,000  |
| Geothermal Development Company                       | 358,000,000   | 2,656,323,247  | 3,014,323,247  | 2,345,471,768  |
| Kenya Power & Lighting Company                       | 2,358,333,333 | 1,645,668,981  | 4,004,002,315  | 12,994,067,515 |
| KENGEN                                               |               | 1,982,927,709  | 1,982,927,709  | 409,375,890    |
| Kenya Association of Manufacturers                   |               |                |                | 35,000,000     |
| Total                                                | 3,689,723,416 | 10,313,069,937 | 14,002,793,354 | 24,216,827,941 |

Capital grants to development projects of Kshs 4,534,419,938 were budgeted under acquisition of assets but have reported as transfers to national entities in the financial statements because the amount relates to actual transfers to the entities for development activities.

Notes to the Financial Statements (Continued)

10 Social Security Benefits

|                                            | 2022-2023         | 2021-2022        |
|--------------------------------------------|-------------------|------------------|
| Kshs                                       | Kshs              | Kshs             |
| Government pension and retirement benefits | 23,051,327        | 2,142,022        |
| <b>Total</b>                               | <b>23,051,327</b> | <b>2,142,022</b> |

11 Acquisition of Assets

|                                                              | 2022-2023             | 2021-2022             |
|--------------------------------------------------------------|-----------------------|-----------------------|
| Kshs                                                         | Kshs                  | Kshs                  |
| Refurbishment of Buildings                                   | 54,090,315            | 13,232,371            |
| Construction and Civil Works                                 | 14,111,374,809        | 10,237,080,354        |
| Purchase of Vehicles and other transport Equipment           | 82,600,000            |                       |
| Overhaul of Vehicles and other Transport Equipment           | 44,200                | 849,879               |
| Purchase of Office Furniture and General Equipment           | 7,737,718             | 24,030,558            |
| Purchase of Specialized Plant, Equipment and Machinery       | 1,046,171             | 19,565,827            |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 35,000,000            | 4,867,596             |
| Research, Studies, Project Preparation, Design & Supervision | 721,302,585           | 408,125,347           |
| Rehabilitation of Civil Works                                | 239,963,202           | 84,132,144            |
| <b>Total</b>                                                 | <b>15,253,159,000</b> | <b>10,791,884,076</b> |



12A: Bank Accounts

| No. & currency | Name of Bank, Account                                                               | Amount in bank account currency | Indicate whether recurrent, Development, deposit e.t.c | 2022-2023          | 2021-2022          |
|----------------|-------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------|--------------------|--------------------|
|                | Central Bank of Kenya<br>1000383992 Recurrent<br>Kshs – Ps State Dept.<br>Energy,   | Kshs                            | Recurrent                                              | 104,463            | 57,440,221         |
|                | Central Bank of Kenya<br>10003848007<br>Development Kshs – Ps<br>State Dept. Energy | Kshs                            | Development                                            | 83,675,394         | 523,331,117        |
|                | Central Bank of Kenya<br>1000384018 Deposit Kshs<br>– Ps State Dept. Energy         | Kshs                            | Deposit                                                | 114,572,535        | 118,639,252        |
|                | Central Bank of Kenya<br>1000390875 t Kshs –<br>KEMP                                | Kshs                            | Project                                                | 9,530,607          | 29,961,958         |
|                | Central Bank of Kenya<br>1000390824 Kshs –<br>KOSAP                                 | Kshs                            | Project                                                | 88,042,280         | 24,612,441         |
|                | <b>Total</b>                                                                        |                                 |                                                        | <b>295,925,279</b> | <b>753,984,989</b> |

Included in the State Department is certificate of balance of Equalization fund of Kshs.

98,297,334.20 as at 30 June 2023, in the department's equalization fund account no.1000410302 held at the Central Bank of Kenya. This is voted in a different vote and the Financial reports and Statements are done by the National Treasury.

13. Third party deposits and retention

| Description      | 2022-2023     | 2021-2022   |
|------------------|---------------|-------------|
| Retention        | 112,974,795   | 114,705,507 |
| Deposits         | 1,597,740     | 3,933,745   |
| Total            | 114,572,535   | 118,639,252 |
| Ageing analysis: | Current FY    | Prior FY    |
| Under one year   | 5,388,795.25  | 7,307,498   |
| 1-2 years        | 25,202,138.85 | 19,793,290  |
| 2-3 years        | 83,981,601.00 | 91,538,464  |
| Over 3 years     | -             | -           |
| Total            | 114,572,535   | 118,639,252 |

14 Fund Balance Brought Forward

| Description                        | 2022-2023     | 2021-2022     |
|------------------------------------|---------------|---------------|
| Bank Accounts                      | 753,984,989   | 424,965,555   |
| Cash in hand                       | -             | -             |
| Imprests and advances              | -             | -             |
| Third party deposits and retention | (118,639,252) | (183,247,173) |
| Total                              | 635,345,736   | 241,718,382   |



15 Prior Year Adjustments

| Adjusted **<br>Balance b/f<br>Current Year | Adjustments<br>during the year<br>relating to prior<br>periods | Balance b/f<br>from previous<br>year as per<br>audited financial<br>statements | Description of the error |
|--------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------|
| Kshs                                       | Kshs                                                           | Kshs                                                                           |                          |
| 172,213,652                                | (580,771,337)                                                  | 753,984,989                                                                    | Bank Account Balances    |
| 172,213,652                                | (580,771,337)                                                  | 753,984,989                                                                    |                          |

This amount relates to Ksh 57,440,221 and Kshs 523,331,117 in Recurrent and Development bank balances respectively that was taken to consolidated Fund by The National Treasury.

16 Increase/ (Decrease) in Retention and Third-Party Deposits

| Description                          | 2022-2023   | 2021-2022    |
|--------------------------------------|-------------|--------------|
| Kshs                                 | Kshs        | Kshs         |
| Payables As At 1 <sup>st</sup> July  | 118,639,252 | 183,247,173  |
| Payables As At 30 <sup>th</sup> June | 114,572,535 | 118,639,252  |
| Increase/ (Decrease) In Payables     | (4,066,717) | (64,607,920) |

*Notes to the Financial Statements (Continued)*

**17 Related Party Disclosures**

The following comprise of related parties to the State Department for Energy

- i) Key management personnel that include the Cabinet Secretary and Principal Secretary's
- ii) Other Ministries Departments, Agencies and Development Projects;
- iii) State Corporations and Semi-Autonomous Government Agencies.

**17.1 Related party transactions:**

| Description                          | 2022-2023      | 2021-2022      |
|--------------------------------------|----------------|----------------|
|                                      | Kshs           | Kshs           |
| Transfers to Related Parties         |                |                |
| Transfers to SAGAs                   | 14,002,793,354 | 24,216,827,941 |
| Total Transfers to Related Parties   | 14,002,793,354 | 24,216,827,941 |
|                                      |                |                |
| Transfers from Related Parties       |                |                |
| Transfers from the Exchequer         | 13,097,497,052 | 23,007,842,244 |
| Total Transfers from Related Parties | 13,097,497,052 | 23,007,842,244 |

**a) Undrawn External assistance**

| Description                                  | FY 2022/2023   | FY 2021/2022   |
|----------------------------------------------|----------------|----------------|
| Kshs                                         | Kshs           | Kshs           |
| External Assistance received as Loans(KEMP)  | 91,840,912     | 108,776,639    |
| External Assistance received as Loans(KOSAP) | 11,147,847,179 | 11,745,567,946 |
| Total                                        | 11,239,688,091 | 11,854,344,585 |



*b) Classes of Providers for External assistance*

|                      |                | Description     | Kshs | Kshs |
|----------------------|----------------|-----------------|------|------|
|                      | FY 2022/2023   | FY 2021/2022    |      |      |
| Multinational Donors | 14,725,006,883 | 10,173,556,217  |      |      |
| Total                | 14,725,006,883 | 10,173,556,2217 |      |      |

The Multinational Donors are African Development Bank, European International Bank, The World Bank, Japan International Corporation Company (JICA), EXIM Bank of India and China, German Development Bank and Agence Francaise De Development

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*Notes to the Financial Statements (Continued)*

**17.2. Progress on follow up of Prior Years Auditor-General's recommendations.**

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>    | <b>Management comments</b>                                                                                     | <b>Status:<br/>(Resolved / Not Resolved)</b> | <b>Timeframe:<br/>(Put a date when you expect the issue to be resolved)</b> |
|---------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------|
|                                                   | Unqualified<br>Expenditure on Legal fees    | The management has since cleared the said commitment from the Vote book                                        | Not Resolved                                 |                                                                             |
|                                                   | Budgetary Control and Performance           | The management indicated that the late approval of supplementary budget affected implementation of activities. | Not Resolved                                 |                                                                             |
|                                                   | Non- Compliance with approved establishment | The Management is awaiting an appeal of the public service commission on approved establishments.              | Not Resolved                                 |                                                                             |



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| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>                           | <b>Management comments</b>                                                                                                | <b>Status:<br/>(Resolved / Not Resolved)</b> | <b>Timeframe:<br/>(Put a date when you expect the issue to be resolved)</b> |
|---------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------|
|                                                   | Non Compliance with the Approved Establishment                     | The management is cognisant of Executive order No 2 of 2018 and has ensured that it's not breached                        | Not Resolved                                 |                                                                             |
|                                                   | Non- Compliance with Executive Order No.2 of 2018                  |                                                                                                                           | Not Resolved                                 |                                                                             |
|                                                   | Framework Agreement on Development of Sustainable Green Industries | The management has appointed task force members and terms of reference are in process                                     | Not Resolved                                 |                                                                             |
|                                                   | Failure to surrender unspent balances                              | The Management has provided evidence to show the said amount transferred back to Recurrent Bank as budgeted and expensed. | Not Resolved                                 |                                                                             |

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| Reference No. on the external audit Report | Issue / Observations from Auditor                               | Management comments                                                                                                          | Status:<br>(Resolved / Not Resolved) | Timeframe:<br>(Put a date when you expect the issue to be resolved) |
|--------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------|
|                                            | Long Outstanding balances – Third Party Deposits and Retentions | The management indicated that relevant departments are following up with suppliers to facilitate the claim of the retentions | Not Resolved                         |                                                                     |

  
.....  
Alex Kamau Wachira, CBS

Principal Secretary

  
.....  
CPA Rose Baraza  
Head of Accounting Unit



18 Annexes

Annex 1 – Fixed Asset Register

| Asset class                                 | Historical Cost<br>b/f<br>(Kshs)<br>2021/2022 | Additions during the<br>year<br>(Kshs) | Disposals during<br>the year<br>(Kshs) | Transfers in/(out)<br>during the year | Historical Cost<br>c/f<br>(Kshs)<br>2022/2023 |
|---------------------------------------------|-----------------------------------------------|----------------------------------------|----------------------------------------|---------------------------------------|-----------------------------------------------|
|                                             |                                               |                                        |                                        |                                       |                                               |
| Land                                        | *121,780,643                                  |                                        |                                        |                                       | 121,780,643                                   |
| Buildings and structures                    | 11,855,696,115                                | 14,165,465,124                         |                                        |                                       | 26,021,161,777                                |
| Motor Vehicle Equipments                    | -                                             | 82,600,000                             |                                        |                                       | 82,600,000                                    |
| Transport equipment                         | 162,043,057                                   | 44,200                                 |                                        |                                       | 162,087,257                                   |
| Office equipment,<br>furniture and fittings | 116,039,796                                   | 7,737,718                              |                                        |                                       | 123,777,514                                   |
| ICT Equipment                               | 67,397,009                                    |                                        |                                        |                                       | 67,397,009                                    |
| Machinery and Equipment                     | 278,228,201,013                               | 1,046,171                              |                                        |                                       | 278,229,247,184                               |
| Biological assets                           | 1,733,213,519                                 | 35,000,000                             |                                        |                                       | 1,768,213,519                                 |
| Certified seeds and<br>afforestation's      | 3,789,243,058                                 | 721,302,585                            |                                        |                                       | 4,510,545,643                                 |
| Rehabilitation of civil<br>works            | 383,386,567                                   | 239,963,202                            |                                        |                                       | 623,349,769                                   |
| <b>Total</b>                                | <b>296,457,000,777</b>                        | <b>15,253,159,000</b>                  |                                        |                                       | <b>311,710,160,315</b>                        |

The State Department is in the process of acquiring the title deeds then obtained comprehensive valuations and capitalise these land assets. The National Treasury are the custodian of all the Government parcels of Land. Energy centres have also been transferred to REREC

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**Annex 2 - Analysis of Pending Bills**

The Ministry had the following pending bills as at 30<sup>th</sup> June 2023

| Supplier of Goods or Services | Date invoiced/contracted | Particulars                                     | Original Amount | Balance at the beginning of the year | Addition During the year | Amount paid During the year | Outstanding Balance | Comments |
|-------------------------------|--------------------------|-------------------------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
|                               |                          |                                                 |                 | a                                    | b                        | c                           | d=a+b-c             |          |
| Kitileg Enterprise            | 30/6/22                  | Being payment for supply and delivery of toners | 1,171,200       | 1,151,007                            | -                        | 1,151,007                   | 0                   |          |
| University of Nairobi         | 30/6/22                  | Payment for study of MBA for Rose Njeri Njoki.  | 707,000         | 707,000                              | -                        | 707,000                     | 0                   |          |
| Jamii Sacco                   | 30/6/22                  | Being Deduction for Salary of June              | 652,320         | 652,320                              | -                        | 652,320                     | 0                   |          |
| Mercados Aries Inter          |                          | VAT for Consultancy for power Market study      | 3,233,195       | 3,233,195                            | -                        | 3,233,195                   | 0                   |          |
| Mercados Aries Inter          |                          | VAT for Consultancy for power Market study      | 6,466,391       | 6,466,391                            | -                        | 6,466,391                   | 0                   |          |
| <b>Direct Payments</b>        |                          |                                                 |                 |                                      |                          |                             |                     |          |



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|                               |         |                                                                                       |               |             |   |             |   |                               |
|-------------------------------|---------|---------------------------------------------------------------------------------------|---------------|-------------|---|-------------|---|-------------------------------|
| Sinotec Company Ltd           |         | Being Payment for supply of Materials                                                 | 163,392,921   | 163,392,921 | - | 163,392,921 |   | Direct payments by OFID       |
|                               | 29/1/18 | Being payment for Supply of line Hardware, installation and Commissioning of Mv Lines | 1,094,743,891 | 202,794,960 | - | 202,794,960 | 0 | Direct payment to World Bank  |
| Hubei Hongyuan                |         |                                                                                       |               |             |   |             |   |                               |
| Steg International Services   |         | Supply of Line hardware's                                                             | 46,201,350    | 46,201,350  | - | 46,201,350  | 0 | Direct payments by World Bank |
| KEC International ltd         |         | Being payment for EPC contracts                                                       |               | 255,006,809 | - | 255,006,809 | 0 | Direct payments by ADB Bank   |
| North China Power Engineering | 1/10/12 | Payment for Kenya/Tanzania power interconnection project                              |               | 32,663,820  | - | 32,663,820  | 0 | Direct payments by ADB Bank   |
|                               |         | Being payments of Olkaria-Lessos Kisumu Transmission Line                             | 35,424,398    | 35,424,398  | - | 35,424,398  | 0 | Direct payments by JICA       |
| Nippon Koei                   |         |                                                                                       |               |             |   |             |   |                               |

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|                                       |           |                                                                    |             |            |   |                 |                   |                                             |
|---------------------------------------|-----------|--------------------------------------------------------------------|-------------|------------|---|-----------------|-------------------|---------------------------------------------|
| Nippon Koei                           |           | Being payments of<br>Olkaria-Lessos<br>Kisumu<br>Transmission Line | 12,856,148  | 12,856,148 | - | 12,856,148      | 0                 | Direct<br>payments by<br>JICA               |
| North China Power<br>Engineering      | 14/12/18  | Being Payment for<br>Kenya-TZ Power<br>connection                  | 439,444,244 | 14,232,954 | - | 14,232,954      | 0                 | Direct<br>payments by<br>ADB Bank           |
|                                       |           |                                                                    |             |            |   |                 |                   |                                             |
|                                       | 30/6/2023 | Being Supply of<br>Stationaries                                    |             |            |   |                 |                   | This was due<br>to wrong<br>bank<br>account |
| Viktorious GrapDesigns                |           |                                                                    | 197,500     |            | - | <b>3,405.15</b> | 194,094.85        | attached to<br>the IFMIS<br>system          |
|                                       | 30/6/23   | Air Ticket Services                                                |             |            |   |                 |                   | This was due<br>to wrong<br>bank<br>account |
| Bonfire Adventures &<br>Event Limited |           |                                                                    | 297,360.00  | -          | - |                 | 297,360.00        | attached to<br>the IFMIS<br>system          |
|                                       |           | Air Ticket Services                                                |             |            |   |                 |                   | This was due<br>to wrong<br>bank<br>account |
| Bonfire Adventures &<br>Event Limited |           |                                                                    | 288,000.00  |            |   | 4,965.50        | <b>283,034.50</b> |                                             |



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|                                    |         |                     |               |             |   |             |                                                                 |
|------------------------------------|---------|---------------------|---------------|-------------|---|-------------|-----------------------------------------------------------------|
|                                    |         |                     |               |             |   |             | attached to the IFMIS system                                    |
|                                    | 30/6/23 | Air Ticket Services |               |             |   |             | This was due to wrong bank account attached to the IFMIS system |
| Bonfire Adventures & Event Limited |         |                     | 175,000       | -           | - | 175,000     |                                                                 |
| Totals                             |         |                     | 1,805,250,918 | 774,783,273 |   | 774,791,644 | 949,489                                                         |

Annex 3 – List of Projects implemented by State Department for Energy

| Ref | Project Name                            | Principal activity of the project                                                                                                       | Principal Secretary          | Project consolidated in these financial statements(yes/no) |
|-----|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------------------------------|
| 1   | Kenya Electricity Modernization project | Increase access to electricity, improve reliability of electricity service and to strengthen KPLC's financial situation.                | Alex Kamau Wachira, CBS, CBS | Yes                                                        |
| 2   | Off-Grid Solar Access project           | Electrification of areas not served with electric power from national grid                                                              | Alex Kamau Wachira, CBS, CBS | Yes                                                        |
| 3   | Kenya Electricity Expansion Project     | Increase capacity, efficiency and quality of electricity supply and expand access to electricity in Urban, Peri- Urban and Rural areas. | Alex Kamau Wachira, CBS, CBS | Yes                                                        |



Annex 4 – List of SCs, Sagas and Public Funds Under Ministry of Energy

| Ref | SC, SAGA or Public Fund's name                             | Principal activity of entity                                                                                                                                                     | CEO/Managing Directors                          | Amount transferred during the year | Inter- entity reconciliations done? (yes/no) |
|-----|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------------------|----------------------------------------------|
| 1   | Rural Electrification & Renewable Corporation              | Implementation of Governments rural electrification programme through construction of rural electrification projects.                                                            | CPA Peter Mbugua                                | 2,818,790,083                      | Yes                                          |
| 2   | Geothermal Development Corporation                         | Development of Steam for sale                                                                                                                                                    | Mr Paul Nguigi                                  | 3,014,323,247                      | Yes                                          |
| 3   | Kenya Electrification Transmission Company                 | Transmission Of generated electricity                                                                                                                                            | Dr. Eng. John Mativu, CE                        | 1,264,750,000                      | Yes                                          |
| 4   | Nuclear Power & Energy Agency                              | Fast- tracking the development of nuclear power in order to enhance the production of affordable and reliable electricity                                                        | CS Justus Wabuyabo LLM UoN                      | 918,000,000                        | Yes                                          |
| 5   | Kenya Power and Lighting Company                           | Distribution of electric powers to consumers                                                                                                                                     | Dr. Eng Joseph Siror                            | 4,004,002,315                      | Yes                                          |
| 7   | Kenya Electricity Generating Company                       | Generation of electricity through the development, management and operation of power plants.                                                                                     | Eng Peter Njenga                                | 1,982,927,709                      | Yes                                          |
| 8   | Kenya Energy Environment & Social Responsibility Programme | Production of wood fuel, power distribution poles and energy crop for production of bio-fuels, growing trees to conserve soil and preserve catchment areas for hydro-power dams. | Alex K. Wachira, CBS Principal Secretary Energy | 80,000,000                         | Yes                                          |

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**Annex 5: Deposits and Retentions**

| DATE       | BENEFICIARIES RETENTIONS | AMOUNT<br>KSHS |
|------------|--------------------------|----------------|
| 29/03/2018 | Regulator                | 352,000.00     |
| 09/05/2018 | Ambe Gen Merchant        | 407,135.00     |
| 29/06/2018 | Sky Tech Constructions   | 340,000.00     |
| 29/06/2018 | Almond constructions     | 284,084.80     |
| 29/06/2018 | Edmar Enterprises        | 835,200.00     |
| 29/06/2018 | Eunivy Resources         | 386,795.40     |
| 29/06/2018 | Glare Technology         | 103,657.50     |
| 29/06/2018 | Go-Solar System          | 2,963,877.70   |
| 29/06/2018 | Go-Solar System          | 2,673,038.25   |
| 29/06/2018 | Go-Solar System          | 2,483,316.35   |
| 29/06/2018 | Go-Solar System          | 1,901,909.35   |
| 29/06/2018 | Kijito Wind Power        | 615,444.95     |
| 29/06/2018 | Pharma Consulting        | 281,448.50     |



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|            |                         |              |
|------------|-------------------------|--------------|
| 29/06/2018 | Pharma Consulting       | 112,567.50   |
| 29/06/2018 | Pharma Consulting       | 329,700.00   |
| 29/06/2018 | Philafe Engineer        | 150,851.40   |
| 29/06/2018 | Philafe Engineer        | 126,461.00   |
| 29/06/2018 | Philafe Engineer        | 111,794.50   |
| 29/06/2018 | Power Point System      | 448,734.20   |
| 29/06/2018 | Power Point System      | 2,922,920.60 |
| 29/06/2018 | Rural Technology        | 775,285.00   |
| 30/06/2018 | Principal styles        | 53,362.20    |
| 30/06/2018 | Principal styles        | 89,758.20    |
| 30/06/2018 | Principal styles        | 737,592.20   |
| 30/06/2018 | Bizrate                 | 183,984.00   |
| 30/06/2018 | Bizrate                 | 221,524.70   |
| 30/06/2018 | Foundation Piling       | 2,227,200.00 |
| 30/06/2018 | Integrated Forestry     | 52,612.00    |
| 30/06/2018 | Kenya forest Serv. Coll | 135,000.00   |

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|            |                   |              |
|------------|-------------------|--------------|
| 30/06/2018 | Pharma Consulting | 197,275.00   |
| 30/06/2018 | Principal styles  | 392,153.90   |
| 30/06/2018 | Black Oak         | 535,130.00   |
| 30/06/2018 | Eddy Engineering  | 300,608.00   |
| 30/06/2018 | Eddy Engineering  | 1,962,101.10 |
| 30/06/2018 | Eunivy Resources  | 708,866.00   |
| 30/06/2018 | Eunivy Resources  | 1,344,231.95 |
| 30/06/2018 | Eunivy Resources  | 1,344,231.95 |
| 30/06/2018 | Ezemar            | 552,596.00   |
| 30/06/2018 | Fair Bank         | 432,164.00   |
| 30/06/2018 | Fair Bank         | 1,774,769.00 |
| 30/06/2018 | Fair Bank         | 296,389.60   |
| 30/06/2018 | Fair Bank         | 513,005.40   |
| 30/06/2018 | Farris Agency     | 1,954,175.00 |
| 30/06/2018 | Go-Solar System   | 253,578.00   |
| 30/06/2018 | Green Belt        | 715,058.00   |



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|            |                      |              |
|------------|----------------------|--------------|
| 30/06/2018 | Intergrated Forestry | 116,860.80   |
| 30/06/2018 | Intergrated Forestry | 17,371.00    |
| 30/06/2018 | Kanfor Co.           | 311,189.00   |
| 30/06/2018 | Lemorio              | 1,281,306.70 |
| 30/06/2018 | Lemorio              | 1,703,532.70 |
| 30/06/2018 | Pharma Consulting    | 218,770.00   |
| 30/06/2018 | Pharma Consulting    | 84,870.00    |
| 30/06/2018 | Power Option         | 320,309.70   |
| 30/06/2018 | Principal styles     | 38,122.00    |
| 30/06/2018 | Regulator            | 1,580,209.85 |
| 30/06/2018 | Regulator            | 1,130,409.00 |
| 30/06/2018 | Regulator            | 586,353.90   |
| 30/06/2018 | Skytech              | 167,058.00   |
| 30/06/2018 | Solarwise            | 1,141,864.90 |
| 30/06/2018 | Solarwise            | 931,386.60   |
| 09/07/2018 | Power Point System   | 2,016,329.65 |

**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

|            |                   |              |
|------------|-------------------|--------------|
| 09/07/2018 | Power System      | 2,194,244.00 |
| 09/07/2018 | Blakold           | 1,866,335.00 |
| 09/07/2018 | EASCO             | 459,336.10   |
| 09/07/2018 | EASCO             | 193,690.00   |
| 09/07/2018 | Edimar            | 1,028,390.40 |
| 09/07/2018 | Elephant Const    | 914,450.30   |
| 09/07/2018 | Gedi Construction | 2,617,550.00 |
| 09/07/2018 | Gedi Construction | 1,924,475.55 |
| 09/07/2018 | Glare Elect.      | 60,886.00    |
| 09/07/2018 | Glare Elect.      | 1,309,336.05 |
| 09/07/2018 | Go-solar          | 2,895,194.00 |
| 09/07/2018 | Go-solar          | 3,800,618.65 |
| 09/07/2018 | Go-solar          | 1,145,499.20 |
| 09/07/2018 | Pharma Investment | 1,423,320.00 |
| 09/07/2018 | Jowaki            | 30,939.40    |
| 09/07/2018 | Kajaja            | 159,460.00   |



State Department for Energy  
Annual Report and Financial Statements for the year ended 30th June 2023

|            |                    |              |
|------------|--------------------|--------------|
| 09/07/2018 | Pharma Consulting  | 2,261,755.00 |
| 09/07/2018 | Pharma Consulting  | 1,210,000.00 |
| 09/07/2018 | Pharma Consulting  | 476,282.00   |
| 09/07/2018 | Power Option       | 770,640.20   |
| 09/07/2018 | Power Option       | 900,084.40   |
| 09/07/2018 | Power Option       | 725,859.65   |
| 09/07/2018 | Power Point System | 771,471.50   |
| 09/07/2018 | Realtech           | 108,005.65   |
| 09/07/2018 | Tree tech System   | 4,124,523.05 |
| 09/07/2018 | Rukwaro            | 527,559.50   |
| 09/07/2018 | Samcon             | 1,032,872.00 |
| 09/07/2018 | Yasmoh             | 221,551.40   |
| 14/06/2019 | Elgon Nyanza       | 121,977.50   |
| 14/06/2019 | Nelliwa Builders   | 2,416,969.00 |
| 14/06/2019 | Nelliwa Builders   | 1,616,890.50 |
| 14/06/2019 | Pharma Consulting  | 730,935.00   |

**State Department for Energy  
Annual Report and Financial Statements for the year ended 30th June 2023**

|            |                        |              |
|------------|------------------------|--------------|
| 14/06/2019 | Pharma Consulting      | 116,894.00   |
| 14/06/2019 | Principal styles       | 73,649.10    |
| 14/06/2019 | Principal styles       | 28,000.00    |
| 14/06/2019 | Principal styles       | 115,542.50   |
| 23/03/2020 | Principal styles       | 1,581,663.90 |
| 23/03/2020 | Neva Real              | 3,861,805.75 |
| 23/03/2020 | Principal styles       | 100,200.00   |
| 23/03/2020 | Neva Real              | 47,800.00    |
| 30/06/2020 | Babuye Investment      | 243,000.00   |
| 30/06/2020 | Nelliwa Builders       | 821,935.00   |
| 30/06/2020 | Nelliwa Builders       | 291,718.35   |
| 30/06/2020 | Pharma Consulting      | 129,536.00   |
| 30/06/2020 | Principal styles       | 324,977.20   |
| 14/08/2020 | Meru County- Retention | 235,652.00   |
| 14/08/2020 | Principal Styles       | 773,573.00   |
| 23/11/2020 | Babuye Investment      | 960,800.00   |



**State Department for Energy  
Annual Report and Financial Statements for the year ended 30th June 2023**

|            |                            |              |
|------------|----------------------------|--------------|
| 18/12/2020 | Woodroffe enterprises      | 461,928.00   |
| 18/12/2020 | Principle Styles           | 738,965.00   |
| 16/06/2021 | Foundation Piling Limited  | 452,010.00   |
| 16/06/2021 | Foundation Piling Limited  | 494,760.00   |
| 23/06/2021 | Finken Holding Limited     | 337,577.25   |
| 23/06/2021 | Go Solar Systems Limited   | 815,882.00   |
| 02/07/2021 | Marsar Ventures            | 154,122.00   |
| 02/07/2021 | Woodroffe enterprises      | 165,052.00   |
| 02/07/2021 | Restah Company Limited     | 332,290.50   |
| 14/07/2021 | Principle Styles           | 239,736.00   |
| 09/10/2021 | Co-operative Bank of Kenya | 3,251,640.00 |
| 27/01/2022 | Babuye                     | 114,800.00   |
| 27/01/2022 | Principal Style            | 179,080.00   |
| 21/02/2022 | Restah Compant             | 547,302.00   |
| 24/02/2022 | Muringato                  | 807,470.00   |
| 21/03/2022 | Principal Style            | 134,376.00   |
| 28/04/2022 | Withholding Tax            | 96,326.20    |

**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

|            |                        |            |
|------------|------------------------|------------|
| 28/04/2022 | Meru County            | 326,513.00 |
| 11/05/2022 | Chatimo Investment Ltd | 601,151.10 |
| 19/05/2022 | Muringato              | 117,120.00 |
| 30/06/2022 | Muringato              | 57,159.00  |
| 30/06/2022 | Principal Style        | 67,960.00  |
| 30/06/2022 | Babuye                 | 115,400.00 |
| 01/07/2022 | Londiani               | 77,052.00  |
| 04/07/2022 | Murumeine Com. Ltd     | 198,000.00 |
| 05/07/2022 | Chatimo Investment Ltd | 518,142.65 |
| 07/07/2022 | Globaltek Enterprises  | 252,000.00 |
| 08/07/2022 | Withholding Tax        | 408,000.00 |
| 13/10/2022 | Babuye Investment      | 16,855.00  |
| 13/10/2022 | Principles styles      | 122,392.00 |
| 24/10/2022 | Babuye Investment      | 12,510.00  |
| 24/10/2022 | Principle Styles       | 16,355.00  |
| 01/11/2022 | Babuye Investment      | 145,700.00 |



**State Department for Energy**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

|            |                                                 |                       |
|------------|-------------------------------------------------|-----------------------|
| 17/02/2023 | Moonlink                                        | 422,646.00            |
| 20/02/2023 | Woodroffe enterprises                           | 199,950.00            |
| 24/02/2023 | Roe Enterprises Ltd                             | 434,400.00            |
| 24/02/2023 | Ndiapi Engineering and Consultation             | 724,500.00            |
| 09/03/2023 | Murumeine Com. Ltd                              | 417,600.00            |
| 13/03/2023 | Bioworks Renewable Energy Ltd                   | 397,412.60            |
| 06/07/2023 | Lata Eng. Services                              | 281,340.00            |
| 06/07/2023 | Bioworks Renewable Energy Ltd                   | 305,490.00            |
| 07/07/2023 | Globaltek Enterprises                           | 139,450.00            |
| 07/07/2023 | Ndiapi Engineering and Consultation             | 299,000.00            |
|            | <b>Retentions</b>                               | <b>112,974,795.10</b> |
| 18/11/2020 | Surrender of AIA to CBK a/c From Energy Centres | 1,597,739.80          |
|            | <b>Deposits</b>                                 | <b>1,597,739.80</b>   |
|            | <b>Grand Totals</b>                             | <b>114,572,534.90</b> |

**State Department for Energy  
Annual Report and Financial Statements for the year ended 30th June 2023**

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**Annex 7 - Reports Generated from IFMIS**

IFMIS financial reports to be presented on request.





MINISTRY OF ENERGY AND PETROLEUM  
STATE DEPARTMENT FOR ENERGY

Telegram: 'MINPOWER', Nairobi  
Telephone: Nairobi 3310112  
Fax: 240910  
Telex: 23094: MINERGY  
When replying please quote  
Ref No. MOE /ACC/I VOL.I/51

26<sup>th</sup> July, 2023

KAWI HOUSE  
P. O. Box 30582-00100  
NAIROBI

CPA. Peter Kamau Mbugua  
Chief Executive Officer  
Rural Electrification and Renewable  
Energy Corporation  
Kawi House, South C  
NAIROBI

RE: INTER ENTITY TRANSFERS CONFIRMATION LETTER

The State Department for Energy wishes to confirm the amounts disbursed to you for the financial 2022/2023 as indicated in the table below. Compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then sign and stamp this request in the space provided and return it to us by 15<sup>th</sup> August, 2023.

| Confirmation of amounts received by Rural Electrification and Renewable Energy Corporation for the financial year 2022/2023 |           |                  |                    |                |                                                |
|-----------------------------------------------------------------------------------------------------------------------------|-----------|------------------|--------------------|----------------|------------------------------------------------|
| Reference                                                                                                                   | Date      | (A)<br>Recurrent | (B)<br>Development | Total<br>C=A+B | Amount<br>Received by<br>RREC FY<br>2022/23(D) |
| No                                                                                                                          | Disbursed | (A)              | (B)                | C=A+B          | Difference<br>e E=D-C                          |
| Ref.No.                                                                                                                     | Date      | Recurrent<br>(A) | Development<br>(B) | Total<br>C=A+B |                                                |
| FT2232712HF2                                                                                                                | 23-Nov-22 | 41,115,840.25    |                    |                | 41,115,840.25                                  |
| FT22300730Y3                                                                                                                | 27-Oct-22 | 41,115,840.25    |                    |                | 41,115,840.25                                  |
| FT22279VC5Q8                                                                                                                | 06-Oct-22 | 41,115,840.00    |                    |                | 41,115,840.00                                  |
| FT23086FZ9CM                                                                                                                | 27-Mar-23 | 90,680,854.20    |                    |                | 90,680,854.20                                  |
| FT23108BWJ8J                                                                                                                | 18-Apr-23 | 30,226,951.40    |                    |                | 30,226,951.40                                  |
| FT23117B8JFC                                                                                                                | 27-Apr-23 | 60,453,902.80    |                    |                | 60,453,902.80                                  |
| FT23158NLSH2                                                                                                                | 07-Jun-23 | 30,226,951.40    |                    |                | 30,226,951.40                                  |
| FT23184Z7ZYT                                                                                                                | 03-Jul-23 | 60,453,902.80    |                    |                | 60,453,902.80                                  |
| TOTAL                                                                                                                       |           | 395,390,083.10   |                    |                | 395,390,083.10                                 |
| FT222804L4LQ                                                                                                                | 07-Oct-22 | 303,500,000.00   |                    |                | 303,500,000.00                                 |
| FT23184CBDNY                                                                                                                | 03-Jul-23 | 450,000,000.00   |                    |                | 450,000,000.00                                 |
| CHQ 000013                                                                                                                  | 14-Nov-22 | 1,669,900,000.00 |                    |                | 1,669,900,000.00                               |
| TOTAL                                                                                                                       |           | 2,423,400,000.00 |                    |                | 2,423,400,000.00                               |
|                                                                                                                             |           |                  |                    |                | 2,818,790,083.10                               |
|                                                                                                                             |           |                  |                    |                | 2,423,400,000.00                               |

Wycliffe O. Ogallo, CBS  
For, PRINCIPAL SECRETARY

Copy to:

Mr. Alex K. Wachira  
Principal Secretary  
State Department for Energy  
Kariakoo Complex  
NAIROBI





MINISTRY OF ENERGY AND PETROLEUM  
STATE DEPARTMENT FOR ENERGY

KAWI HOUSE  
P.O. Box 30582-00100  
NAIROBI

26<sup>th</sup> July, 2023



FINANCE DIVISION  
GEOTHERMAL DEVELOPMENT CO. LTD.  
P.O. Box 100746 - 00101  
NAIROBI, KENYA

RE: INTER ENTITY TRANSFERS CONFIRMATION LETTER

Mr. Paul Ngugi  
Managing Director/CEO  
Geothermal Development Company.  
Kawi House, South C  
NAIROBI.

Telegrams: 'MINPOWER', Nairobi  
Telephone: Nairobi 3310112  
Fax: 240910  
Telex: 23094: MINERGY  
When replying please quote  
Ref No. MOE/ACC/I VOL.I/53

The State Department for Energy wishes to confirm the amounts disbursed to you for the financial 2022/2023 as indicated in the table below. Compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then sign and stamp this request in the space provided and return it to us by 15<sup>th</sup> August 2023.

Confirmation of amounts received by Geothermal Development Company.  
for the financial year 2022/2023

| Reference    | No        | Date             | Disbursed | (A) | Recurrent | (B) | Development | Total            | C=A+B | Amount Received by GDC FY 2022/23(D) | Difference E=D-C |
|--------------|-----------|------------------|-----------|-----|-----------|-----|-------------|------------------|-------|--------------------------------------|------------------|
| FT2227924T65 | 06-Oct-22 | 30,833,333.00    |           |     |           |     |             | 30,833,333.00    |       | 30,833,333.00                        |                  |
| FT223092R6M  | 27-Oct-22 | 30,833,333.35    |           |     |           |     |             | 30,833,333.35    |       | 30,833,333.35                        |                  |
| FT23086MTXY  | 27-Mar-23 | 88,500,000.00    |           |     |           |     |             | 88,500,000.00    |       | 88,500,000.00                        |                  |
| FT231089W4P5 | 18-Apr-23 | 29,500,000.00    |           |     |           |     |             | 29,500,000.00    |       | 29,500,000.00                        |                  |
| FT2311734FKB | 27-Apr-23 | 59,000,000.00    |           |     |           |     |             | 59,000,000.00    |       | 59,000,000.00                        |                  |
| FT231586DBDR | 07-Jun-23 | 29,500,000.00    |           |     |           |     |             | 29,500,000.00    |       | 29,500,000.00                        |                  |
| FT2318098LBG | 29-Jun-23 | 59,000,000.00    |           |     |           |     |             | 59,000,000.00    |       | 59,000,000.00                        |                  |
| TOTAL        |           | 357,999,999.70   |           |     |           |     |             |                  |       |                                      |                  |
| FT2228526QB2 | 12-Oct-22 | 198,500,000.00   |           |     |           |     |             | 198,500,000.00   |       | 198,500,000.00                       |                  |
| FT23184FFSYB | 03-Jul-23 | 53,500,000.00    |           |     |           |     |             | 53,500,000.00    |       | 53,500,000.00                        |                  |
| FT23095BFR02 | 05-Apr-23 | 416,147,945.00   |           |     |           |     |             | 416,147,945.00   |       | 416,147,945.00                       |                  |
| FT231845TMC4 | 03-Jul-23 | 1,988,175,302.40 |           |     |           |     |             | 1,988,175,302.40 |       | 1,988,175,302.40                     |                  |
| TOTAL        |           | 2,656,323,247.40 |           |     |           |     |             | 2,656,323,247.40 |       | 2,656,323,247.40                     |                  |

Wycliffe O. Ogallo, CBS  
For. PRINCIPAL SECRETARY

Copy to:

**Mr. Alex K. Wachira**

Principal Secretary

State Department for Energy

Kariakoo Complex

**NAIROBI**



# Budget Execution By Programmes and Sub-Programmes

Entity: 1152-State Department Of Energy

Period: JUL-22 To JUN-23



| Program      | Sub Program                                           | Description | Approved Budget   | Actual Payments   | Variance          |
|--------------|-------------------------------------------------------|-------------|-------------------|-------------------|-------------------|
| 000000000000 | Default - Non Programmatic                            |             | 87,500.00         |                   | (87,500.00)       |
| 000000000000 | Default - Non Programmatic                            |             | 0.00              | 87,500.00         | (87,500.00)       |
| 020100000000 | General Administration, Planning and Support Services |             | 0.00              | 0.00              | 0.00              |
| 020101000000 | General Administration, Planning and Support Services |             | 0.00              | 0.00              | 0.00              |
| 020102000000 | Human Resources and Support Services                  |             | 0.00              | 0.00              | 0.00              |
| 020700000000 | General Administration, Planning and Support Services |             | 0.00              | 0.00              | 0.00              |
| 020701000000 | General Administration, Planning And Support Services |             | 0.00              | 0.00              | 0.00              |
| 021000000000 | General Administration Planning and Support Services  |             | 546,226,108.00    | 520,632,234.95    | 25,593,873.05     |
| 021101000000 | Support Services                                      |             | 247,555,365.00    | 232,600,542.00    | 14,954,823.00     |
| 021101000000 | Administrative Services                               |             | 22,825,709.00     | 16,967,091.80     | 5,858,617.20      |
| 021102000000 | Planning and Project Monitoring                       |             | 275,845,034.00    | 271,064,601.15    | 4,780,432.85      |
| 021103000000 | Financial Services                                    |             | 11,599,816,865.00 | 6,326,443,765.25  | 5,273,373,099.75  |
| 021200000000 | Power Generation                                      |             | 9,889,816,865.00  | 5,086,813,837.90  | 4,803,003,027.10  |
| 021201000000 | Geothermal generation                                 |             | 1,330,000,000.00  | 893,000,000.00    | 437,000,000.00    |
| 021202000000 | Development of Nuclear Energy                         |             | 380,000,000.00    | 346,629,927.35    | 33,370,072.65     |
| 021203000000 | Coal Exploration and Mining                           |             | 40,924,650,016.00 | 22,493,504,064.70 | 18,431,145,951.30 |
| 021300000000 | Power Transmission and Distribution                   |             | 31,802,759,933.00 | 19,144,708,147.45 | 12,658,051,785.55 |
| 021301000000 | National Grid System                                  |             | 9,121,890,083.00  | 3,348,795,917.25  | 5,773,094,165.75  |
| 021302000000 | Rural Electrification                                 |             | 1,734,064,347.00  | 1,593,268,292.90  | 140,796,054.10    |
| 021400000000 | Alternative Energy Technologies                       |             | 1,734,064,347.00  | 1,593,268,292.90  | 140,796,054.10    |
| 021401000000 | Alternative Energy Technologies                       |             | 54,804,757,336.00 | 30,933,935,857.80 | 23,870,821,478.20 |
| Grand Total  |                                                       |             |                   |                   |                   |

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

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approved By: \_\_\_\_\_ Date: \_\_\_\_\_

MINISTRY OF ENERGY AND PETROLEUM  
STATE DEPARTMENT FOR ENERGY



fm-rtt

31/7/23  
Gmt 4

Telegrams: 'MINPOWER', Nairobi  
Telephone: Nairobi 3310112  
Fax: 240910  
Telex: 23094: MINERGY  
When replying please quote  
Ref No. MOE/ACC/1 VOL/55

KAWI HOI  
P. O. Box 30582-00  
NAIROBI  
26<sup>th</sup> July, 2

**RE: INTER ENTITY TRANSFERS CONFIRMATION LETTER**

**Mr. Abraham Serem**  
Ag. Managing Director/CEO  
KENGEN  
Stima Plaza Parklands  
NAIROBI.

**Kenya Electricity Generating Co. Ltd**  
RECEIVED  
28 JUL 2023  
MANAGING DIRECTOR

**Kenya Electricity Generating Co. Ltd**  
RECEIVED  
31 JUL 2023  
General Manager, Finance & ICI

**Kenya Electricity Generating Co. Ltd**  
RECEIVED  
- 1 AUG 2023  
CORPORATE FINANCE MANAGER

The State Department for Energy wishes to confirm the amounts disbursed to you for the financial year 2022/23 as indicated in the table below. Compare the amounts disbursed to you with the amounts you received and re-populate them in column D in the table below. Then sign and stamp this request in the space provided and return it to us by 15<sup>th</sup> August 2023.

| Reference    | Date      | Disbursed | (A) | Recurrent               | Development | Total                   | C=A+B | Amount Received by KENGEN for the FY 2022/23(D) | Difference E=D-C |
|--------------|-----------|-----------|-----|-------------------------|-------------|-------------------------|-------|-------------------------------------------------|------------------|
|              |           |           |     |                         |             |                         |       |                                                 |                  |
| FT230589FJTX | 27-Feb-23 |           |     | 751,069,017.10          |             | 751,069,017.10          |       | 751,069,017.10                                  |                  |
| FT230764XMBW | 17-Mar-23 |           |     | 123,548,222.90          |             | 123,548,222.90          |       | 123,548,222.90                                  |                  |
| FT23194K7K2J | 13-Jul-23 |           |     | 150,000,000.00          |             | 150,000,000.00          |       | 150,000,000.00                                  |                  |
| FT2318488W60 | 02-Jul-23 |           |     | 731,095,691.60          |             | 731,095,691.60          |       | 731,095,691.60                                  |                  |
| FT2314X0GRD  | 03-Jul-23 |           |     | 227,214,777.15          |             | 227,214,777.15          |       | 227,214,777.15                                  |                  |
| <b>TOTAL</b> |           |           |     | <b>1,982,927,708.75</b> |             | <b>1,982,927,708.75</b> |       | <b>1,982,927,708.75</b>                         |                  |

Confirmation of amounts received KENGEN for the financial year 2022/2023

Wycliffe O. Ogallo, CBS  
For. PRINCIPAL SECRETARY

Copy to:

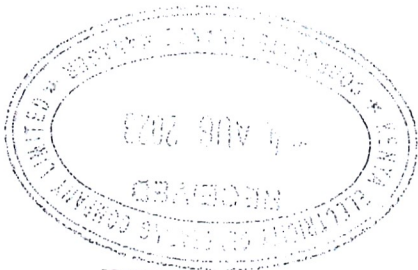
Mr. Alex K. Wachira

Principal Secretary

State Department for Energy

Kawi Complex

NAIROBI



Kenya Electricity Generating Co. PLC  
P. O. Box 47936 - 00100  
Nairobi





Mr. Alex K. Wachira  
Principal Secretary  
State Department for Energy  
Kawi Complex  
NAIROBI

Copy to:

Wycliffe O. Ogallo, CBS  
For: PRINCIPAL SECRETARY

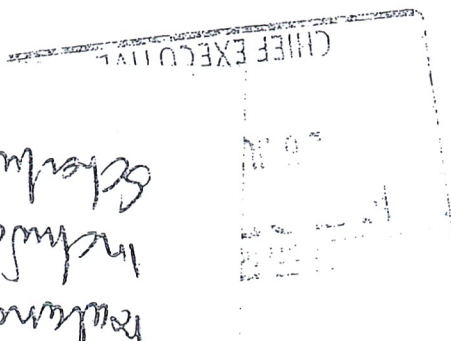
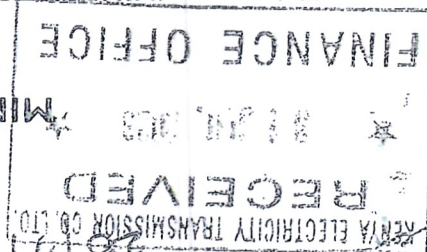
| Reference    | No        | Date      | Disbursed | Recurrent | Development | Total | C=A+B       | Amount Received by KETRACO the FY 2022/23(D) | Difference E=D-C  |
|--------------|-----------|-----------|-----------|-----------|-------------|-------|-------------|----------------------------------------------|-------------------|
| FT22285BDPBG | 12-Oct-22 | Disbursed | (A)       | Recurrent | Development | (B)   | Total C=A+B | 887,750,000.00                               | 377,000,000.00    |
| FT23187342WT | 06-Jul-23 | Disbursed | (A)       | Recurrent | Development | (B)   | Total C=A+B | 377,000,000.00                               | 12,641,750,000.00 |
| TOTAL        |           |           |           |           |             |       |             | 12,641,750,000.00                            |                   |

The State Department for Energy wishes to confirm the amounts disbursed to you for the financial 2022/2023 as indicated in the table below. Compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then sign and stamp this request in the space provided and return it to us by 15<sup>th</sup> August, 2023.

RE: INTER ENTITY TRANSFERS CONFIRMATION LETTER

Eng. Dr. John Mativo, CE  
Managing Director/CEO  
KETRACO  
Kawi House, South C  
NAIROBI.  
Telegrams: MINPOWER, Nairobi  
Telephone: Nairobi 3310112  
Fax: 240910  
Telex: 23094: MINERGY  
When replying please quote  
Ref No. MOE /ACC/I VOL.I/51

MINISTRY OF ENERGY AND  
STATE DEPARTMENT



Handwritten notes: "Report of the headman in D", "include a document", "Schedule for 21/7/2023"





[illegible]

Drawer

Date \_\_\_\_\_  
Received \_\_\_\_\_

Amounts



## REPUBLIC OF KENYA

Date: 11<sup>th</sup> July 2023

Report of the Board of Survey on the Cash and Bank Balance of State Department for Energy as at the close of Business on 30<sup>th</sup> June, 2023

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

|                 |   |           |
|-----------------|---|-----------|
| DENNIS MUTISO   | - | CHAIRMAN  |
| SAMMY CHERUIYOT | - | MEMBER    |
| PENINNAH KANINI | - | SECRETARY |

Assembled at the office of Cash Office at 12.30pm on 11th July, 2023

And the following cash was produced:-

|                                     |     |    |    |    |    |         |
|-------------------------------------|-----|----|----|----|----|---------|
| Notes                               | ... | .. | .. | .. | .. | Sh. Nil |
| Silver                              | ... | .. | .. | .. | .. | Sh. Nil |
| Cooper                              | ... | .. | .. | .. | .. | Sh. Nil |
| Cheques (as per details on reverse) | ... | .. | .. | .. | .. | Sh. Nil |
|                                     |     |    |    |    |    | Nil     |

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

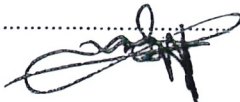
The cash consists of East African currency and does not contain any demonetized coin or notes.

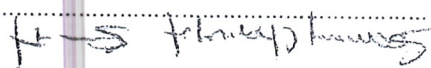
The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June, 2023.

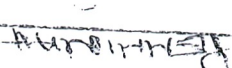
|              |     |    |    |    |    |               |
|--------------|-----|----|----|----|----|---------------|
| Cash on hand | ... | .. | .. | .. | .. | Sh. Nil       |
| Bank Balance | ... | .. | .. | .. | .. | Sh. 42,556.70 |
|              |     |    |    |    |    | Sh. 42,556.70 |

The Bank Certificate of Balance showed a sum of Sh.s.87, 060,731.90 to the credit of the account on 30<sup>th</sup> June, 2023

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

  
Dennis N. Mutiso  
Chairman

  
Sammy Cheruiyot  
Members of the Board

  
Peninnah Kanini  
Members of the Board

01/07/2023  
Date

1/7/23  
Date

01/7/23  
Date

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

| Cheque No. | Drawer | Date of<br>Cheque | Date<br>Received | Amounts |
|------------|--------|-------------------|------------------|---------|
|            |        |                   |                  |         |





LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

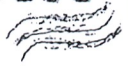
[illegible]





2030

KENYA



| Reference No | Date        | Disbursed      | Recurent (A)  | Development (B) | Total C=A+B | Amount Received by NuPEA 2022/23(D) | Difference E=I |
|--------------|-------------|----------------|---------------|-----------------|-------------|-------------------------------------|----------------|
| T22277XN5K   | 04-Oct-22   | 49,583,334.00  |               |                 |             | 49,583,334.00                       |                |
| T2300XZD3    | 27-Oct-2022 | 49,583,333.35  |               |                 |             | 49,583,333.35                       |                |
| T2327C3KH    | 23-Nov-22   | 49,583,333.30  |               |                 |             | 49,583,333.30                       |                |
| T230791V8K   | 20-Mar-23   | 143,083,333.15 |               |                 |             | 143,083,333.15                      |                |
| T23108D43G   | 18-Apr-23   | 47,694,444.40  |               |                 |             | 47,694,444.40                       |                |
| T23117CKS4   | 27-Apr-23   | 95,388,888.80  |               |                 |             | 95,388,888.80                       |                |
| T23158WXQ    | 07-Jun-23   | 47,694,444.40  |               |                 |             | 47,694,444.40                       |                |
| T23180Z77SF  | 29-Jun-23   | 95,388,888.60  |               |                 |             | 95,388,888.60                       |                |
| TOTAL        |             | 578,000,000.00 |               |                 |             | 578,000,000.00                      |                |
| T222853GOX   | 12-Oct-22   |                | 95,000,000.00 |                 |             | 95,000,000.00                       |                |
| T231843QQT   | 03-Jul-23   |                | 45,000,000.00 |                 |             | 45,000,000.00                       |                |

as shown in the table below.

Reference is made to your letter Ref No. MOE/ACC/1 VOL.I/52 dated 26<sup>th</sup> July, 2023 on Inter Entity Transfers for the Financial Year 2022/23. We acknowledge receipt of Ksh. 918,000,000.00 for the year 2022-2023

# RE: CONFIRMATION OF INTER ENTITY TRANSFER FUNDS FOR FY 2022-2023

Att: Head of Accounting Unit

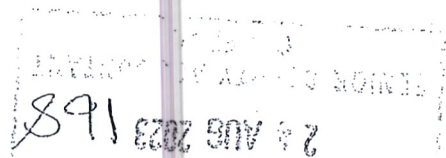
The Principal Secretary  
State Department for Energy  
Kawi Complex Headquarters  
NAIROBI

Ref No: NuPEA/FIN/2023-24/01

Telephone: +254-20-5138300  
Email: ceo@nuclear.co.ke  
When replying please quote



OFFICE OF THE CHIEF EXECUTIVE OFFICER  
NUCLEAR POWER AND ENERGY AGENCY  
KAWI COMPLEX, OFF REDCROSS ROAD  
P.O. Box 26374-00100  
NAIROBI  
15<sup>th</sup> August, 2023





2030  
KENYA

CPA Caren Oduor  
Ag. Director Corporate Services

We wish to express our gratitude for your continued support.

|           |           |  |                |                |                |                |                |       |
|-----------|-----------|--|----------------|----------------|----------------|----------------|----------------|-------|
| 2H0000013 | 14-Nov-22 |  | 200,000,000.00 | 918,000,000.00 | 340,000,000.00 | 200,000,000.00 | 340,000,000.00 | TOTAL |
|-----------|-----------|--|----------------|----------------|----------------|----------------|----------------|-------|



# OUTSTANDING IMPREST REGISTER

01-SEP-23 03:40 PM

FROM DATE: 01-JUL-2022 TO DATE: 30-JUN-2023 For: State Department Of Energy

| PF/NO | Particulars | Designation | Amount |
|-------|-------------|-------------|--------|
|       |             | Total       | 0.00   |

0716842 766

XPosinta  
Committee



## REPUBLIC OF KENYA

Date: 11<sup>th</sup> July 2023

Report of the Board of Survey on the Cash and Bank Balance of State Department for Energy  
as at the close of Business on 30<sup>th</sup> June, 2023  
The Board, consisting of – (Names and official titles)

|                 |   |           |
|-----------------|---|-----------|
| DENNIS MUTISO   | - | CHAIRMAN  |
| SAMMY CHERUIYOT | - | MEMBER    |
| PENINNAH KANINI | - | SECRETARY |

Assembled at the office of Cash Office at 12.30pm on 11th July, 2023

And the following cash was produced:-

|                                     |     |    |    |    |    |    |         |
|-------------------------------------|-----|----|----|----|----|----|---------|
| Notes                               | ... | .. | .. | .. | .. | .. | Sh. Nil |
| Silver                              | ... | .. | .. | .. | .. | .. | Sh. Nil |
| Cooper                              | ... | .. | .. | .. | .. | .. | Sh. Nil |
| Cheques (as per details on reverse) | ... | .. | .. | .. | .. | .. | Sh. Nil |
|                                     |     |    |    |    |    |    | Nil     |

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

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

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June, 2023.

|              |     |    |    |    |    |    |                   |
|--------------|-----|----|----|----|----|----|-------------------|
| Cash on hand | ... | .. | .. | .. | .. | .. | Sh. Nil           |
| Bank Balance | ... | .. | .. | .. | .. | .. | Sh. 88,047,390.05 |
|              |     |    |    |    |    |    | Sh. 88,047,390.05 |

The Bank Certificate of Balance showed a sum of Shs.14, 493,511.20 to the credit of the account on 30<sup>th</sup> June, 2023

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

01/07/2023

DATE

Date 11/7/2023.

01/07/2023

DATE

Chairman

DENNIS N. MUTISO

Sammy Cheruiyot

Members of the Board

Peninnah Kanini

Sammy Cheruiyot

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

[illegible]



REPUBLIC OF KENYA

Date: 11<sup>th</sup> July 2023

Report of the Board of Survey on the Cash and Bank Balance of State Department for Energy  
as at the close of Business on 30<sup>th</sup> June, 2023  
The Board, consisting of – (Names and official titles)

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

|           |   |                 |
|-----------|---|-----------------|
| CHAIRMAN  | - | DENNIS MUTISO   |
| MEMBER    | - | SAMMY CHERUYIOT |
| SECRETARY | - | PENNINAH KANINI |

Assembled at the office of Cash Office at 12.30pm on 11th July, 2023

And the following cash was produced:-

|  |                                     |    |    |    |    |    |         |
|--|-------------------------------------|----|----|----|----|----|---------|
|  | Notes                               | .. | .. | .. | .. | .. | Sh. Nil |
|  | Silver                              | .. | .. | .. | .. | .. | Sh. Nil |
|  | Cooper ..                           | .. | .. | .. | .. | .. | Sh. Nil |
|  | Cheques (as per details on reverse) | .. | .. | .. | .. | .. | Sh. Nil |
|  |                                     | .. | .. | .. | .. | .. | Sh. Nil |
|  |                                     | .. | .. | .. | .. | .. | Sh. Nil |

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

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

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June, 2023.

|              |     |    |    |    |                         |
|--------------|-----|----|----|----|-------------------------|
| Cash on hand | ... | .. | .. | .. | Sh. Nil                 |
| Bank Balance | ... | .. | .. | .. | Sh. 9,530,607.35        |
|              |     |    |    |    | <u>Sh. 9,530,607.35</u> |

The Bank Certificate of Balance showed a sum of Shs.9, 530,607.35 to the credit of the account on 30<sup>th</sup> June, 2023

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

Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Chairman

DEJNIS N. MURIS

### Members of the Board

Experiment 10

above houses

~~SECRET~~

Date 01/07/2023

2002/2010

DATE

D-4716

01/07/2023

1475

LIST OF CHECKS INCLUDED AS PART OF CASH ON HAND

| Check No. | Drawer | Date of<br>Cheque | Date<br>Received | Amounts |
|-----------|--------|-------------------|------------------|---------|
|           |        |                   |                  |         |



BANK OF KENYA  
CENTRAL BANK OF KENYA

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 3340192

July 20, 2023

# CERTIFICATE OF BALANCES

Customer: 138668 STATE DEPARTMENT FOR ENERGY

Balance

Date:

30-Jun-23

| Account No. | Account Name                        | Currency | Balance          |
|-------------|-------------------------------------|----------|------------------|
| 1000383992  | REC-STATE DEPT FOR ENERGY           | KES      | 87,060,731.90    |
| 1000384007  | DEV-STATE DEPT FOR ENERGY           | KES      | 4,897,338,464.80 |
| 1000384018  | DEP-STATE DEPT FOR ENERGY           | KES      | 113,547,254.90   |
| 1000384026  | CBK 165-STATE DEPT FOR ENERGY       | KES      | 0.00             |
| 1000390824  | KEN. OFF GRID SOL. ACC. PRJ. CR.61  | KES      | 14,493,511.20    |
| 1000390875  | KEN. ELEC. MODERN. PRJ 55879KE      | KES      | 9,530,607.35     |
| 1000410302  | STATE DEPT. FOR ENER. EQUA FUND OPE | KES      | 98,297,334.20    |
| 1000566736  | GCF PROMO OF CLIMATE FRIENDLY COOKI | KES      | 0.00             |

Leonard Kipsanai  
Senior Manager  
Banking Services Division

Joyce Nasieku  
Authorised Signatory  
Banking Services Division

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-22 To : 18-JUL-23  
 Kenya Off-Grid Solar Access Project  
 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000390824

|                                                                                  |               |
|----------------------------------------------------------------------------------|---------------|
| Balance as per bank certificate                                                  | 88,042,280.25 |
| 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                                                    | 88,042,280.25 |

Reconciled by: Beth Signature: Beth Date: 30/6/23  
 Reviewed by: Adams Signature: Adams Date: 30/6/23  
 Approved by: Gen Signature: Gen Date: 30/6/23



## BANK RECONCILIATION

From Date : 01-JUL-22 To : 18-JUL-23  
 Kenya Off-Grid Solar Access Project  
 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000390824

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES) |      |        |  |
|------------------------------------------------------------------------------------|------|--------|--|
| Cheque                                                                             |      | Payee  |  |
| No                                                                                 | Date | Amount |  |
|                                                                                    |      |        |  |
| 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-22 To : 18-JUL-23  
REC-STATE DEPARTMENT FOR ENERGY  
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000383992

|                                                                                  |         |
|----------------------------------------------------------------------------------|---------|
| Balance as per bank certificate                                                  | 104,463 |
| 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                      |         |
| 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                                                    | 104,463 |

Reconciled by: *Betty* Signature: *Betty* Date: *30/6/23*  
Reviewed by: *Adams* Signature: *Adams* Date: *30/6/23*  
Approved by: *Carson* Signature: *Carson* Date: *30/6/23*



## BANK RECONCILIATION

REPUBLIC OF KENYA

REC-STATE DEPARTMENT FOR ENERGY

From Date : 01-JUL-22 To : 18-JUL-23

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000383992

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

BANK RECONCILIATION

REPUBLIC OF KENYA

From Date : 01-JUL-22 To : 18-JUL-23  
 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384007  
 DEV-STATE DEPARTMENT FOR ENERGY

|                                                                                  |               |
|----------------------------------------------------------------------------------|---------------|
| Balance as per bank certificate                                                  | 83,675,393.55 |
| 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                                                    | 83,675,393.55 |

Reconciled by: Betty Adams Signature: [Signature] Date: 30/6/23  
 Reviewed by: Adams Signature: [Signature] Date: 30/6/23  
 Approved by: Ceban Signature: [Signature] Date: 30/6/23



**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

DEV-STATE DEPARTMENT FOR ENERGY

From Date : 01-JUL-22 To : 18-JUL-23 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384007

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-22 To : 18-JUL-23  
 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302666  
 DEP-STATE DEPT FOR ENERGY

|                                                                                         |                |
|-----------------------------------------------------------------------------------------|----------------|
| <b>Balance as per bank certificate</b>                                                  | 114,572,534.90 |
| <b>Less --</b>                                                                          |                |
| <b>1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)</b> |                |
| <b>2. Receipts in Bank Statement not yet recorded in Cash Book</b>                      |                |
| <b>Add --</b>                                                                           |                |
| <b>3. Payment in Bank Statement not yet recorded in Cash Book</b>                       |                |
| <b>4. Receipts in Cash Book not yet Recorded in Bank Statement</b>                      |                |
| <b>Bank Balance as per Cash Book</b>                                                    | 114,572,534.90 |

Reconciled by: Betty Adams Signature: [Signature] Date: 30/6/23  
 Reviewed by: Adams Signature: [Signature] Date: 30/6/23  
 Approved by: Coleman Signature: [Signature] Date: 29/6/23



# BANK RECONCILIATION

REPUBLIC OF KENYA

F.O. 30

From Date : 01-JUL-22 To : 18-JUL-23  
 DEP-STATE DEPT FOR ENERGY  
 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302666

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



**NOTES TO THE FINANCIAL STATEMENTS**  
Entity: 1152-State Department Of Energy  
Current Period: JUL-22 To JUN-23  
Compare With: JUL-21 To JUN-22

**1 Tax Receipts**

| Item Description                              | Item Code | Current Period          | Previous Period         |
|-----------------------------------------------|-----------|-------------------------|-------------------------|
| 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   | 3,055,936,591.30        | 3,159,116,380.70        |
| Taxes on International Trade and Transactions | 1150000   | 0.00                    | 0.00                    |
| Other Taxes (not elsewhere classified)        | 1160000   | 0.00                    | 0.00                    |
| <b>TOTAL</b>                                  |           | <b>3,055,936,591.30</b> | <b>3,159,116,380.70</b> |

**2 Social Security Contribution**

| Item Description                                                | Item Code      | Current Period | Previous Period |
|-----------------------------------------------------------------|----------------|----------------|-----------------|
| Health Insurance Contribution                                   | 1210100        | 0.00           | 0.00            |
| NHIF Health Insurance Contributions                             | 1210200        | 0.00           | 0.00            |
| Contributions from Govt. Employees for Social & Welfare Schemes | 1210300        | 0.00           | 0.00            |
| <b>TOTAL</b>                                                    | <b>1210400</b> | <b>0.00</b>    | <b>0.00</b>     |

**3 Proceeds from Domestic and Foreign Grants**

| Item Description                        | Item Code | Current Period        | Previous Period       |
|-----------------------------------------|-----------|-----------------------|-----------------------|
| Grants from Foreign Governments         | 1310000   | 37,815,223.70         | 19,962,849.25         |
| Grants from International Organisations | 1320000   | 144,458,451.80        | 180,433,635.25        |
| <b>TOTAL</b>                            |           | <b>182,273,675.50</b> | <b>200,396,484.50</b> |

**4 Exchequer releases**

| Item Description                                | Item Code | Current Period           | Previous Period          |
|-------------------------------------------------|-----------|--------------------------|--------------------------|
| Exchequer Releases/ Provisioning Account for Q1 | 9910201   | 3,203,484,521.90         | 4,184,643,165.80         |
| Exchequer Releases/ Provisioning Account for Q2 | 9910201   | 2,036,029,462.55         | 3,258,184,956.80         |
| Exchequer Releases/ Provisioning Account for Q3 | 9910201   | 1,846,198,858.35         | 861,170,137.95           |
| Exchequer Releases/ Provisioning Account for Q4 | 9910201   | 6,011,784,209.70         | 14,703,843,983.10        |
| <b>TOTAL</b>                                    |           | <b>13,097,497,052.50</b> | <b>23,007,842,243.65</b> |

**5 Transfers from Other Government Entities**

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

**6 Proceeds from Domestic Borrowings**

| Item Description                                          | Item Code | Current Period | Previous Period |
|-----------------------------------------------------------|-----------|----------------|-----------------|
| Borrowing within General Government                       | 5110100   | Kshs           | Kshs            |
| 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            |
| Domestic Currency and Deposit                             | 5110600   | 0.00           | 0.00            |



| Item Description | Item Code | Current Period | Previous Period |
|------------------|-----------|----------------|-----------------|
|                  |           | Kshs           | Kshs            |

9 Reimbursements and Refunds

|                                                      |         |                |                 |
|------------------------------------------------------|---------|----------------|-----------------|
|                                                      |         |                | <b>TOTAL</b>    |
| Refund of Bonds paid as Deposits for Guarantees      | 4530700 | 0.00           | 2,146,632.80    |
| Redemption/ Disposal of Other Financial Assets       | 4530600 | 0.00           | 0.00            |
| Instns. operating abroad                             |         |                |                 |
| Instns. Financial Instns. and Domestic Financial     | 4530500 | 0.00           | 0.00            |
| Sales and Disposals of Equity Holdings in Foreign    |         |                |                 |
| operating abroad                                     |         |                |                 |
| Financial Instns. and Domestic Financial Instns.     | 4530400 | 0.00           | 0.00            |
| Sales and Disposals of Equity Holdings in Foreign    | 4530300 | 0.00           | 0.00            |
| Sales and Disposals of Other Equity Holdings         |         |                |                 |
| Public Financial Institutions                        | 4530200 | 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   | 4520400 | 0.00           | 0.00            |
| Repayments from Other Foreign Lending                |         |                |                 |
| Enterps. & Financial Instns.                         | 4520300 | 0.00           | 0.00            |
| Repayments from lending to Foreign Non - Financial   | 4520200 | 0.00           | 0.00            |
| Repayments from lending to International Orgns.      | 4520100 | 0.00           | 0.00            |
| Repayments from lending to Foreign Govts.            |         |                |                 |
| Households                                           | 4510400 | 0.00           | 0.00            |
| Repayments from Domestic Loans to Individuals and    | 4510300 | 0.00           | 0.00            |
| Loans to Financial Institutions                      | 4510200 | 0.00           | 0.00            |
| Loans to Non-Financial Public Enterprises            |         |                |                 |
| Other Levels of Government                           | 4510100 | 0.00           | 0.00            |
| Repayments from Loans to Government Agencies and     |         |                |                 |
| Collected as AIA                                     | 3540400 | 0.00           | 0.00            |
| Receipts from the Sale of Non-Produced Assets        |         |                |                 |
| Assets                                               | 3540300 | 0.00           | 0.00            |
| Receipts from the Sale of Intangible Non-Produced    | 3540200 | 0.00           | 0.00            |
| Non-Produced Assets                                  | 3540100 | 0.00           | 0.00            |
| Receipts from the Sale of Other Naturally Occurring  |         |                |                 |
| Commodities                                          | 3520300 | 0.00           | 2,146,632.80    |
| Receipts from the Sale of Inventories, Stocks and    |         |                |                 |
| and Commodities                                      | 3520200 | 0.00           | 0.00            |
| Receipts from the Sale of Other Inventories, Stocks, | 3520100 | 0.00           | 0.00            |
| Receipts from the Sale of Strategic Reserves Stocks  |         |                |                 |
| Stock                                                | 3511000 | 0.00           | 0.00            |
| Receipts from Sale of Certified Seeds and Breeding   | 3510900 | 0.00           | 0.00            |
| Stock - Paid to Exchequer                            |         |                |                 |
| Equipment                                            | 3510800 | 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 of Plant Machinery and        |         |                |                 |
| Equipment                                            | 3510600 | 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     | 3510400 | 0.00           | 0.00            |
| Receipts from sale of other st                       | 3510300 | 0.00           | 0.00            |
| Receipts from sale of other st                       | 3510200 | 0.00           | 0.00            |
| Receipts from the Sale of Buildings                  |         |                |                 |
| Exchequer                                            | 3510100 | 0.00           | 0.00            |
| Receipts from the Sale of Buildings - Paid to        |         |                |                 |
|                                                      |         | Kshs           | Kshs            |
|                                                      |         | Current Period | Previous Period |

8 Proceeds from Sales of Assets

|                                                  |         |                   |                  |
|--------------------------------------------------|---------|-------------------|------------------|
|                                                  |         |                   | <b>TOTAL</b>     |
| Other Foreign Accounts Payable                   | 5120400 | 0.00              | 9,838,605,043.25 |
| Foreign Currency and Foreign Deposits            | 5120300 | 0.00              | 0.00             |
| Foreign Borrowing-Direct Payments                | 5120200 | 14,552,042,634.55 | 9,838,605,043.25 |
| Foreign Borrowings - Drawdowns through Exchequer | 5120100 | 172,964,248.90    | 0.00             |
|                                                  |         | Kshs              | Kshs             |
|                                                  |         | Current Period    | Previous Period  |

7 Proceeds from Foreign Borrowings

|  |  |                |                 |
|--|--|----------------|-----------------|
|  |  |                | <b>TOTAL</b>    |
|  |  | 0.00           | 0.00            |
|  |  | Current Period | Previous Period |



| Item Description                                    | Item Code | Current Period | Previous Period |
|-----------------------------------------------------|-----------|----------------|-----------------|
| Interest Received                                   | 1410100   | 0.00           | 0.00            |
| Profits and Dividends                               | 1410200   | 0.00           | 0.00            |
| Withdrawals from Income of Quasi-corporations       | 1410300   | 0.00           | 0.00            |
| Rents on land, houses and buildings                 | 1410400   | 0.00           | 0.00            |
| Other Property Income collected as AIA              | 1410500   | 0.00           | 0.00            |
| Sales of Market Establishment                       | 1420100   | 0.00           | 0.00            |
| Administrative Fees and Charges                     | 1420200   | 0.00           | 0.00            |
| Administrative Fees and Charges collected as AIA    | 1420300   | 0.00           | 0.00            |
| Incidental Sales by Non-Market Establishments       | 1420400   | 0.00           | 0.00            |
| Incidental Sales by Non-Market Establishments       | 1420500   | 0.00           | 257,000,000.00  |
| Collected as AIA                                    | 1420600   | 0.00           | 0.00            |
| Receipts from Sale of Incidental Goods              | 1430100   | 0.00           | 0.00            |
| Fines, Penalties, Forfeitures and other Charges     | 1440100   | 0.00           | 0.00            |
| Current Grants from International NGOs paid through | 1440200   | 0.00           | 0.00            |
| Capital Grants from International NGOs collected as | 1440300   | 0.00           | 0.00            |
| Current Grants from International NGOs collected as | 1440400   | 0.00           | 0.00            |
| Capital Grants from International NGOs collected as | 1440500   | 0.00           | 0.00            |
| Other Voluntary Transfers for Current purposes      | 1440600   | 0.00           | 0.00            |
| Other Voluntary Transfers for Capital purposes      | 1450100   | 0.00           | 0.00            |
| Paid to Exchequer                                   | 1450200   | 0.00           | 0.00            |
| Receipts Not Classified Elsewhere                   | 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            |
| Pilot 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 Repayment)               | 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            |
| Market/Trade Centre Fee                             | 1550100   | 0.00           | 0.00            |
| Vehicle Parking Fees                                | 1550200   | 0.00           | 0.00            |

## 11 Other Receipts

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

## 10 Returns of Equity Holdings

| Item Description                                         | Item Code | Current Period | Previous Period |
|----------------------------------------------------------|-----------|----------------|-----------------|
| Refund from World Food Programme (WFP)                   | 4540101   | 0.00           | 0.00            |
| Reimbursement of Audit Fees                              | 4540102   | 0.00           | 0.00            |
| Reimbursement on Missing 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            |
| 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            |



| Item Description                                                     | Item Code | Current Period   | Previous Period   |
|----------------------------------------------------------------------|-----------|------------------|-------------------|
| Current Grants to Government Agencies and other Levels of Government | 2630100   | 3,689,723,416.05 | 10,320,000,000.00 |
| Capital Grants to Government Agencies and other                      | 2630200   | 5,777,750,000.00 | 10,976,000,000.00 |

## 15 Transfers to Other Government Units

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

## 14 Subsidies

| Item Description                                                | Item Code | Current Period   | Previous Period |
|-----------------------------------------------------------------|-----------|------------------|-----------------|
| Utilities, Supplies and Services                                | 2210100   | 2,571,693.80     | 13,966,294.00   |
| Communication, Supplies and Services                            | 2210200   | 12,270,893.45    | 15,376,776.40   |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300   | 162,041,510.40   | 73,636,500.00   |
| Foreign Travel and Subsistence, and other Transportation costs  | 2210400   | 5,101,932.80     | 6,674,811.90    |
| Printing, Advertising and Information Supplies and Services     | 2210500   | 11,303,629.65    | 2,288,370.00    |
| Rentals of Produced Assets                                      | 2210600   | 0.00             | 341,000.00      |
| Training Expenses                                               | 2210700   | 116,994,116.80   | 17,703,201.00   |
| Hospitality Supplies and Servi                                  | 2210800   | 32,180,069.10    | 36,894,414.85   |
| Insurance Costs                                                 | 2210900   | 0.00             | 0.00            |
| Specialised Materials and Supp                                  | 2211000   | 2,319,560.00     | 12,142,474.00   |
| Office and General Supplies and Services                        | 2211100   | 7,068,020.20     | 19,831,203.46   |
| Fuel Oil and Lubricants                                         | 2211200   | 12,686,940.00    | 14,093,930.00   |
| Other Operating Expenses                                        | 2211300   | 1,015,217,320.80 | 520,477,589.05  |
| Routine Maintenance - Vehicles                                  | 2220100   | 5,383,827.30     | 12,381,277.80   |
| Routine Maintenance - Other Assets                              | 2220200   | 32,920,410.75    | 59,315,624.10   |
| Exchange Rate Losses                                            | 2230100   | 0.00             | 0.00            |
| <b>TOTAL</b>                                                    |           | 1,418,059,925.05 | 805,123,466.55  |

## 13 Use of goods and Services

| Item Description                                                      | Item Code | Current Period | Previous Period |
|-----------------------------------------------------------------------|-----------|----------------|-----------------|
| Basic Salaries - Permanent Employees                                  | 2110100   | 187,831,035.20 | 256,531,368.15  |
| Basic Wages - Temporary Employees                                     | 2110200   | 1,007,104.00   | 12,409,067.30   |
| Personal Allowances paid as part of Salary                            | 2110300   | 130,634,111.95 | 139,285,769.95  |
| 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   | 319,472,251.15 | 408,226,205.40  |
| <b>TOTAL</b>                                                          |           | 319,472,251.15 | 408,226,205.40  |

## 12 Compensation of Employees

| Item Description                         | Item Code | Current Period | Previous Period |
|------------------------------------------|-----------|----------------|-----------------|
| 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 Facilities                 | 1580100   | 0.00           | 0.00            |
| 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            |
| System Required Revenue A/c's            | 1990100   | 0.00           | 0.00            |
| <b>TOTAL</b>                             |           | 0.00           | 257,000,000.00  |



|    |                                        |  |
|----|----------------------------------------|--|
| 19 | Finance Costs, including Loan Interest |  |
|----|----------------------------------------|--|

18 Acquisition of Assets17 Social Security Benefits16 Other Grants and Transfers

| Item Description                              | Item Code | Current Period   | Previous Period   |
|-----------------------------------------------|-----------|------------------|-------------------|
| Levels of Government                          |           |                  |                   |
| Other Current Transfers, Grants and Subsidies | 2640400   | 0.00             | 0.00              |
| Other Capital Grants and Trans                | 2640500   | 0.00             | 0.00              |
| <b>TOTAL</b>                                  |           | 9,467,473,416.05 | 21,296,000,000.00 |



23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

| Item Description               | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
| Cash in Hand                   | 6580000   | 0.00           | 0.00            |
| Foreign Currency and Foreign D | 6590201   | 0.00           | 0.00            |
| <b>TOTAL</b>                   |           | 0.00           | 0.00            |

22B Cash Balances

| Item Description                          | Item Code | Current Period | Previous Period |
|-------------------------------------------|-----------|----------------|-----------------|
| Special Accounts                          | 6510000   | 88,042,280.00  | 24,612,441.00   |
| Treasury Bank Accounts (Exchange and CRF) | 6520000   | 0.00           | 0.00            |
| Recurrent Bank Accounts                   | 6530000   | 104,463.00     | 57,440,221.00   |
| Development Bank Accounts                 | 6540000   | 93,206,001.10  | 553,293,075.00  |
| Deposit Bank Account                      | 6550000   | 114,572,535.00 | 118,639,252.00  |
| Project Specific Bank Accounts            | 6570000   | 0.00           | 0.00            |
| Foreign Currency and Foreign D            | 6590101   | 0.00           | 0.00            |
| Foreign Currency and Foreign D            | 6590203   | 0.00           | 0.00            |
| <b>TOTAL</b>                              |           | 295,925,279.10 | 753,984,989.00  |

22A Bank Balances

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

21 Other Payments

| Item Description                                                                        | Item Code | Current Period | Previous Period |
|-----------------------------------------------------------------------------------------|-----------|----------------|-----------------|
| 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                                  | 5610500   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors                                  | 5620000   | 0.00           | 0.00            |
| Repayments on Borrowings from Other Domestic Creditors                                  | 5620100   | 0.00           | 0.00            |
| <b>TOTAL</b>                                                                            |           | 0.00           | 0.00            |

20 Repayment of Principal on Domestic and Foreign Borrowing

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

| Item Description     | Item Code | Current Period | Previous Period |
|----------------------|-----------|----------------|-----------------|
| Exchequer Provisions | 9910200   | 580,771,338.00 | 182,226,892.55  |
| County Transfers     | 9910300   | 0.00           | 0.00            |
| <b>TOTAL</b>         |           | 580,771,338.00 | 182,226,893.00  |

## 26. PRIOR YEAR ADJUSTMENTS

| Item Description                                    | Item Code | Current Period   | Previous Period  |
|-----------------------------------------------------|-----------|------------------|------------------|
| Opening Balance Bank                                | 22A       | 753,984,989.00   | 424,965,554.00   |
| Opening Balance Cash                                | 22B       | 0.00             | 0.00             |
| Opening Balance Receivables - Imprest and Clearance | 23        | 0.00             | 0.00             |
| Opening Balance - Deposits                          | 24        | (118,639,252.00) | (183,247,173.00) |
| <b>TOTAL</b>                                        |           | 635,345,737.00   | 241,718,381.00   |

## 25. FUND BALANCES BROUGHT FORWARD

| Item Description                 | Item code | Current Period | Previous Period |
|----------------------------------|-----------|----------------|-----------------|
| Deposits                         | 7310000   | 114,572,535.00 | 118,639,252.00  |
| Withholding Taxes                | 7380000   | 17,094.15      | 0.00            |
| System Required Liabilities A/cs | 7390000   | (17,094.00)    | 0.00            |
| Other Liabilities                | 7320000   | 0.00           | 0.00            |
| <b>TOTAL</b>                     |           | 114,572,535.15 | 118,639,252.00  |

## 24. ACCOUNTS PAYABLE

| Item Description               | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
| Domestic Debtors & Advances    | 6710000   | 0.00           | 0.00            |
| Debtors & Advances - Govt Own  | 6720000   | 0.00           | 0.00            |
| Foreign Debtors & Advances     | 6730000   | 0.00           | 0.00            |
| Other Debtors & Pre-payments   | 6740000   | 0.00           | 0.00            |
| Government Imprests            | 6760000   | 0.00           | 0.00            |
| Agency Accounts                | 6770000   | 0.00           | 0.00            |
| Suspense & Clearance Account   | 6780000   | 0.00           | 0.00            |
| Other Current Assets (System r | 6790000   | 0.00           | 0.00            |
| <b>TOTAL</b>                   |           | 0.00           | 0.00            |







**Trial Balance Comparison Report**  
Entity: 1152-State Department Of Energy  
Current Period: JUL-22 To JUN-23  
Compare With: JUL-21 To ADJ2-22

| Account No and Description                   |  | Current Period |                | Previous period |                |
|----------------------------------------------|--|----------------|----------------|-----------------|----------------|
|                                              |  | Debit Balance  | Credit Balance | Debit Balance   | Credit Balance |
| 1110000 Taxes on Income, Profits and Capital |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1110000 Taxes on Income, Profits and Capital |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1110100 Receipt of Income Tax from           |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Government Employees                         |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1110101 Personal Income Tax - PAYE           |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1130000 Taxes on Property                    |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1130000 Taxes on Property                    |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1130300 Receipts from Other Taxes on         |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Gains                                        |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1130307 Sale of Steam                        |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Development                                  |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1140607 Royalties on Geothermal              |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1140600 Royalties                            |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1140701 Electricity Levy - REP               |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1140703 Petroleum Development Levy (PDL)     |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1140700 Taxes on Goods and Services          |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Collected as AIA                             |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1140000 Taxes on Goods and Services          |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1310202 Capital Grants from Foreign          |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Governments                                  |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1310200 Grants from Foreign Govts. - Direct  |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Payments treated as AIA                      |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1310000 Grants from Foreign Governments      |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1320202 Capital Grants from International    |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Organizations                                |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1320200 Grants from International            |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Organizations - Direct Payments AIA          |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1320000 Grants from International            |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Organizations                                |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1420501 KOSF Storage Charges                 |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Establishments Collected as AIA              |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1420500 Sales of Goods and Services          |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1990103 Discount Taken                       |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1990100 System Required Revenue A/cs         |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 1990000 System Required Revenue              |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110101 Basic Salaries - Civil Service       |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110100 Basic Salaries - Permanent           |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110202 Casual Labour - Others               |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110200 Basic Wages - Temporary Employees    |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110301 House Allowance                      |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110303 Acting Allowance                     |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110300 Prosecutorial and State Counsel      |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110307 Hardship Allowance                   |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110309 Special Duty Allowance               |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110312 Responsibility Allowance             |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110313 Entertainment Allowance              |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110314 Transport Allowance                  |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110315 Extraneous Allowance                 |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110317 Domestic Servant Allowance           |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110318 Practising Allowance                 |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110320 Leave Allowance                      |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110327 Ministerial Allowance                |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110336 Car Purchase Allowance               |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110300 Personal Allowances paid as part of  |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Salary                                       |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2110000 Wages and Salary Contributions       |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210101 Electricity                          |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210102 Water and Sewerage Charges           |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210100 Utilities, Supplies and Services     |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210201 Telephone, Telex, Facsimile and      |  | 0.00           | 0.00           | 0.00            | 0.00           |
| Mobile Phone Services                        |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210202 Internet Connections                 |  | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210203 Courier & Postal Services            |  | 0.00           | 0.00           | 0.00            | 0.00           |



| Account No and Description                                                           |               | Current Period |                | Previous period |                |
|--------------------------------------------------------------------------------------|---------------|----------------|----------------|-----------------|----------------|
| 2210200 Communication, Supplies and                                                  | Debit Balance | 12,270,893.45  | Credit Balance | 15,376,776.40   | Credit Balance |
| 2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)              |               | 52,087,036.30  |                | 24,000,802.00   |                |
| 2210302 Accommodation - Domestic Travel                                              |               | 98,767,184.10  |                | 41,321,362.00   |                |
| 2210303 Daily Subsistence Allowance                                                  |               | 10,769,094.00  |                | 7,852,094.00    |                |
| 2210304 Sundry Items (e.g. airport tax, taxis, etc?)                                 |               | 375,196.00     |                | 0.00            |                |
| 2210307 Passage & Transfer Expenses                                                  |               | 0.00           |                | 13,055.00       |                |
| 2210310 Field Operational Allowance                                                  |               | 43,000.00      |                | 449,187.00      |                |
| 2210300 Domestic Travel and Subsistence, and Other Transportation Costs              |               | 162,041,510.40 |                | 73,636,500.00   |                |
| 2210401 Travel Costs (airlines, bus, railway, etc.)                                  |               | 2,561,383.80   |                | 3,385,980.10    |                |
| 2210402 Accommodation                                                                |               | 2,540,549.00   |                | 2,920,989.80    |                |
| 2210403 Daily Subsistence Allowance                                                  |               | 0.00           |                | 359,000.00      |                |
| 2210404 Sundry Items (e.g. airport tax, taxis, etc?)                                 |               | 0.00           |                | 8,842.00        |                |
| 2210400 Foreign Travel and Subsistence, and other transportation costs               |               | 5,101,932.80   |                | 6,674,811.90    |                |
| 2210502 Publishing & Printing Services                                               |               | 692,407.80     |                | 324,856.00      |                |
| 2210503 Subscriptions to Newspapers, Magazines and Periodicals                       |               | 332,117.00     |                | 1,102,374.00    |                |
| 2210504 Advertising, Awareness and Publicity Campaigns                               |               | 10,279,104.85  |                | 306,240.00      |                |
| 2210505 Trade Shows and Exhibitions                                                  |               | 0.00           |                | 554,900.00      |                |
| 2210500 Printing, Advertising and Information Supplies and Services                  |               | 11,303,629.65  |                | 2,288,370.00    |                |
| 2210604 Hire of Transport, Equipment                                                 |               | 0.00           |                | 341,000.00      |                |
| 2210600 Rentals of Produced Assets                                                   |               | 0.00           |                | 341,000.00      |                |
| 2210701 Travel Allowance                                                             |               | 23,053,560.50  |                | 5,258,109.00    |                |
| 2210702 Remuneration of Instructors and Contract Based Training Services             |               | 0.00           |                | 504,500.00      |                |
| 2210703 Production and Printing of Training Materials                                |               | 265,800.00     |                | 671,200.00      |                |
| 2210704 Hire of Training Facilities and Equipment                                    |               | 26,441,150.00  |                | 2,204,654.00    |                |
| 2210706 Book Allowance                                                               |               | 580,750.00     |                | 1,070,174.00    |                |
| 2210708 Trainer Allowance                                                            |               | 0.00           |                | 0.00            |                |
| 2210710 Accommodation Allowance                                                      |               | 22,711,278.30  |                | 4,850,538.00    |                |
| 2210711 Tuition Fees Allowance                                                       |               | 43,941,578.00  |                | 3,144,026.00    |                |
| 2210700 Training Expenses                                                            |               | 116,994,116.80 |                | 17,703,201.00   |                |
| 2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks        |               | 5,388,200.10   |                | 13,905,705.15   |                |
| 2210802 Boards, Committees, Conferences and Seminars                                 |               | 26,689,069.00  |                | 22,795,909.70   |                |
| 2210803 National Celebrations                                                        |               | 102,800.00     |                | 192,800.00      |                |
| 2210808 Purchase of Coffins                                                          |               | 0.00           |                | 0.00            |                |
| 2210800 Hospitality Supplies and Servi                                               |               | 32,180,069.10  |                | 36,894,414.85   |                |
| 2211001 Medical Drugs                                                                |               | 0.00           |                | 297,200.00      |                |
| 2211004 Fungicides, Insecticides and Sprays                                          |               | 40,000.00      |                | 491,300.00      |                |
| 2211006 Purchase of Workshop Tools, Spares and Small Equipment                       |               | 0.00           |                | 1,943,600.00    |                |
| 2211009 Education and Library Supplies                                               |               | 2,279,560.00   |                | 2,369,536.00    |                |
| 2211011 Purchase/Production of Photographic and Audio-Visual Materials               |               | 0.00           |                | 40,000.00       |                |
| 2211016 Purchase of Uniforms and Clothing - Staff                                    |               | 0.00           |                | 2,448,676.00    |                |
| 2211023 Supplies for Production                                                      |               | 0.00           |                | 4,552,162.00    |                |
| 2211000 Specialised Materials and Supp                                               |               | 2,319,560.00   |                | 12,142,474.00   |                |
| 2211101 General Office Supplies (papers, pencils, forms, small office equipment etc) |               | 5,049,272.00   |                | 11,191,737.10   |                |
| 2211102 Supplies and Accessories for Computers and Printers                          |               | 2,016,748.20   |                | 8,272,666.35    |                |
| 2211103 Sanitary and Cleaning Materials, Supplies and Services                       |               | 2,000.00       |                | 366,800.00      |                |
| 2211100 Office and General Supplies and                                              |               | 7,068,020.20   |                | 19,831,203.45   |                |
| 2211201 Refined Fuels and Lubricants for Transport                                   |               | 12,686,940.00  |                | 12,859,046.00   |                |
| 2211202 Refined Fuels and Lubricants for Production                                  |               | 0.00           |                | 1,234,884.00    |                |
| 2211200 Fuel Oil and Lubricants                                                      |               | 12,686,940.00  |                | 14,093,930.00   |                |
| 2211301 Bank Service Commission and Charges                                          |               | 0.00           |                | 440,782.00      |                |
| 2211305 Contracted Guards and Cleaning Services                                      |               | 2,782,009.00   |                | 8,078,358.30    |                |



| Account No and Description                                                                 | Debit Balance     | Credit Balance | Debit Balance     | Credit Balance |
|--------------------------------------------------------------------------------------------|-------------------|----------------|-------------------|----------------|
| 221306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies            | 682,200.00        | 0.00           | 242,000.00        | 0.00           |
| 221308 Legal Dues/Fees, Arbitration and Compensation Payments                              | 0.00              | 0.00           | 12,847,512.50     | 0.00           |
| 221310 Contracted Professional Services                                                    | 880,676,320.75    | 0.00           | 403,286,118.20    | 0.00           |
| 221311 Contracted Technical Services                                                       | 130,746,791.05    | 0.00           | 93,159,101.15     | 0.00           |
| 221321 Parking charges                                                                     | 330,000.00        | 0.00           | 2,423,716.90      | 0.00           |
| 221399 Other Operating Expenses - Oth                                                      | 0.00              | 0.00           | 0.00              | 0.00           |
| 221300 Other Operating Expenses                                                            | 1,015,217,320.80  | 0.00           | 520,477,589.05    | 0.00           |
| 221000 Goods and Services                                                                  | 1,379,755,687.00  | 0.00           | 733,426,564.65    | 0.00           |
| 2220101 Maintenance Expenses - Motor Vehicles                                              | 5,383,827.30      | 0.00           | 12,381,277.80     | 0.00           |
| 2220100 Routine Maintenance - Vehicles                                                     | 5,383,827.30      | 0.00           | 12,381,277.80     | 0.00           |
| 2220201 Maintenance of Plant, Machinery and Equipment (including lifts)                    | 28,326,174.55     | 0.00           | 11,605,364.50     | 0.00           |
| 2220202 Maintenance of Office Furniture and Equipment                                      | 0.00              | 0.00           | 1,029,312.00      | 0.00           |
| 2220205 Maintenance of Buildings and Stations -- Non-Residential                           | 864,400.00        | 0.00           | 42,788,904.20     | 0.00           |
| 2220209 Minor Alterations to Buildings and Civil Works                                     | 190,000.00        | 0.00           | 448,807.30        | 0.00           |
| 2220210 Maintenance of Computers, Software, and Networks                                   | 3,539,836.20      | 0.00           | 3,443,236.10      | 0.00           |
| 2220200 Routine Maintenance - Other Assets                                                 | 32,920,410.75     | 0.00           | 59,315,624.10     | 0.00           |
| 2220000 Routine Maintenance                                                                | 38,304,238.05     | 0.00           | 71,696,901.90     | 0.00           |
| 2630101 Current Grants to Semi-Autonomous Government Agencies                              | 3,689,723,416.05  | 0.00           | 10,320,000,000.00 | 0.00           |
| 2630100 Current Grants to Government Agencies and other Levels of Government               | 3,689,723,416.05  | 0.00           | 10,320,000,000.00 | 0.00           |
| 2630201 Capital Grants to Semi-Autonomous Government Agencies                              | 5,778,650,000.00  | 0.00           | 10,976,000,000.00 | 0.00           |
| 2630200 Capital Grants to Government Agencies and other Levels of Government               | 5,778,650,000.00  | 0.00           | 10,976,000,000.00 | 0.00           |
| 2630000 Grants & Transfer To Other Govt. Units                                             | 9,468,373,416.05  | 0.00           | 21,296,000,000.00 | 0.00           |
| 2710102 Gratuity - Civil Servants                                                          | 23,051,326.60     | 0.00           | 2,142,022.40      | 0.00           |
| 2710105 Gratuity - Ministers                                                               | 0.00              | 0.00           | 0.00              | 0.00           |
| 2710100 Government Pension and Retirement Benefits                                         | 23,051,326.60     | 0.00           | 2,142,022.40      | 0.00           |
| 2710000 Social Security Benefits                                                           | 23,051,326.60     | 0.00           | 2,142,022.40      | 0.00           |
| 3110302 Refurbishment of Non-Residential Buildings                                         | 54,090,315.45     | 0.00           | 13,232,371.35     | 0.00           |
| 3110300 Refurbishment of Buildings                                                         | 54,090,315.45     | 0.00           | 13,232,371.35     | 0.00           |
| 3110504 Other Infrastructure and Civil Works                                               | 18,663,837,824.25 | 0.00           | 12,822,901,430.85 | 0.00           |
| 3110599 Other Infrastructure and Civil Works                                               | 0.00              | 0.00           | 0.00              | 0.00           |
| 3110500 Construction and Civil Works                                                       | 18,663,837,824.25 | 0.00           | 12,822,901,430.85 | 0.00           |
| 3110701 Purchase of Motor Vehicles                                                         | 0.00              | 0.00           | 0.00              | 0.00           |
| 3110700 Purchase of Vehicles and Other Transport Equipment                                 | 0.00              | 0.00           | 0.00              | 0.00           |
| 3110801 Overhaul of Vehicles                                                               | 44,200.00         | 0.00           | 849,879.40        | 0.00           |
| 3110800 Overhaul of Vehicles and Other Transport Equipment                                 | 44,200.00         | 0.00           | 849,879.40        | 0.00           |
| 3111001 Purchase of Office Furniture and Fittings                                          | 866,800.00        | 0.00           | 2,193,817.30      | 0.00           |
| 3111002 Purchase of Computers, Printers and other IT Equipment                             | 6,129,578.00      | 0.00           | 20,755,241.00     | 0.00           |
| 3111005 Purchase of Photocopiers                                                           | 741,340.00        | 0.00           | 1,081,500.00      | 0.00           |
| 3111000 Purchase of Office Furniture and General Equipment                                 | 7,737,718.00      | 0.00           | 24,030,558.30     | 0.00           |
| 3111111 Purchase of ICT Networking and Communication Equipment                             | 371,771.55        | 0.00           | 16,532,483.00     | 0.00           |
| 3111112 Purchase of Software                                                               | 674,400.00        | 0.00           | 3,033,343.70      | 0.00           |
| 3111115 Purchase of Drilling Rig                                                           | 0.00              | 0.00           | 0.00              | 0.00           |
| 3111100 Purchase of Specialised Plant, Equipment and Machinery                             | 1,046,171.55      | 0.00           | 19,565,826.70     | 0.00           |
| 3111301 Purchase of Certified Crop Seed                                                    | 0.00              | 0.00           | 4,867,596.00      | 0.00           |
| 3111305 Purchase of tree seeds and seedlings                                               | 35,000,000.00     | 0.00           | 0.00              | 0.00           |
| 3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals                       | 35,000,000.00     | 0.00           | 4,867,596.00      | 0.00           |
| 3111401 Pre-feasibility, Feasibility and Appraisal Studies                                 | 618,991,331.60    | 0.00           | 322,846,910.45    | 0.00           |
| 3111499 Research, Feasibility Studies                                                      | 84,312,976.35     | 0.00           | 85,334,125.15     | 0.00           |
| 3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 703,304,307.95    | 0.00           | 408,181,035.60    | 0.00           |
| 3111504 Other Infrastructure and Civil Works                                               | 239,963,201.75    | 0.00           | 84,132,143.80     | 0.00           |
| 3111500 Rehabilitation of Civil Works                                                      | 239,963,201.75    | 0.00           | 84,132,143.80     | 0.00           |



| Account No and Description                                                                |                   | Current Period    |      | Previous period   |                  |
|-------------------------------------------------------------------------------------------|-------------------|-------------------|------|-------------------|------------------|
| 3110000 Acquisition of Fixed Capital Assets                                               | 19,705,023,738.95 | 0.00              | 0.00 | 13,377,760,842.00 | 0.00             |
| 3520305 Sale of Woodfuel Burners (JIKOS)                                                  | 0.00              | 0.00              | 0.00 | 0.00              | 2,146,632.80     |
| 3520300 Receipts from the Sale of Inventories, Stocks and Commodities                     | 0.00              | 0.00              | 0.00 | 0.00              | 2,146,632.80     |
| 3520000 Receipts from Sales of Inventories                                                | 0.00              | 0.00              | 0.00 | 0.00              | 2,146,632.80     |
| 5120101 Borrowing from International Organizations                                        | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 5120100 Foreign Borrowings - Drawdowns through Exchange                                   | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 5120201 Borrowing from Foreign Governments                                                | 0.00              | 0.00              | 0.00 | 0.00              | 4,369,189,564.70 |
| 5120202 Borrowing from International Organizations                                        | 0.00              | 0.00              | 0.00 | 0.00              | 5,469,415,478.55 |
| 5120200 Foreign Borrowing-Direct Payments                                                 | 0.00              | 0.00              | 0.00 | 0.00              | 9,838,605,043.25 |
| 5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities | 0.00              | 14,725,006,883.45 | 0.00 | 0.00              | 9,838,605,043.25 |
| 6510308 Kenya Off-Grid Solar Access Project Credit No. 6135KE (KOSAP)                     | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6510333 Kenya Off-Grid Solar Access Project Credit No. 6135KE (KOSAP)                     | 88,042,280.00     | 0.00              | 0.00 | 24,612,441.00     | 0.00             |
| 6510300                                                                                   | 88,042,280.00     | 0.00              | 0.00 | 24,612,441.00     | 0.00             |
| 6510000 Special Accounts                                                                  | 88,042,280.00     | 0.00              | 0.00 | 24,612,441.00     | 0.00             |
| 6530101 Ministry HQ Recurrent Bank A/C                                                    | 104,463.00        | 0.00              | 0.00 | 57,440,221.00     | 0.00             |
| 6530111 District - Recurrent Bank A/C                                                     | 104,463.00        | 0.00              | 0.00 | 57,440,221.00     | 0.00             |
| 6530100 Recurrent Bank Accounts                                                           | 104,463.00        | 0.00              | 0.00 | 57,440,221.00     | 0.00             |
| 6530000 Recurrent Bank Accounts                                                           | 104,463.00        | 0.00              | 0.00 | 57,440,221.00     | 0.00             |
| 6540101 Ministry HQ Development Bank A                                                    | 83,675,394.45     | 0.00              | 0.00 | 523,331,117.00    | 0.00             |
| 6540111 District - Development Bank A/C                                                   | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6540100 Development Bank Accounts                                                         | 83,675,394.45     | 0.00              | 0.00 | 523,331,117.00    | 0.00             |
| 6541116 Kenya Electricity Modernization Project                                           | 9,530,606.65      | 0.00              | 0.00 | 29,961,958.00     | 0.00             |
| 6541100                                                                                   | 9,530,606.65      | 0.00              | 0.00 | 29,961,958.00     | 0.00             |
| 6540000 Development Bank Accounts                                                         | 93,206,001.10     | 0.00              | 0.00 | 553,293,075.00    | 0.00             |
| 6550101 Ministry HQ Deposit Bank A/C                                                      | 114,572,535.00    | 0.00              | 0.00 | 118,639,252.00    | 0.00             |
| 6550100 Deposit Bank Accounts                                                             | 114,572,535.00    | 0.00              | 0.00 | 118,639,252.00    | 0.00             |
| 6550000 Deposit Bank Account                                                              | 114,572,535.00    | 0.00              | 0.00 | 118,639,252.00    | 0.00             |
| 6580101 Cash                                                                              | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6580104 Cash in Transit                                                                   | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6580100 Cash in Hand                                                                      | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6580000 Cash in Hand                                                                      | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6710101 Staff Loans - General                                                             | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6710102 Salary Paid in Advance                                                            | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6710103 Salary advance                                                                    | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6710100 Debtors & Advances - Employees                                                    | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6710000 Domestic Debtors & Advances                                                       | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6740101 Prepayment                                                                        | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6740102 R/D Cheques                                                                       | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6740100 Other Debtors & Pre-payments                                                      | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6740000 Other Debtors & Pre-payments                                                      | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6760101 Standing Imprests                                                                 | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6760103 Temporary Imprests                                                                | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6760100 Imprests                                                                          | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6760000 Government Imprests                                                               | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6780101 General Suspense A/C                                                              | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6780103 District Suspense A/C                                                             | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6780111 Salary Advance Recovery                                                           | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6780100 Suspense & Clearance Account                                                      | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6780000 Suspense & Clearance Account                                                      | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6790102 Receiving Inventory A/C                                                           | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6790100 Other Current System A/c's                                                        | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 6790000 Other Current Assets (System r                                                    | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7310101 General Deposits                                                                  | 0.00              | 0.00              | 0.00 | 0.00              | 118,639,252.00   |
| 7310100 General Deposits Items                                                            | 0.00              | 0.00              | 0.00 | 0.00              | 118,639,252.00   |
| 7310000 Deposits                                                                          | 0.00              | 0.00              | 0.00 | 0.00              | 118,639,252.00   |
| 7320002 NHIF                                                                              | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320006 NSSF                                                                              | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320007 Co-operatives                                                                     | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320008 Insurances                                                                        | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320012 Staff Welfare Associations                                                        | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320014 Union Dues                                                                        | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320000 Other Liabilities                                                                 | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320101 PAYE                                                                              | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320102 NHIF                                                                              | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320103 House Rent                                                                        | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320106 NSSF                                                                              | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |
| 7320107 Co-operatives                                                                     | 0.00              | 0.00              | 0.00 | 0.00              | 0.00             |

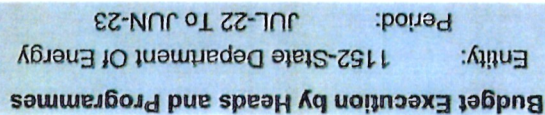


Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Approved By: \_\_\_\_\_ Date: \_\_\_\_\_

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

| Account No and Description               |  | Current Period     |                    | Previous period    |                    |
|------------------------------------------|--|--------------------|--------------------|--------------------|--------------------|
|                                          |  | Debit Balance      | Credit Balance     | Debit Balance      | Credit Balance     |
| 7320108 Insurances                       |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320109 Hire Purchases                   |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320110 Court Attachments                |  | 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               |
| 7320114 Union Dues                       |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320115 Save As You Earn (SAYE)          |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320116 Mortgages / Bank Loans           |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320117 Govt. Liability Attachments      |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320118 Provident Fund                   |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320119 RTD Salary - held for officer    |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320120 Staff Contribution               |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320121 Salary Overpayment Refunds       |  | 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               | 0.00               | 0.00               | 0.00               |
| 7320200 Other General Liabilities        |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7320000 Other Liabilities                |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7380101 General Withholding Tax          |  | 0.00               | 0.00               | 0.00               | 0.00               |
| 7380102 VAT Withholding                  |  | 0.00               | 17,094.15          | 0.00               | 0.00               |
| 7380100                                  |  | 0.00               | 17,094.15          | 0.00               | 0.00               |
| 7380000 Withholding Taxes                |  | 0.00               | 17,094.15          | 0.00               | 0.00               |
| 7390101 Inventory AP Accrual             |  | 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               | 27,706.00          | 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               | 27,706.00          | 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 |  | 0.00               | 194,419,456,170.40 | 0.00               | 181,321,959,117.90 |
| Account                                  |  |                    |                    |                    |                    |
| 9910209 Remittances to Exchequer         |  | 940,251,076.95     | 0.00               | 359,479,738.95     | 0.00               |
| Miscellaneous Revenue                    |  |                    |                    |                    |                    |
| 9910200 Exchequer Provisions             |  | 940,251,076.95     | 194,419,456,170.40 | 359,479,738.95     | 181,321,959,117.90 |
| 9910000 Provisions                       |  | 940,251,076.95     | 194,419,456,170.40 | 359,479,738.95     | 181,321,959,117.90 |
| 9999999 Consolidated Fund                |  | 180,327,133,641.95 | 180,327,133,641.95 | 157,895,145,646.85 | 0.00               |
| 9999900                                  |  | 180,327,133,641.95 | 180,327,133,641.95 | 157,895,145,646.85 | 0.00               |
| 9990000 Opening Balance Reserves         |  | 180,327,133,641.95 | 0.00               | 157,895,145,646.85 | 0.00               |
| Total                                    |  | 212,497,290,655.80 | 212,497,290,655.80 | 194,897,862,911.15 | 194,897,862,911.15 |



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|            |            |                                                                       |      |      |      |                  |                  |                  |      |
|------------|------------|-----------------------------------------------------------------------|------|------|------|------------------|------------------|------------------|------|
| 1152100800 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 2,000,000,000.00 | 1,832,927,708.75 | 167,072,291.25   | 0.00 |
| 1152100900 | 0212000000 | Power Generation                                                      | 0.00 | 0.00 | 0.00 | 2,000,000,000.00 | 1,832,927,708.75 | 167,072,291.25   | 0.00 |
|            |            | Support for the Development of Renewable Energy (SDC)                 | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152101000 | 0212000000 | Power Generation                                                      | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
|            |            | Nairobi 220kV Ring                                                    | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152101100 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
|            |            | The Scaling - Up Access To Energy Project                             | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152101300 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
|            |            | Olkaria Lessos Kisumu Power Lines Construction Project                | 0.00 | 0.00 | 0.00 | 1,625,000,000.00 | 512,813,120.55   | 1,112,186,879.45 | 0.00 |
| 1152101400 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 1,625,000,000.00 | 512,813,120.55   | 1,112,186,879.45 | 0.00 |
|            |            | Turkweil- Orlum- Kileleshwa                                           | 0.00 | 0.00 | 0.00 | 822,000,000.00   | 371,430,986.85   | 450,569,013.15   | 0.00 |
| 1152101500 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 822,000,000.00   | 371,430,986.85   | 450,569,013.15   | 0.00 |
|            |            | Drilling of Olkaria IV Geothermal Wells                               | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152101600 | 0212000000 | Power Generation                                                      | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
|            |            | Nairobi 132kv And 66kv Network Upgrade And Reinforcement              | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152101700 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
|            |            | Kenya Electricity Expansion Project                                   | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152101800 | 0211000000 | General Administration Planning and Support Services                  | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
|            |            | Eastern Electricity Highway Project (Ethiopia- Kenya Interconnector)  | 0.00 | 0.00 | 0.00 | 3,883,500,000.00 | 4,414,793,804.50 | (531,293,804.50) | 0.00 |
| 1152102100 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 3,883,500,000.00 | 4,414,793,804.50 | (531,293,804.50) | 0.00 |
|            |            | Nairobi Ring Energy Project                                           | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152102200 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 1,050,000,000.00 | 50,000,000.00    | 1,000,000,000.00 | 0.00 |
|            |            | Menengai Geothermal Development Project                               | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152102400 | 0212000000 | Power Generation                                                      | 0.00 | 0.00 | 0.00 | 1,050,000,000.00 | 50,000,000.00    | 1,000,000,000.00 | 0.00 |
|            |            | Interconnection Project of Electric Grids of Nile Equatorial lakes Co | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152102700 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 3,691,000,000.00 | 866,248,662.75   | 2,824,751,337.25 | 0.00 |
|            |            | Last Mile Electricity Connectivity                                    | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152103000 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 3,691,000,000.00 | 866,248,662.75   | 2,824,751,337.25 | 0.00 |
|            |            | Kenya Development of Solar Power Plants (Garissa)                     | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152103100 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 841,500,000.00   | 651,579,440.50   | 189,920,559.50   | 0.00 |
|            |            | Multi-National Kenya-TZ Power Interconnection Project                 | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152103200 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 841,500,000.00   | 651,579,440.50   | 189,920,559.50   | 0.00 |
|            |            | Kenya Electricity Modernization Project                               | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152103300 | 0211000000 | General Administration Planning and Support Services                  | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
|            |            | Compact Fluorescent Lamps Distribution                                | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152103400 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 4,185,000,000.00 | 4,039,191,213.40 | 145,808,786.60   | 0.00 |
|            |            | Transformer Densification                                             | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152103500 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 500,000,000.00   | 300,000,000.00   | 200,000,000.00   | 0.00 |
|            |            | Strengthening Connectivity Subsidy                                    | 0.00 | 0.00 | 0.00 |                  |                  |                  | 0.00 |
| 1152103600 | 0213000000 | Power Transmission and Distribution                                   | 0.00 | 0.00 | 0.00 | 25,000,000.00    | 25,000,000.00    | 0.00             | 0.0  |



|            |            |                                                                     |                  |                  |                  |
|------------|------------|---------------------------------------------------------------------|------------------|------------------|------------------|
| 1152104400 | 0213000000 | Power Transmission and Distribution                                 | 4,880,500,000.00 | 1,922,994,532.50 | 2,957,505,467.50 |
| 1152104500 | 0213000000 | Turkvel - Lokichar 66KV Line                                        | 0.00             | 0.00             | 0.00             |
| 1152104600 | 0213000000 | Solar Maintenance Programme                                         | 100,000,000.00   | 100,000,000.00   | 0.00             |
| 1152104700 | 0213000000 | Power Transmission and Distribution                                 | 100,000,000.00   | 100,000,000.00   | 0.00             |
| 1152104800 | 0213000000 | Off-grid Diesel Power Stations                                      | 0.00             | 0.00             | 0.00             |
| 1152104800 | 0213000000 | Power Transmission and Distribution                                 | 0.00             | 0.00             | 0.00             |
| 1152104800 | 0212000000 | Okaria V (Geothermal)                                               | 0.00             | 0.00             | 0.00             |
| 1152104900 | 0212000000 | Power Generation                                                    | 0.00             | 0.00             | 0.00             |
| 1152104900 | 0212000000 | 460MW Memengai Project                                              | 0.00             | 0.00             | 0.00             |
| 1152105000 | 0212000000 | Grid Evaluation and Analysis                                        | 0.00             | 0.00             | 0.00             |
| 1152105100 | 0212000000 | Power Generation                                                    | 0.00             | 0.00             | 0.00             |
| 1152105100 | 0212000000 | Nuclear Power Plant Siting                                          | 150,000,000.00   | 150,000,000.00   | 0.00             |
| 1152105200 | 0212000000 | Power Generation                                                    | 150,000,000.00   | 150,000,000.00   | 0.00             |
| 1152105200 | 0212000000 | Strategic Environmental Assessment                                  | 12,500,000.00    | 12,500,000.00    | 0.00             |
| 1152105300 | 0212000000 | Power Generation                                                    | 12,500,000.00    | 12,500,000.00    | 0.00             |
| 1152105300 | 0214000000 | Lake Turkana Wind power Project                                     | 0.00             | 0.00             | 0.00             |
| 1152105400 | 0214000000 | Hydro dams Water catchment                                          | 80,000,000.00    | 79,764,245.10    | 235,754.90       |
| 1152105400 | 0000000000 | Default - Non Programme                                             | 0.00             | 0.00             | 0.00             |
| 1152105500 | 0214000000 | Solar PV installation on institutions and or community boreholes in | 80,000,000.00    | 59,705,813.25    | 20,294,186.75    |
| 1152105500 | 0214000000 | Solar PV installation on                                            | 80,000,000.00    | 79,764,245.10    | 235,754.90       |
| 1152105600 | 0214000000 | Development of Community Small Hydro Power projects                 | 40,000,000.00    | 20,000,000.00    | 20,000,000.00    |
| 1152105700 | 0214000000 | Renewable Energy Technology                                         | 40,000,000.00    | 20,000,000.00    | 20,000,000.00    |
| 1152105700 | 0214000000 | Innovation upscaling (Solar refrigerant)                            | 0.00             | 0.00             | 0.00             |
| 1152105800 | 0214000000 | Alternative Energy Technologies                                     | 0.00             | 0.00             | 0.00             |
| 1152105800 | 0214000000 | Installation of wind masts & data loggers and rehabilitation of pre | 40,000,000.00    | 20,577,798.00    | 19,422,202.00    |
| 1152105900 | 0214000000 | Alternative Energy Technologies                                     | 40,000,000.00    | 20,577,798.00    | 19,422,202.00    |
| 1152105900 | 0214000000 | Energy Efficiency Programme                                         | 35,000,000.00    | 35,000,000.00    | 0.00             |
| 1152105900 | 0214000000 | (Investment Grade Audits                                            | 35,000,000.00    | 35,000,000.00    | 0.00             |
| 1152106000 | 0213000000 | Power Transmission and Distribution                                 | 35,000,000.00    | 35,000,000.00    | 0.00             |
| 1152106000 | 0214000000 | Construction of institutional biogas plants                         | 30,000,000.00    | 17,014,800.00    | 12,985,200.00    |
| 1152106100 | 0214000000 | Alternative Energy Technologies                                     | 30,000,000.00    | 17,014,800.00    | 12,985,200.00    |
| 1152106100 | 0214000000 | Pilot programme on Domestic household biogas digesters              | 120,000,000.00   | 86,629,719.15    | 33,370,280.85    |
| 1152106200 | 0214000000 | Alternative Energy Technologies                                     | 120,000,000.00   | 86,629,719.15    | 33,370,280.85    |
| 1152106200 | 0201000000 | Expansion of Energy centres                                         | 80,000,000.00    | 0.00             | 80,000,000.00    |
| 1152106200 | 0201000000 | General Administration, Planning and Support Services               | 0.00             | 0.00             | 0.00             |
| 1152106300 | 0214000000 | Alternative Energy Technologies                                     | 0.00             | 0.00             | 0.00             |
| 1152106300 | 0000000000 | Default - Non Programme                                             | 0.00             | 0.00             | 0.00             |
| 1152106300 | 0213000000 | Power Transmission and Distribution                                 | 80,000,000.00    | 0.00             | 80,000,000.00    |
| 1152106300 | 0214000000 | Biofuel value chain development                                     | 10,000,000.00    | 4,759,594.85     | 5,240,405.15     |
| 1152106400 | 0214000000 | Alternative Energy Technologies                                     | 10,000,000.00    | 4,759,594.85     | 5,240,405.15     |
| 1152106400 | 0214000000 | Energy Efficient Charcoal Kilns                                     | 7,000,000.00     | 6,559,093.00     | 340,907.00       |
| 1152106400 | 0214000000 | Development                                                         | 7,000,000.00     | 6,559,093.00     | 340,907.00       |
| 1152106500 | 0214000000 | Alternative Energy Technologies                                     | 7,000,000.00     | 6,559,093.00     | 340,907.00       |
| 1152106500 | 0212000000 | Geothermal Projects                                                 | 300,000,000.00   | 267,773,009.75   | 32,226,990.25    |
| 1152106500 | 0212000000 | Power Generation                                                    | 300,000,000.00   | 267,773,009.75   | 32,226,990.25    |
| 1152106600 | 0212000000 | Nuclear Resource Exploration                                        | 0.00             | 0.00             | 0.00             |
| 1152106700 | 0212000000 | Power Generation                                                    | 0.00             | 0.00             | 0.00             |
| 1152106700 | 0212000000 | Integrated Energy Sector Information Management System              | 0.00             | 0.00             | 0.00             |
| 1152106800 | 0211000000 | Project                                                             | 0.00             | 0.00             | 0.00             |
| 1152106800 | 0211000000 | General Administration Planning and Support Services                | 0.00             | 0.00             | 0.00             |
| 1152106800 | 0211000000 | Energy Flagship Projects                                            | 0.00             | 0.00             | 0.00             |
| 1152106900 | 0211000000 | Programme                                                           | 0.00             | 0.00             | 0.00             |
| 1152106900 | 0211000000 | Monitoring and Evaluation                                           | 0.00             | 0.00             | 0.00             |
| 1152106900 | 0211000000 | General Administration Planning and Support Services                | 0.00             | 0.00             | 0.00             |
| 1152106900 | 0211000000 | Installation of Transformers in                                     | 750,000,000.00   | 500,000,000.00   | 250,000,000.00   |



|            |            |                                                      |                  |                  |                  |
|------------|------------|------------------------------------------------------|------------------|------------------|------------------|
| 1152107000 | 0213000000 | Power Transmission and Distribution                  | 750,000,000.00   | 500,000,000.00   | 250,000,000.00   |
| 1152107100 | 0213000000 | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152107200 | 0213000000 | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152107300 | 0214000000 | Alternative Energy Technologies                      | 165,000,000.00   | 163,730,651.80   | 1,269,348.20     |
| 1152107500 | 0214000000 | Alternative Energy Technologies                      | 17,500,000.00    | 17,500,000.00    | 0.00             |
| 1152107600 | 0212000000 | Power Generation                                     | 80,000,000.00    | 78,899,277.60    | 1,100,722.40     |
| 1152107800 | 0212000000 | Power Generation                                     | 80,000,000.00    | 78,899,277.60    | 1,100,722.40     |
| 1152107900 | 0213000000 | Power Transmission and Distribution                  | 2,251,750,000.00 | 2,197,177,482.15 | 54,572,517.85    |
| 1152108000 | 0213000000 | Power Transmission and Distribution                  | 2,251,750,000.00 | 2,197,177,482.15 | 54,572,517.85    |
| 1152108100 | 0213000000 | Power Transmission and Distribution                  | 520,000,000.00   | 200,000,000.00   | 320,000,000.00   |
| 1152108200 | 0213000000 | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152108300 | 0213000000 | Power Transmission and Distribution                  | 50,000,000.00    | 25,000,000.00    | 25,000,000.00    |
| 1152108400 | 0212000000 | Power Generation                                     | 50,000,000.00    | 25,000,000.00    | 25,000,000.00    |
| 1152108500 | 0211000000 | General Administration Planning and Support Services | 150,000,000.00   | 144,607,574.40   | 5,392,425.60     |
| 1152108600 | 0212000000 | Power Generation                                     | 0.00             | 0.00             | 0.00             |
| 1152108700 | 0213000000 | Power Transmission and Distribution                  | 665,500,000.00   | 656,145,412.70   | 9,354,587.30     |
| 1152108800 | 0213000000 | Power Transmission and Distribution                  | 665,500,000.00   | 656,145,412.70   | 9,354,587.30     |
| 1152108900 | 0213000000 | Power Transmission and Distribution                  | 36,000,000.00    | 14,000,000.00    | 22,000,000.00    |
| 1152109000 | 0213000000 | Power Transmission and Distribution                  | 81,000,000.00    | 95,250,000.00    | (14,250,000.00)  |
| 1152109100 | 0213000000 | Power Transmission and Distribution                  | 2,103,000,000.00 | 308,338,483.20   | 1,794,661,516.80 |
| 1152109200 | 0213000000 | Power Transmission and Distribution                  | 0.00             | 67,250,000.00    | (67,250,000.00)  |
| 1152109300 | 0213000000 | Power Transmission and Distribution                  | 0.00             | 126,000,000.00   | (126,000,000.00) |
| 1152109400 | 0213000000 | Power Transmission and Distribution                  | 0.00             | 95,250,000.00    | (95,250,000.00)  |
| 1152109500 | 0213000000 | Power Transmission and Distribution                  | 0.00             | 95,250,000.00    | (95,250,000.00)  |
| 1152109600 | 0213000000 | Power Transmission and Distribution                  | 0.00             | 128,000,000.00   | (128,000,000.00) |
| 1152109700 | 0212000000 | Power Generation                                     | 559,000,000.00   | 559,000,000.00   | 0.00             |
| 1152109800 | 0213000000 | Power Transmission and Distribution                  | 466,500,000.00   | 443,000,000.00   | 23,500,000.00    |
| 1152110200 | 0212000000 | Power Generation                                     | 102,000,000.00   | 23,500,000.00    | 78,500,000.00    |
| 1152110300 | 0212000000 | Power Generation                                     | 110,000,000.00   | 110,000,000.00   | 0.00             |
| 1152110400 | 0213000000 | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152110400 | 0213000000 | Power Transmission and Distribution                  | 2,475,000,000.00 | 6,250,000.00     | 2,468,750,000.00 |
| 1152111100 | 0214000000 | Alternative Energy Technologies                      | 34,000,000.00    | 33,551,604.30    | 448,395.70       |



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

|                    |             |
|--------------------|-------------|
| Prepared By: _____ | Date: _____ |
| Reviewed By: _____ | Date: _____ |
| Approved By: _____ | Date: _____ |

|             |             |                                     |                   |                   |                   |
|-------------|-------------|-------------------------------------|-------------------|-------------------|-------------------|
| 1152111300  | 02130000000 | Power Transmission and Distribution | 0.00              | 0.00              | 0.00              |
| 1152111400  | 02130000000 | Power Transmission and Distribution | 0.00              | 0.00              | 0.00              |
| 1152111500  | 02130000000 | Power Transmission and Distribution | 0.00              | 0.00              | 0.00              |
| 1152111600  | 02120000000 | Power Generation                    | 0.00              | 0.00              | 0.00              |
| 1152111600  | 02130000000 | Power Transmission and Distribution | 37,855,000.00     | 37,815,223.70     | 39,776.30         |
| 1152111700  | 02130000000 | Power Transmission and Distribution | 50,000,000.00     | 37,815,223.70     | 39,776.30         |
| 1152111800  | 02130000000 | Power Transmission and Distribution | 50,000,000.00     | 0.00              | 50,000,000.00     |
| 1152111800  | 02130000000 | Power Transmission and Distribution | 0.00              | 0.00              | 0.00              |
| 1152112000  | 02130000000 | Power Transmission and Distribution | 0.00              | 0.00              | 0.00              |
| 1152112000  | 02130000000 | Power Transmission and Distribution | 30,000,000.00     | 27,234,319.00     | 2,765,681.00      |
| 1152112300  | 02130000000 | Power Transmission and Distribution | 300,000,000.00    | 27,234,319.00     | 223,000,000.00    |
| 1152112600  | 02130000000 | Power Transmission and Distribution | 10,000,000.00     | 77,000,000.00     | 10,000,000.00     |
| 1152112600  | 02130000000 | Power Transmission and Distribution | 10,000,000.00     | 0.00              | 10,000,000.00     |
| 1152112700  | 02130000000 | Power Transmission and Distribution | 10,000,000.00     | 0.00              | 10,000,000.00     |
| 1152112700  | 02130000000 | Power Transmission and Distribution | 30,000,000.00     | 0.00              | 30,000,000.00     |
| 1152112900  | 02130000000 | Power Transmission and Distribution | 30,000,000.00     | 0.00              | 30,000,000.00     |
| 1152112900  |             | Electrification of Gahana-Kulalu    | 636,000,000.00    | 0.00              | 636,000,000.00    |
| 1152112900  |             | Irrigation Scheme                   | 636,000,000.00    | 0.00              | 636,000,000.00    |
| Grand Total |             |                                     | 54,804,757,336.00 | 30,933,935,857.80 | 23,870,821,478.20 |



**Statement of Budget Execution - Recurrent Expenditure**  
**Entity: 1152-State Department Of Energy**  
**Current Period: JUL-22 To JUN-23**

|                                                             | Note | Printed Estimate         | Reallocation /<br>Transfer | Supplementary<br>Estimates | Final Approved<br>Estimate (Net) | Actual                  | Budget Utilization<br>Differences | % of<br>Utilization |
|-------------------------------------------------------------|------|--------------------------|----------------------------|----------------------------|----------------------------------|-------------------------|-----------------------------------|---------------------|
| <b>RECEIPTS</b>                                             |      | <b>a</b>                 | <b>b</b>                   | <b>c</b>                   | <b>d=a+b+c</b>                   | <b>e</b>                | <b>f=d-e</b>                      | <b>g=e/d%</b>       |
| Tax Receipts                                                | 1    | 2,439,000,000.00         | 0.00                       | 714,420,000.00             | 3,153,420,000.00                 | 80,478,203.95           | 3,072,941,796.05                  | 2.55%               |
| Social Security Contribution                                | 2    | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Proceeds from Domestic and Foreign<br>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                             | 4,045,383,550.45        | (4,045,383,550.45)                | 0.00%               |
| Transfers from Other Government<br>Entities                 | 5    | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Proceeds from Domestic Borrowings                           | 6    | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Proceeds from Foreign Borrowings                            | 7    | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Proceeds from Sales of Assets                               | 8    | 2,580,000.00             | 0.00                       | 0.00                       | 2,580,000.00                     | 0.00                    | 2,580,000.00                      | 0.00%               |
| Reimbursements and Refunds                                  | 9    | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Returns of Equity Holdings                                  | 10   | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Other Receipts                                              | 11   | 3,414,420,000.00         | 0.00                       | (203,420,000.00)           | 3,211,000,000.00                 | 0.00                    | 3,211,000,000.00                  | 0.00%               |
| <b>Total</b>                                                |      | <b>5,856,000,000.00</b>  | <b>0.00</b>                | <b>511,000,000.00</b>      | <b>6,367,000,000.00</b>          | <b>4,125,861,754.40</b> | <b>2,241,138,245.60</b>           | <b>64.80%</b>       |
| <b>PAYMENTS</b>                                             |      |                          |                            |                            |                                  |                         |                                   |                     |
| Compensation of Employees                                   | 12   | 386,609,917.00           | 0.00                       | (63,772,352.00)            | 321,837,565.00                   | 319,806,239.15          | 2,031,325.85                      | 99.37%              |
| Use of goods and Services                                   | 13   | 223,229,688.00           | 0.00                       | (73,490,089.00)            | 149,739,599.00                   | 139,454,928.35          | 10,284,670.65                     | 93.13%              |
| Subsidies                                                   | 14   | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Transfers to Other Government Units                         | 15   | 14,034,390,083.00        | 0.00                       | (2,862,000,000.00)         | 11,172,390,083.00                | 3,689,723,416.05        | 7,482,666,666.95                  | 33.03%              |
| Other Grants and Transfers                                  | 16   | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Social Security Benefits                                    | 17   | 28,400,000.00            | 0.00                       | 0.00                       | 28,400,000.00                    | 23,051,326.60           | 5,348,673.40                      | 81.17%              |
| Acquisition of Assets                                       | 18   | 24,370,312.00            | 0.00                       | (10,335,223.00)            | 14,035,089.00                    | 12,882,328.40           | 1,152,760.60                      | 91.79%              |
| 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<br>and Foreign Borrowing | 20   | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Other payments                                              | 21   | 0.00                     | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| <b>Total</b>                                                |      | <b>14,636,000,000.00</b> | <b>0.00</b>                | <b>(3,009,597,664.00)</b>  | <b>11,626,402,336.00</b>         | <b>4,164,918,238.55</b> | <b>7,501,484,097.45</b>           | <b>35.81%</b>       |





**Statement of Budget Execution - Recurrent Expenditure**  
**Entity: 1152-State Department Of Energy**  
**Current Period: JUL-22 To JUN-23**

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



**Statement of Budget Execution - Development Expenditure**  
**Entity: 1152-State Department Of Energy**  
**Current Period: JUL-22 To JUN-23**

|                                                          | Note | Printed Estimate  | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual            | Budget Utilization Differences | % of Utilization |
|----------------------------------------------------------|------|-------------------|-------------------------|-------------------------|-------------------------------|-------------------|--------------------------------|------------------|
|                                                          |      | a                 | b                       | c                       | d=a+b+c                       | e                 | f=d-e                          | g=e/d%           |
| <b>RECEIPTS</b>                                          |      |                   |                         |                         |                               |                   |                                |                  |
| Tax Receipts                                             | 1    | 7,553,000,000.00  |                         |                         | 8,639,000,000.00              | 2,975,458,387.35  | 5,663,541,612.65               | 34.44%           |
| 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    | 1,235,855,000.00  | 0.00                    | (212,000,000.00)        | 1,023,855,000.00              | 182,273,675.50    | 841,581,324.50                 | 17.80%           |
| Exchange releases                                        | 4    | 0.00              | 0.00                    | 0.00                    | 0.00                          | 9,052,113,502.05  | (9,052,113,502.05)             | 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    | 48,155,000,000.00 | 0.00                    | (27,007,000,000.00      | 21,148,000,000.00             | 14,725,006,883.45 | 6,422,993,116.55               | 69.63%           |
| Proceeds from Sales of Assets                            | 8    | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Reimbursements and Refunds                               | 9    | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Returns of Equity Holdings                               | 10   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Other Receipts                                           | 11   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| <b>Total</b>                                             |      | 56,943,855,000.00 | 0.00                    | (26,153,000,000.00      | 30,810,855,000.00             | 26,934,852,448.35 | 3,876,002,551.65               | 87.42%           |
| <b>PAYMENTS</b>                                          |      |                   |                         |                         |                               |                   |                                |                  |
| Compensation of Employees                                | 12   | 4,000,000.00      | 0.00                    | 0.00                    | 4,000,000.00                  | (333,988.00)      | 4,333,988.00                   | -8.35%           |
| Use of goods and Services                                | 13   | 1,809,019,293.00  | 0.00                    | (358,000,000.00)        | 1,451,019,293.00              | 1,278,604,996.70  | 172,414,296.30                 | 88.12%           |
| Subsidies                                                | 14   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Transfers to Other Government Units                      | 15   | 18,010,000,000.00 | 0.00                    | (6,506,500,000.00)      | 11,503,500,000.00             | 5,777,750,000.00  | 5,725,750,000.00               | 50.23%           |
| Other Grants and Transfers                               | 16   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Social Security Benefits                                 | 17   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Acquisition of Assets                                    | 18   | 61,148,835,707.00 | 0.00                    | (30,989,000,000.00      | 30,159,835,707.00             | 19,692,996,610.55 | 10,466,839,096.45              | 65.30%           |
| Finance Costs, including Loan Interest                   | 19   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Repayment of Principal on Domestic and Foreign Borrowing | 20   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Other payments                                           | 21   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| <b>Total</b>                                             |      | 80,971,855,000.00 | 0.00                    | (37,853,500,000.00      | 43,118,355,000.00             | 26,749,017,619.25 | 16,369,337,380.75              | 62.04%           |





## Entity: 1152-State Department Of Energy

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Date:

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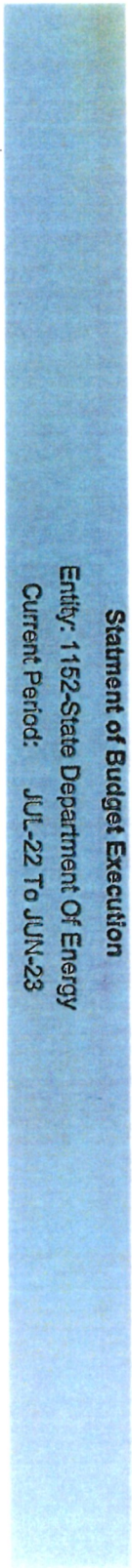
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**Statement of Budget Execution**  
**Entity: 1152-State Department Of Energy**  
**Current Period: JUL-22 To JUN-23**

|                                                          | Note | Printed Estimate  | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual            | Budget Utilization Differences | % of Utilization |
|----------------------------------------------------------|------|-------------------|-------------------------|-------------------------|-------------------------------|-------------------|--------------------------------|------------------|
|                                                          |      | a                 | b                       | c                       | d=a+b+c                       | e                 | f=d-e                          | g=e/d%           |
| <b>RECEIPTS</b>                                          |      |                   |                         |                         |                               |                   |                                |                  |
| Tax Receipts                                             | 1    | 9,992,000,000.00  |                         |                         | 11,792,420,000.00             | 3,055,936,591.30  | 8,736,483,408.70               | 25.91%           |
| 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    | 1,235,855,000.00  | 0.00                    | (212,000,000.00)        | 1,023,855,000.00              | 182,273,675.50    | 841,581,324.50                 | 17.80%           |
| Exchange releases                                        | 4    | 0.00              | 0.00                    | 0.00                    | 0.00                          | 13,097,497,052.50 | (13,097,497,052.50)            | 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    | 48,155,000,000.00 | 0.00                    | (27,007,000,000.00)     | 21,148,000,000.00             | 14,725,006,883.45 | 6,422,993,116.55               | 69.63%           |
| Proceeds from Sales of Assets                            | 8    | 2,580,000.00      | 0.00                    | 0.00                    | 2,580,000.00                  | 0.00              | 2,580,000.00                   | 0.00%            |
| Reimbursements and Refunds                               | 9    | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Returns of Equity Holdings                               | 10   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Other Receipts                                           | 11   | 3,414,420,000.00  | 0.00                    | (203,420,000.00)        | 3,211,000,000.00              | 0.00              | 3,211,000,000.00               | 0.00%            |
| <b>Total</b>                                             |      | 62,799,855,000.00 | 0.00                    | (25,622,000,000.00)     | 37,177,855,000.00             | 31,060,714,202.75 | 6,117,140,797.25               | 83.55%           |
| <b>PAYMENTS</b>                                          |      |                   |                         |                         |                               |                   |                                |                  |
| Compensation of Employees                                | 12   | 389,609,917.00    | 0.00                    | (63,772,352.00)         | 325,837,565.00                | 319,472,251.15    | 6,365,313.85                   | 98.05%           |
| Use of goods and Services                                | 13   | 2,032,248,981.00  | 0.00                    | (431,490,089.00)        | 1,600,758,892.00              | 1,418,059,925.05  | 182,698,966.95                 | 88.59%           |
| Subsidies                                                | 14   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Transfers to Other Government Units                      | 15   | 32,044,390,083.00 | 0.00                    | (9,368,500,000.00)      | 22,675,890,083.00             | 9,467,473,416.05  | 13,208,416,666.95              | 41.75%           |
| Other Grants and Transfers                               | 16   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Social Security Benefits                                 | 17   | 28,400,000.00     | 0.00                    | 0.00                    | 28,400,000.00                 | 23,051,326.60     | 5,348,673.40                   | 81.17%           |
| Acquisition of Assets                                    | 18   | 61,173,206,019.00 | 0.00                    | (30,999,335,223.00)     | 30,173,870,796.00             | 19,705,878,938.95 | 10,467,991,857.05              | 65.31%           |
| Finance Costs, including Loan Interest                   | 19   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Repayment of Principal on Domestic and Foreign Borrowing | 20   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Other payments                                           | 21   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| <b>Total</b>                                             |      | 95,667,855,000.00 | 0.00                    | (40,863,097,664.00)     | 54,804,757,336.00             | 30,933,935,857.80 | 23,870,821,478.20              | 56.44%           |





## Entity: 1152-State Department Of Energy

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Date:

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**STATEMENT OF CASH FLOW**  
Entity: 1152-State Department Of Energy  
Current Period: JUL-22 To JUN-23  
Compare With: JUL-21 To JUN-22

|                                                          | Note    | Current Period      | Previous Period     |
|----------------------------------------------------------|---------|---------------------|---------------------|
| Receipts and operating income                            |         | Kshs                | Kshs                |
| Tax Receipts                                             | 1       | 3,055,936,591.30    | 3,159,116,380.70    |
| Social Security Contribution                             | 2       | 0.00                | 0.00                |
| Proceeds from Domestic and Foreign Grants                | 3       | 182,273,675.50      | 200,396,484.50      |
| Exchequer releases                                       | 4       | 13,097,497,052.50   | 23,007,842,243.65   |
| 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                | 257,000,000.00      |
| Payments for Operating Expenses                          |         |                     |                     |
| Compensation of Employees                                | 12      | 319,472,251.15      | 408,226,205.40      |
| Use of goods and Services                                | 13      | 1,418,059,925.05    | 805,123,466.55      |
| Subsidies                                                | 14      | 0.00                | 0.00                |
| Transfers to Other Government Units                      | 15      | 9,467,473,416.05    | 21,296,000,000.00   |
| Other Grants and Transfers                               | 16      | 0.00                | 0.00                |
| Social Security Benefits                                 | 17      | 23,051,326.60       | 2,142,022.40        |
| Finance Costs, including Loan Interest                   | 19      | 0.00                | 0.00                |
| Other payments                                           | 21      | 0.00                | 0.00                |
| Adjusted for :                                           |         |                     |                     |
| Adjustments during the year                              |         | (4,066,716.85)      | (64,607,921.00)     |
| Prior year adjustments                                   |         | (580,771,338.00)    | (182,226,892.55)    |
| Net Cash From Operating Activities                       | A       | 4,522,812,345.60    | 3,866,028,600.95    |
| Cash Flow From Investing Activities                      |         |                     |                     |
| Proceeds from Sales of Assets                            | 8       | 0.00                | 2,146,632.80        |
| Acquisition of Assets                                    | 18      | 19,705,878,938.95   | 13,377,760,842.00   |
| Net Cash Flow From Investing                             | B       | (19,705,878,938.95) | (13,375,614,209.20) |
| Cash Flow From Borrowing Activities                      |         |                     |                     |
| Proceeds from Domestic Borrowings                        | 6       | 0.00                | 0.00                |
| Proceeds from Foreign Borrowings                         | 7       | 14,725,006,883.45   | 9,838,605,043.25    |
| Repayment of Principal on Domestic and Foreign Borrowing | 20      | 0.00                | 0.00                |
| Net Cash Flow From Financing Activities                  | C       | 14,725,006,883.45   | 9,838,605,043.25    |
| NET INCREASE IN CASH AND CASH EQUIVALENT                 | A+B+C   | (458,059,709.90)    | 329,019,435.00      |
| Cash and Cash Equivalent at BEGINNING of The Year        |         | 753,984,989.00      | 424,965,554.00      |
| Cash and Cash Equivalent at END of The Year              | 22A+22B | 295,925,279.10      | 753,984,989.00      |

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

|                    |             |
|--------------------|-------------|
| Prepared By: _____ | Date: _____ |
| Reviewed By: _____ | Date: _____ |
| Approved By: _____ | Date: _____ |





Statement of Financial Position  
Entity: 1152-State Department Of Energy  
Current Period: JUL-22 To JUN-23  
Compare With: JUL-21 To JUN-22

|                                                                   | Note | Current Period   | Previous Period  |
|-------------------------------------------------------------------|------|------------------|------------------|
| <b>FINANCIAL ASSETS</b>                                           |      | Kshs             | Kshs             |
| Cash and Cash Equivalents                                         |      |                  |                  |
| Bank Balances                                                     | 22A  | 295,925,279.10   | 753,984,989.00   |
| Cash Balances                                                     | 22B  | 0.00             | 0.00             |
| Total Cash And Cash Equivalents                                   |      | 295,925,279.10   | 753,984,989.00   |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 23   | 0.00             | 0.00             |
| <b>TOTAL FINANCIAL ASSETS</b>                                     |      | 295,925,279.10   | 753,984,989.00   |
| <b>Financial Liabilities</b>                                      |      |                  |                  |
| Accounts Payables - Deposits                                      | 24   | 114,572,535.15   | 118,639,252.00   |
| <b>NET FINANCIAL ASSETS</b>                                       |      | 181,352,743.95   | 635,345,737.00   |
| <b>REPRESENTED BY</b>                                             |      |                  |                  |
| Fund Balance b/fwd                                                | 25   | 635,345,737.00   | 241,718,381.00   |
| Prior Year Adjustment                                             | 26   | (580,771,338.00) | (182,226,892.55) |
| Surplus/Deficit for the Year                                      |      | 126,778,344.95   | 575,854,248.55   |
| <b>NET FINANCIAL POSITION</b>                                     |      | 181,352,743.95   | 635,345,737.00   |

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

|                    |             |
|--------------------|-------------|
| Prepared By: _____ | Date: _____ |
| Reviewed By: _____ | Date: _____ |
| Approved By: _____ | Date: _____ |



# SUMMARY STATEMENT OF DEPOSITS

Entity: 1152-State Department Of Energy

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

| Economic Item                                        |                | 6550101 - Ministry HQ Deposit Bank A/C |
|------------------------------------------------------|----------------|----------------------------------------|
| Current Period                                       |                | Previous Period                        |
| Opening Balance                                      | 118,639,252.00 | 183,247,173.00                         |
| Transfers of retentions during the year              | 11,970,036.40  | 38,563,107.00                          |
| Payments made out of deposit account during the year | 16,036,753.40  | 103,171,028.00                         |
| Closing Balance                                      | 114,572,535.00 | 118,639,252.00                         |
| Principal Secretary                                  |                | Principal Accounts                     |
| Controller                                           |                |                                        |

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

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

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

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

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

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

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





**Statement of Budget Execution - Recurrent Expenditure**  
**Entity: 1152-State Department Of Energy**  
**Current Period: JUL-22 To JUN-23**

|                                                             | Note | Printed Estimate  | Reallocation /<br>Transfer | Supplementary<br>Estimates | Final Approved<br>Estimate (Net) | Actual           | Budget Utilization<br>Differences | % of<br>Utilization |
|-------------------------------------------------------------|------|-------------------|----------------------------|----------------------------|----------------------------------|------------------|-----------------------------------|---------------------|
|                                                             |      | a                 | b                          | c                          | d=a+b+c                          | e                | f=d-e                             | g=e/d%              |
| <b>RECEIPTS</b>                                             |      |                   |                            |                            |                                  |                  |                                   |                     |
| Tax Receipts                                                | 1    | 2,439,000,000.00  | 0.00                       | 714,420,000.00             | 3,153,420,000.00                 | 80,478,203.95    | 3,072,941,796.05                  | 2.55%               |
| Social Security Contribution                                | 2    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Proceeds from Domestic and Foreign<br>Grants                | 3    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Exchange releases                                           | 4    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 4,045,383,550.45 | (4,045,383,550.45)                | 0.00%               |
| Transfers from Other Government<br>Entities                 | 5    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Proceeds from Domestic Borrowings                           | 6    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Proceeds from Foreign Borrowings                            | 7    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Proceeds from Sales of Assets                               | 8    | 2,580,000.00      | 0.00                       | 0.00                       | 2,580,000.00                     | 0.00             | 2,580,000.00                      | 0.00%               |
| Reimbursements and Refunds                                  | 9    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Returns of Equity Holdings                                  | 10   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Other Receipts                                              | 11   | 3,414,420,000.00  | 0.00                       | (203,420,000.00)           | 3,211,000,000.00                 | 0.00             | 3,211,000,000.00                  | 0.00%               |
| <b>Total</b>                                                |      | 5,856,000,000.00  | 0.00                       | 511,000,000.00             | 6,367,000,000.00                 | 4,125,861,754.40 | 2,241,138,245.60                  | 64.80%              |
| <b>PAYMENTS</b>                                             |      |                   |                            |                            |                                  |                  |                                   |                     |
| Compensation of Employees                                   | 12   | 385,609,917.00    | 0.00                       | (63,772,352.00)            | 321,837,565.00                   | 319,806,239.15   | 2,031,325.85                      | 99.37%              |
| Use of goods and Services                                   | 13   | 223,229,688.00    | 0.00                       | (73,490,089.00)            | 149,739,599.00                   | 139,454,928.35   | 10,284,670.65                     | 93.13%              |
| Subsidies                                                   | 14   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Transfers to Other Government Units                         | 15   | 14,034,390,083.00 | 0.00                       | (2,862,000,000.00)         | 11,172,390,083.00                | 3,689,723,416.05 | 7,482,666,666.95                  | 33.03%              |
| Other Grants and Transfers                                  | 16   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Social Security Benefits                                    | 17   | 28,400,000.00     | 0.00                       | 0.00                       | 28,400,000.00                    | 23,051,328.80    | 5,348,673.40                      | 81.17%              |
| Acquisition of Assets                                       | 18   | 24,370,312.00     | 0.00                       | (10,335,223.00)            | 14,035,089.00                    | 12,882,328.40    | 1,152,760.60                      | 91.79%              |
| 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<br>and Foreign Borrowing | 20   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| Other payments                                              |      | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00             | 0.00                              | 0.00%               |
| <b>Total</b>                                                | 21   | 14,696,000,000.00 | 0.00                       | (3,009,697,664.00)         | 11,686,402,336.00                | 4,184,918,238.55 | 7,501,484,097.45                  | 35.81%              |



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1152-State Department Of Energy

Current Period: JUL-22 To JUN-23

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

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

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

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

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

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

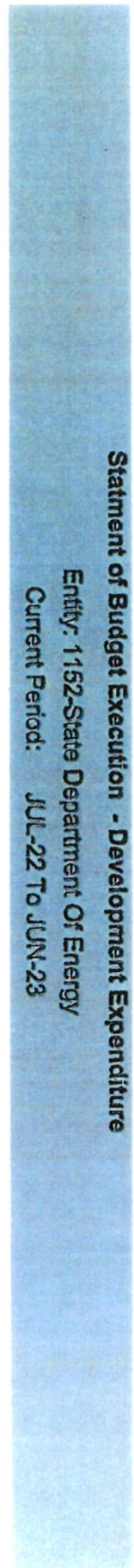
Date: \_\_\_\_\_





**Statement of Budget Execution - Development Expenditure**  
**Entity: 1152-State Department Of Energy**  
**Current Period: JUL-22 To JUN-23**

|                                                          | Note | Printed Estimate  | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual            | Budget Utilization Differences | % of Utilization |
|----------------------------------------------------------|------|-------------------|-------------------------|-------------------------|-------------------------------|-------------------|--------------------------------|------------------|
|                                                          |      | a                 | b                       | c                       | d=a+b+c                       | e                 | f=d-e                          | g=e/d%           |
| <b>RECEIPTS</b>                                          |      |                   |                         |                         |                               |                   |                                |                  |
| Tax Receipts                                             | 1    | 7,553,000,000.00  | 0.00                    | 1,086,000,000.00        | 8,639,000,000.00              | 2,975,458,387.35  | 5,663,541,612.65               | 34.44%           |
| 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    | 1,235,855,000.00  | 0.00                    | (212,000,000.00)        | 1,023,855,000.00              | 182,273,675.50    | 841,581,324.50                 | 17.80%           |
| Exchange releases                                        | 4    | 0.00              | 0.00                    | 0.00                    | 0.00                          | 9,052,113,502.05  | (9,052,113,502.05)             | 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    | 48,155,000,000.00 | 0.00                    | (27,007,000,000.00)     | 21,148,000,000.00             | 14,725,006,883.45 | 6,422,993,116.55               | 69.63%           |
| Proceeds from Sales of Assets                            | 8    | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Reimbursements and Refunds                               | 9    | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Returns of Equity Holdings                               | 10   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Other Receipts                                           | 11   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| <b>Total</b>                                             |      | 56,943,855,000.00 | 0.00                    | (26,133,000,000.00)     | 30,810,855,000.00             | 26,934,852,448.35 | 3,876,002,551.65               | 87.42%           |
| <b>PAYMENTS</b>                                          |      |                   |                         |                         |                               |                   |                                |                  |
| Compensation of Employees                                | 12   | 4,000,000.00      | 0.00                    | 0.00                    | 4,000,000.00                  | (333,988.00)      | 4,333,988.00                   | -8.35%           |
| Use of goods and Services                                | 13   | 1,809,019,293.00  | 0.00                    | (358,000,000.00)        | 1,451,019,293.00              | 1,278,604,996.70  | 172,414,296.30                 | 88.12%           |
| Subsidies                                                | 14   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Transfers to Other Government Units                      | 15   | 18,010,000,000.00 | 0.00                    | (6,506,500,000.00)      | 11,503,500,000.00             | 5,777,750,000.00  | 5,725,750,000.00               | 50.23%           |
| Other Grants and Transfers                               | 16   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Social Security Benefits                                 | 17   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Acquisition of Assets                                    | 18   | 61,148,835,707.00 | 0.00                    | (30,989,000,000.00)     | 30,159,835,707.00             | 19,692,996,610.55 | 10,466,839,096.45              | 65.30%           |
| Finance Costs, including Loan Interest                   | 19   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Repayment of Principal on Domestic and Foreign Borrowing | 20   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| Other payments                                           | 21   | 0.00              | 0.00                    | 0.00                    | 0.00                          | 0.00              | 0.00                           | 0.00%            |
| <b>Total</b>                                             |      | 80,971,855,000.00 | 0.00                    | (37,853,500,000.00)     | 43,118,355,000.00             | 26,749,017,619.25 | 16,369,337,380.75              | 62.04%           |



## Entity: 1152-State Department Of Energy

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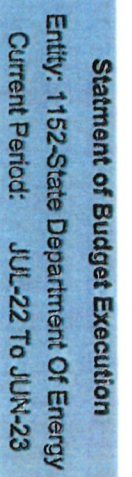
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**Statement of Budget Execution**  
**Entity: 1152-State Department Of Energy**  
**Current Period: JUL-22 To JUN-23**

|                                                          | Note | Printed Estimate  | Reallocation /<br>Transfer | Supplementary<br>Estimates | Final Approved<br>Estimate (Net) | Actual            | Budget Utilization<br>Differences | % of<br>Utilization |
|----------------------------------------------------------|------|-------------------|----------------------------|----------------------------|----------------------------------|-------------------|-----------------------------------|---------------------|
|                                                          |      | a                 | b                          | c                          | d=a+b+c                          | e                 | f=d-e                             | g=e/d%              |
| <b>RECEIPTS</b>                                          |      |                   |                            |                            |                                  |                   |                                   |                     |
| Tax Receipts                                             | 1    | 9,992,000,000.00  |                            | 1,800,420,000.00           | 11,792,420,000.00                | 3,055,936,591.30  | 8,736,483,408.70                  | 25.91%              |
| Social Security Contribution                             | 2    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| Proceeds from Domestic and Foreign                       | 3    | 1,235,855,000.00  | 0.00                       | (212,000,000.00)           | 1,023,855,000.00                 | 182,273,675.50    | 841,581,324.50                    | 17.80%              |
| Grants                                                   |      |                   |                            |                            |                                  |                   |                                   |                     |
| Exchange releases                                        | 4    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 13,097,497,052.50 | (13,097,497,052.50)               | 0.00%               |
| Transfers from Other Government                          | 5    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| Entitles                                                 |      |                   |                            |                            |                                  |                   |                                   |                     |
| Proceeds from Domestic Borrowings                        | 6    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| Proceeds from Foreign Borrowings                         | 7    | 48,155,000,000.00 | 0.00                       | (27,007,000,000.00)        | 21,148,000,000.00                | 14,725,006,883.45 | 6,422,993,116.55                  | 69.63%              |
| Proceeds from Sales of Assets                            | 8    | 2,580,000.00      | 0.00                       | 0.00                       | 2,580,000.00                     | 0.00              | 2,580,000.00                      | 0.00%               |
| Reimbursements and Refunds                               | 9    | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| Returns of Equity Holdings                               | 10   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| Other Receipts                                           | 11   | 3,414,420,000.00  | 0.00                       | (203,420,000.00)           | 3,211,000,000.00                 | 0.00              | 3,211,000,000.00                  | 0.00%               |
| <b>Total</b>                                             |      | 62,799,855,000.00 | 0.00                       | (25,622,000,000.00)        | 37,177,855,000.00                | 31,060,714,202.75 | 6,117,140,797.25                  | 83.55%              |
| <b>PAYMENTS</b>                                          |      |                   |                            |                            |                                  |                   |                                   |                     |
| Compensation of Employees                                | 12   | 389,609,917.00    | 0.00                       | (63,772,352.00)            | 325,837,565.00                   | 319,472,251.15    | 6,365,313.85                      | 98.05%              |
| Use of goods and Services                                | 13   | 2,032,248,981.00  | 0.00                       | (431,490,089.00)           | 1,600,758,892.00                 | 1,418,059,925.05  | 182,698,966.95                    | 88.59%              |
| Subsidies                                                | 14   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| Transfers to Other Government Units                      | 15   | 32,044,390,083.00 | 0.00                       | (9,368,500,000.00)         | 22,675,890,083.00                | 9,467,473,416.05  | 13,208,416,666.95                 | 41.75%              |
| Other Grants and Transfers                               | 16   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| Social Security Benefits                                 | 17   | 28,400,000.00     | 0.00                       | 0.00                       | 28,400,000.00                    | 23,051,326.50     | 5,348,673.40                      | 81.17%              |
| Acquisition of Assets                                    | 18   | 61,173,206,019.00 | 0.00                       | (30,999,335,223.00)        | 30,173,870,796.00                | 19,705,878,938.95 | 10,467,991,857.05                 | 65.31%              |
| Finance Costs, including Loan Interest                   | 19   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| Repayment of Principal on Domestic and Foreign Borrowing | 20   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| Other payments                                           | 21   | 0.00              | 0.00                       | 0.00                       | 0.00                             | 0.00              | 0.00                              | 0.00%               |
| <b>Total</b>                                             |      | 95,667,855,000.00 | 0.00                       | (40,863,097,664.00)        | 54,804,757,336.00                | 30,933,935,857.80 | 23,870,821,478.20                 | 56.44%              |



Entity: 1152-State Department Of Energy  
Current Period: JUL-22 To JUN-23

Entity: 1152-State Department Of Energy  
Current Period: JUL-22 To JUN-23

Date:

Date:

Date:



# Budget Execution by Programme and Economic Classification

Entity: 1152-State Department Of Energy

Period: JUL-22 To JUN-23



| Program     | Item    | Description                            | Approved Budget   | Actual Payments   | Variance          |
|-------------|---------|----------------------------------------|-------------------|-------------------|-------------------|
| 0000000000  | 2110000 | Default - Non Programmatic             | 0.00              | 87,500.00         | (87,500.00)       |
|             | 2110000 | Wages and Salary Contributions         | 0.00              | 0.00              | 0.00              |
|             | 2210000 | Goods and Services                     | 0.00              | 0.00              | 0.00              |
|             | 2220000 | Routine Maintenance                    | 0.00              | 87,500.00         | (87,500.00)       |
|             | 3110000 | Acquisition of Fixed Capital Assets    | 0.00              | 0.00              | 0.00              |
| 0201000000  | 6510000 | Special Accounts                       | 0.00              | 0.00              | 0.00              |
|             | 2110000 | Wages and Salary Contributions         | 0.00              | 0.00              | 0.00              |
|             | 2210000 | Goods and Services                     | 0.00              | 0.00              | 0.00              |
|             | 2220000 | Routine Maintenance                    | 0.00              | 0.00              | 0.00              |
|             | 3110000 | Acquisition of Fixed Capital Assets    | 0.00              | 0.00              | 0.00              |
| 0207000000  | 2220000 | Routine Maintenance                    | 0.00              | 0.00              | 0.00              |
|             | 2220000 | Goods and Services                     | 0.00              | 0.00              | 0.00              |
|             | 2220000 | Routine Maintenance                    | 0.00              | 0.00              | 0.00              |
|             | 3110000 | Acquisition of Fixed Capital Assets    | 0.00              | 0.00              | 0.00              |
| 0211000000  | 2220000 | Routine Maintenance                    | 0.00              | 0.00              | 0.00              |
|             | 2220000 | Goods and Services                     | 0.00              | 0.00              | 0.00              |
|             | 2220000 | Routine Maintenance                    | 0.00              | 0.00              | 0.00              |
|             | 3110000 | Acquisition of Fixed Capital Assets    | 0.00              | 0.00              | 0.00              |
|             | 2220000 | Routine Maintenance                    | 0.00              | 0.00              | 0.00              |
|             | 2220000 | Goods and Services                     | 0.00              | 0.00              | 0.00              |
|             | 2220000 | Routine Maintenance                    | 0.00              | 0.00              | 0.00              |
|             | 3110000 | Acquisition of Fixed Capital Assets    | 0.00              | 0.00              | 0.00              |
| 0212000000  | 2110000 | Wages and Salary Contributions         | 180,544,780.00    | 177,271,634.20    | 3,273,145.80      |
|             | 2210000 | Goods and Services                     | 130,922,248.00    | 117,520,154.55    | 13,402,093.45     |
|             | 2220000 | Routine Maintenance                    | 7,723,271.00      | 11,377,126.40     | (3,654,455.40)    |
|             | 2710000 | Social Security Benefits               | 5,900,000.00      | 3,005,400.00      | 2,894,600.00      |
|             | 3110000 | Acquisition of Fixed Capital Assets    | 221,135,809.00    | 211,457,319.80    | 9,678,489.20      |
|             | 2110000 | Wages and Salary Contributions         | 11,599,816,665.00 | 6,326,443,765.25  | 5,273,373,099.75  |
|             | 2210000 | Goods and Services                     | 43,704,678.00     | 39,218,756.05     | 4,485,921.95      |
|             | 2220000 | Routine Maintenance                    | 43,635,062.00     | 32,134,449.40     | 11,500,612.60     |
|             | 2220000 | Routine Maintenance                    | 35,460,625.00     | 26,567,158.65     | 8,893,466.35      |
|             | 2630000 | Grants & Transfer To Other Govt. Units | 5,670,000,000.00  | 1,652,999,999.70  | 4,017,000,000.30  |
|             | 3110000 | Acquisition of Fixed Capital Assets    | 5,807,016,500.00  | 4,575,523,401.45  | 1,231,493,098.55  |
| 0213000000  | 2110000 | Wages and Salary Contributions         | 40,924,650,016.00 | 22,493,504,064.70 | 18,431,145,951.30 |
|             | 2210000 | Goods and Services                     | 43,812,640.00     | 41,559,213.00     | 2,253,427.00      |
|             | 2220000 | Routine Maintenance                    | 194,843,022.00    | 65,420,946.80     | 129,422,075.20    |
|             | 2220000 | Routine Maintenance                    | 88,521.00         | 1,130.00          | 87,391.00         |
|             | 2630000 | Grants & Transfer To Other Govt. Units | 17,005,890,083.00 | 7,814,473,416.35  | 9,191,416,666.65  |
|             | 3110000 | Acquisition of Fixed Capital Assets    | 23,680,015,750.00 | 14,572,049,358.55 | 9,107,966,391.45  |
| 0214000000  | 2110000 | Wages and Salary Contributions         | 1,734,064,347.00  | 1,593,268,292.90  | 140,796,054.10    |
|             | 2210000 | Goods and Services                     | 57,775,467.00     | 61,422,647.90     | (3,647,180.90)    |
|             | 2220000 | Routine Maintenance                    | 1,187,497,393.00  | 1,164,480,136.25  | 22,817,256.75     |
|             | 2220000 | Routine Maintenance                    | 588,750.00        | 270,723.00        | 318,027.00        |
|             | 2630000 | Grants & Transfer To Other Govt. Units | 0.00              | 0.00              | 0.00              |
|             | 2710000 | Social Security Benefits               | 22,500,000.00     | 20,045,926.60     | 2,454,073.40      |
|             | 3110000 | Acquisition of Fixed Capital Assets    | 465,702,737.00    | 346,848,859.15    | 118,853,877.85    |
| Grand Total |         |                                        | 54,804,757,336.00 | 30,933,935,857.80 | 23,870,821,478.20 |

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: 1152-State Department Of Energy  
Period: JUL-22 To JUN-23

| Head       | Program    | Description                                                 | Approved Budget  | Actual Payments  | Variance         |
|------------|------------|-------------------------------------------------------------|------------------|------------------|------------------|
| 0000000000 |            | Default Value ( Non-Departmental)                           | 0.00             | 0.00             | 0.00             |
| 1152000100 | 0000000000 | Default - Non Programmatic                                  | 0.00             | 0.00             | 0.00             |
|            | 0201000000 | General Administration, Planning and Support Services       | 189,555,365.00   | 178,000,925.00   | 11,554,440.00    |
|            |            | Default - Non Programmatic                                  | 0.00             | 0.00             | 0.00             |
|            | 0000000000 | Default - Non Programmatic                                  | 0.00             | 87,500.00        | (87,500.00)      |
|            | 0213000000 | Power Transmission and Distribution                         | 0.00             | 0.00             | 0.00             |
|            | 0211000000 | General Administration Planning and Support Services        | 189,555,365.00   | 177,913,425.00   | 11,641,940.00    |
|            | 0214000000 | Alternative Energy Technologies                             | 0.00             | 0.00             | 0.00             |
| 1152000200 | 0214000000 | Alternative Energy Technologies                             | 22,825,709.00    | 16,967,091.80    | 5,858,617.20     |
|            | 0211000000 | General Administration Planning and Support Services        | 22,825,709.00    | 16,967,091.80    | 5,858,617.20     |
|            | 0211000000 | General Administration Planning and Support Services        | 0.00             | 0.00             | 0.00             |
| 1152000300 |            | Support Services                                            | 0.00             | 0.00             | 0.00             |
|            | 0214000000 | Alternative Energy Technologies                             | 0.00             | 0.00             | 0.00             |
|            | 0201000000 | General Administration, Planning and Support Services       | 0.00             | 0.00             | 0.00             |
|            | 0211000000 | General Administration Planning and Support Services        | 0.00             | 0.00             | 0.00             |
| 1152000400 |            | Alternative Energy Technologies                             | 88,064,347.00    | 88,949,675.00    | (885,328.00)     |
|            | 0213000000 | Power Transmission and Distribution                         | 0.00             | 0.00             | 0.00             |
|            | 0214000000 | Alternative Energy Technologies                             | 88,064,347.00    | 88,949,675.00    | (885,328.00)     |
|            | 0201000000 | General Administration, Planning and Support Services       | 0.00             | 0.00             | 0.00             |
|            | 0211000000 | General Administration Planning and Support Services        | 0.00             | 0.00             | 0.00             |
| 1152000500 |            | National Grid System                                        | 7,383,904,933.00 | 2,978,417,176.35 | 4,405,487,156.65 |
|            | 0214000000 | Alternative Energy Technologies                             | 0.00             | 0.00             | 0.00             |
|            | 0213000000 | Power Transmission and Distribution                         | 6,393,904,933.00 | 2,400,417,176.35 | 3,993,487,156.65 |
|            | 0211000000 | General Administration Planning and Support Services        | 0.00             | 0.00             | 0.00             |
|            | 0212000000 | Power Generation                                            | 990,000,000.00   | 578,000,000.00   | 412,000,000.00   |
| 1152000600 |            | Geothermal and Coal Resource Exploration and Development    | 1,880,816,865.00 | 400,235,660.65   | 1,480,581,204.35 |
|            | 0214000000 | Alternative Energy Technologies                             | 0.00             | 0.00             | 0.00             |
|            | 0211000000 | General Administration Planning and Support Services        | 0.00             | 0.00             | 0.00             |
|            | 0212000000 | Power Generation                                            | 1,880,816,865.00 | 400,235,660.65   | 1,480,581,204.35 |
| 1152000700 |            | Rural Electrification Programme                             | 1,995,390,083.00 | 395,390,083.00   | 1,600,000,000.00 |
|            | 0213000000 | Power Transmission and Distribution                         | 1,995,390,083.00 | 395,390,083.00   | 1,600,000,000.00 |
| 1152000800 |            | Financial Management and Procurement Services               | 125,845,034.00   | 126,957,026.75   | (1,111,992.75)   |
|            | 0214000000 | Alternative Energy Technologies                             | 0.00             | 0.00             | 0.00             |
|            | 0213000000 | Power Transmission and Distribution                         | 0.00             | 0.00             | 0.00             |
|            | 0211000000 | General Administration Planning and Support Services        | 125,845,034.00   | 126,957,026.75   | (1,111,992.75)   |
| 1152100100 |            | Juja Road Electricity Power Distribution Substation Project | 0.00             | 0.00             | 0.00             |
|            | 0213000000 | Power Transmission and Distribution                         | 0.00             | 0.00             | 0.00             |
| 1152100200 |            | Nanyuki-Istolo-Meru                                         | 0.00             | 51,750,000.00    | (51,750,000.00)  |
|            | 0213000000 | Power Transmission and Distribution                         | 0.00             | 51,750,000.00    | (51,750,000.00)  |
| 1152100300 |            | Sondulhomabay Ndhwa Awendo Electrification Project          | 0.00             | 75,000,000.00    | (75,000,000.00)  |
|            | 0213000000 | Power Transmission and Distribution                         | 0.00             | 75,000,000.00    | (75,000,000.00)  |
| 1152100400 |            | Loiyangalani - Suswa Transmission line                      | 300,000,000.00   | 300,000,000.00   | 0.00             |
|            | 0213000000 | Power Transmission and Distribution                         | 300,000,000.00   | 300,000,000.00   | 0.00             |
| 1152100500 |            | Bogoria Silali Geothermal Project                           | 4,148,000,000.00 | 2,630,108,108.50 | 1,517,891,891.50 |
|            | 0212000000 | Power Generation                                            | 4,148,000,000.00 | 2,630,108,108.50 | 1,517,891,891.50 |
| 1152100600 |            | Technical Assistance to Ministry                            | 0.00             | 0.00             | 0.00             |
|            | 0000000000 | Default - Non Programmatic                                  | 0.00             | 0.00             | 0.00             |
|            | 0213000000 | Power Transmission and Distribution                         | 0.00             | 0.00             | 0.00             |
|            | 0211000000 | General Administration Planning and Support Services        | 0.00             | 0.00             | 0.00             |
| 1152100700 |            | Mombasa-Nairobi Transmission line                           | 0.00             | 0.00             | 0.00             |



|            |            |                                                                       |                  |                  |                  |
|------------|------------|-----------------------------------------------------------------------|------------------|------------------|------------------|
| 1152100800 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |
| 1152100900 | 0212000000 | Power Generation                                                      | 167,072,291.25   | 167,072,291.25   | 0.00             |
|            |            | Support for the Development of Renewable Energy (GDC)                 | 0.00             | 0.00             | 0.00             |
| 1152101000 | 0212000000 | Power Generation                                                      | 0.00             | 0.00             | 0.00             |
|            |            | Nairobi 220KV Ring                                                    | 0.00             | 0.00             | 0.00             |
| 1152101100 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |
|            |            | The Scaling - Up Access To Energy Project                             | 0.00             | 0.00             | 0.00             |
| 1152101300 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |
|            |            | Olkaria Lessos Kisumu Power Lines Construction Project                | 1,625,000,000.00 | 512,813,120.55   | 1,112,186,879.45 |
| 1152101400 | 0213000000 | Power Transmission and Distribution                                   | 1,625,000,000.00 | 512,813,120.55   | 1,112,186,879.45 |
|            |            | Turkwell- Ortum- Kitale                                               | 822,000,000.00   | 371,430,986.85   | 450,569,013.15   |
| 1152101500 | 0213000000 | Power Transmission and Distribution                                   | 822,000,000.00   | 371,430,986.85   | 450,569,013.15   |
|            |            | Drilling of Olkaria IV Geothermal Wells                               | 0.00             | 0.00             | 0.00             |
| 1152101600 | 0212000000 | Power Generation                                                      | 0.00             | 0.00             | 0.00             |
|            |            | Upgrade And Reinforcement Nairobi 132kv And 66kv Network              | 0.00             | 0.00             | 0.00             |
| 1152101700 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |
|            |            | Kenya Electricity Expansion Project                                   | 0.00             | 0.00             | 0.00             |
| 1152101800 | 0213000000 | Power Transmission and Distribution                                   | 3,883,500,000.00 | 4,414,793,804.50 | (531,293,804.50) |
|            |            | Eastern Electricity Highway Project (Ethiopia- Kenya Interconnector)  | 0.00             | 0.00             | 0.00             |
| 1152102100 | 0213000000 | Power Transmission and Distribution                                   | 3,883,500,000.00 | 4,414,793,804.50 | (531,293,804.50) |
|            |            | Nairobi Ring Energy Project                                           | 0.00             | 0.00             | 0.00             |
| 1152102200 | 0213000000 | Power Transmission and Distribution                                   | 1,050,000,000.00 | 50,000,000.00    | 1,000,000,000.00 |
|            |            | Menengai Geothermal Development Project                               | 0.00             | 0.00             | 0.00             |
| 1152102400 | 0212000000 | Power Generation                                                      | 1,050,000,000.00 | 50,000,000.00    | 1,000,000,000.00 |
|            |            | Interconnection Project of Electric Grids of Nile Equatorial lakes Co | 0.00             | 0.00             | 0.00             |
| 1152102700 | 0213000000 | Power Transmission and Distribution                                   | 3,691,000,000.00 | 866,248,662.75   | 2,824,751,337.25 |
|            |            | Last Mile Electricity Connectivity Project                            | 0.00             | 0.00             | 0.00             |
| 1152103000 | 0213000000 | Power Transmission and Distribution                                   | 3,691,000,000.00 | 866,248,662.75   | 2,824,751,337.25 |
|            |            | Kenya Development of Solar Power Plants (Garissa)                     | 0.00             | 0.00             | 0.00             |
| 1152103100 | 0213000000 | Power Transmission and Distribution                                   | 841,500,000.00   | 651,579,440.50   | 189,920,559.50   |
|            |            | Multi-National Kenya-TZ Power Interconnection Project                 | 0.00             | 0.00             | 0.00             |
| 1152103200 | 0213000000 | Power Transmission and Distribution                                   | 841,500,000.00   | 651,579,440.50   | 189,920,559.50   |
|            |            | Kenya Electricity Modernization Project                               | 0.00             | 0.00             | 0.00             |
| 1152103300 | 0213000000 | Power Transmission and Distribution                                   | 4,185,000,000.00 | 4,039,191,213.40 | 145,808,786.60   |
|            |            | Compact Fluorescent Lamps Distribution                                | 0.00             | 0.00             | 0.00             |
| 1152103400 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |
|            |            | Transformer Densification                                             | 0.00             | 0.00             | 0.00             |
| 1152103500 | 0213000000 | Power Transmission and Distribution                                   | 500,000,000.00   | 300,000,000.00   | 200,000,000.00   |
|            |            | Streetlighting                                                        | 0.00             | 0.00             | 0.00             |
| 1152103600 | 0213000000 | Power Transmission and Distribution                                   | 500,000,000.00   | 300,000,000.00   | 200,000,000.00   |
|            |            | Connectivity Subsidy                                                  | 25,000,000.00    | 25,000,000.00    | 0.00             |
| 1152103700 | 0213000000 | Power Transmission and Distribution                                   | 25,000,000.00    | 25,000,000.00    | 0.00             |
|            |            | Marikani Substation                                                   | 6,250,000.00     | 6,250,000.00     | 0.00             |
| 1152103800 | 0213000000 | Power Transmission and Distribution                                   | 6,250,000.00     | 6,250,000.00     | 0.00             |
|            |            | Rabat - Malindi-Garsen - Lamu                                         | 0.00             | 0.00             | 0.00             |
| 1152103900 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |
|            |            | Power Transmission System Improvement project                         | 0.00             | 0.00             | 0.00             |
| 1152104000 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |
|            |            | Machakos ? Kona ? Kajjado - Mamanga                                   | 353,000,000.00   | 247,964,248.90   | 105,035,751.10   |
| 1152104100 | 0213000000 | Power Transmission and Distribution                                   | 353,000,000.00   | 247,964,248.90   | 105,035,751.10   |
|            |            | Menengai - Soito                                                      | 0.00             | 0.00             | 0.00             |
| 1152104200 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |
|            |            | Kilimambogo-Thika-Githambo                                            | 0.00             | 0.00             | 0.00             |
| 1152104300 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |
|            |            | Mumias - Rangala                                                      | 0.00             | 0.00             | 0.00             |
| 1152104400 | 0213000000 | Power Transmission and Distribution                                   | 0.00             | 0.00             | 0.00             |



|            |            |                                                                                   |                  |                  |                  |
|------------|------------|-----------------------------------------------------------------------------------|------------------|------------------|------------------|
| 1152104400 | 0213000000 | Power Transmission and Distribution                                               | 4,880,500,000.00 | 1,922,994,532.50 | 2,957,505,467.50 |
| 1152104500 | 0213000000 | Turkvel - Lokichar 66KV Line                                                      | 0.00             | 0.00             | 0.00             |
| 1152104600 | 0213000000 | Power Transmission and Distribution                                               | 100,000,000.00   | 100,000,000.00   | 0.00             |
| 1152104700 | 0213000000 | Solar Maintenance Programme                                                       | 100,000,000.00   | 100,000,000.00   | 0.00             |
| 1152104700 | 0213000000 | Power Transmission and Distribution                                               | 100,000,000.00   | 100,000,000.00   | 0.00             |
| 1152104700 | 0213000000 | Off-grid Diesel Power Stations                                                    | 0.00             | 0.00             | 0.00             |
| 1152104800 | 0213000000 | Power Transmission and Distribution                                               | 0.00             | 0.00             | 0.00             |
| 1152104800 | 0212000000 | Olkaria V (Geothermal)                                                            | 0.00             | 0.00             | 0.00             |
| 1152104900 | 0212000000 | Power Generation                                                                  | 0.00             | 0.00             | 0.00             |
| 1152104900 | 0212000000 | 460MW Menengai Project                                                            | 0.00             | 0.00             | 0.00             |
| 1152105000 | 0212000000 | Power Generation                                                                  | 0.00             | 0.00             | 0.00             |
| 1152105000 | 0212000000 | Grid Evaluation and Analysis                                                      | 0.00             | 0.00             | 0.00             |
| 1152105100 | 0212000000 | Power Generation                                                                  | 0.00             | 0.00             | 0.00             |
| 1152105100 | 0212000000 | Nuclear Power Plant Siting                                                        | 150,000,000.00   | 150,000,000.00   | 0.00             |
| 1152105200 | 0212000000 | Power Generation                                                                  | 150,000,000.00   | 150,000,000.00   | 0.00             |
| 1152105200 | 0212000000 | Strategic Environmental Assessment                                                | 12,500,000.00    | 12,500,000.00    | 0.00             |
| 1152105300 | 0212000000 | Power Generation                                                                  | 12,500,000.00    | 12,500,000.00    | 0.00             |
| 1152105300 | 0214000000 | Lake Turkana Wind power Project                                                   | 0.00             | 0.00             | 0.00             |
| 1152105300 | 0000000000 | Default - Non Programmatic                                                        | 0.00             | 0.00             | 0.00             |
| 1152105400 | 0214000000 | Hydro dams Water catchment                                                        | 80,000,000.00    | 79,764,245.10    | 235,754.90       |
| 1152105400 | 0214000000 | re-afforestation                                                                  | 80,000,000.00    | 79,764,245.10    | 235,754.90       |
| 1152105500 | 0214000000 | Alternative Energy Technologies                                                   | 80,000,000.00    | 79,764,245.10    | 235,754.90       |
| 1152105500 | 0214000000 | Solar PV installation on institutions and or community boreholes in               | 80,000,000.00    | 59,705,813.25    | 20,294,186.75    |
| 1152105600 | 0214000000 | Alternative Energy Technologies                                                   | 80,000,000.00    | 59,705,813.25    | 20,294,186.75    |
| 1152105600 | 0214000000 | Development of Community Small Hydro Power projects                               | 40,000,000.00    | 20,000,000.00    | 20,000,000.00    |
| 1152105700 | 0214000000 | Alternative Energy Technologies                                                   | 40,000,000.00    | 20,000,000.00    | 20,000,000.00    |
| 1152105700 | 0214000000 | Renewable Energy Technology innovation upscaling (Solar refrigeration)            | 0.00             | 0.00             | 0.00             |
| 1152105800 | 0214000000 | Alternative Energy Technologies                                                   | 0.00             | 0.00             | 0.00             |
| 1152105800 | 0214000000 | Installation of wind masts & data loggers and rehabilitation of pre               | 40,000,000.00    | 20,577,798.00    | 19,422,202.00    |
| 1152105900 | 0214000000 | Alternative Energy Technologies                                                   | 40,000,000.00    | 20,577,798.00    | 19,422,202.00    |
| 1152105900 | 0214000000 | Energy Efficiency Programme (Investment Grade Audits)                             | 35,000,000.00    | 35,000,000.00    | 0.00             |
| 1152106000 | 0214000000 | Alternative Energy Technologies                                                   | 35,000,000.00    | 35,000,000.00    | 0.00             |
| 1152106000 | 0213000000 | Power Transmission and Distribution                                               | 0.00             | 17,014,800.00    | 12,985,200.00    |
| 1152106000 | 0214000000 | Construction of institutional biogas plants                                       | 30,000,000.00    | 17,014,800.00    | 12,985,200.00    |
| 1152106100 | 0214000000 | Alternative Energy Technologies                                                   | 30,000,000.00    | 17,014,800.00    | 12,985,200.00    |
| 1152106100 | 0214000000 | Pilot programme on Domestic household biogas digesters (upscaling b               | 120,000,000.00   | 86,629,719.15    | 33,370,280.85    |
| 1152106200 | 0214000000 | Alternative Energy Technologies                                                   | 120,000,000.00   | 86,629,719.15    | 33,370,280.85    |
| 1152106200 | 0201000000 | Expansion of Energy centres General Administration, Planning and Support Services | 80,000,000.00    | 0.00             | 80,000,000.00    |
| 1152106200 | 0214000000 | Alternative Energy Technologies                                                   | 0.00             | 0.00             | 0.00             |
| 1152106300 | 0213000000 | Power Transmission and Distribution                                               | 80,000,000.00    | 0.00             | 80,000,000.00    |
| 1152106300 | 0213000000 | Biofuel value chain development                                                   | 10,000,000.00    | 4,759,594.85     | 5,240,405.15     |
| 1152106300 | 0214000000 | Alternative Energy Technologies                                                   | 10,000,000.00    | 4,759,594.85     | 5,240,405.15     |
| 1152106400 | 0214000000 | Alternative Energy Technologies                                                   | 10,000,000.00    | 4,759,594.85     | 5,240,405.15     |
| 1152106400 | 0214000000 | Energy Efficient Charcoal kilns Development                                       | 7,000,000.00     | 6,659,093.00     | 340,907.00       |
| 1152106500 | 0214000000 | Alternative Energy Technologies                                                   | 7,000,000.00     | 6,659,093.00     | 340,907.00       |
| 1152106500 | 0214000000 | Geothermal Projects                                                               | 300,000,000.00   | 267,773,009.75   | 32,226,990.25    |
| 1152106500 | 0212000000 | Power Generation                                                                  | 300,000,000.00   | 267,773,009.75   | 32,226,990.25    |
| 1152106600 | 0212000000 | Nuclear Resource Exploration and Development                                      | 0.00             | 0.00             | 0.00             |
| 1152106700 | 0212000000 | Power Generation                                                                  | 0.00             | 0.00             | 0.00             |
| 1152106700 | 0212000000 | Integrated Energy Sector Information Management System Project                    | 0.00             | 0.00             | 0.00             |
| 1152106800 | 0211000000 | Support Services                                                                  | 0.00             | 0.00             | 0.00             |
| 1152106800 | 0211000000 | Energy Flagship Projects Monitoring and Evaluation Programme                      | 0.00             | 0.00             | 0.00             |
| 1152106900 | 0211000000 | General Administration Planning and Support Services                              | 0.00             | 0.00             | 0.00             |
| 1152106900 | 0211000000 | Installation of Transformers in Constituencies                                    | 750,000,000.00   | 500,000,000.00   | 250,000,000.00   |



|            |                                 |                                                      |                  |                  |                  |
|------------|---------------------------------|------------------------------------------------------|------------------|------------------|------------------|
| 1152107000 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 250,000,000.00   |
| 1152107100 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152107200 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152107300 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152107500 | 0214000000                      | Alternative Energy Technologies                      | 165,000,000.00   | 163,730,651.80   | 1,269,348.20     |
| 1152107600 | 0212000000                      | Power Generation                                     | 80,000,000.00    | 78,899,277.60    | 1,100,722.40     |
| 1152107800 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152107900 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152108000 | 0213000000                      | Power Transmission and Distribution                  | 2,251,750,000.00 | 2,197,177,482.15 | 54,572,517.85    |
| 1152108100 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152108200 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152108300 | 0213000000                      | Power Transmission and Distribution                  | 50,000,000.00    | 25,000,000.00    | 25,000,000.00    |
| 1152108400 | 0212000000                      | Power Generation                                     | 50,000,000.00    | 25,000,000.00    | 25,000,000.00    |
| 1152108500 | 0211000000                      | General Administration Planning and Support Services | 58,000,000.00    | 54,187,117.00    | 3,812,883.00     |
| 1152108600 | 0212000000                      | Power Generation                                     | 0.00             | 0.00             | 0.00             |
| 1152108700 | 0213000000                      | Power Transmission and Distribution                  | 665,500,000.00   | 656,145,412.70   | 9,354,587.30     |
| 1152108800 | 0213000000                      | Electrification of Healthcare Facilities in Counties | 36,000,000.00    | 14,000,000.00    | 22,000,000.00    |
| 1152108900 | 0213000000                      | Power Transmission and Distribution                  | 36,000,000.00    | 14,000,000.00    | 22,000,000.00    |
| 1152109000 | 0213000000                      | Power Transmission and Distribution                  | 81,000,000.00    | 95,250,000.00    | (14,250,000.00)  |
| 1152109100 | 0213000000                      | Power Transmission and Distribution                  | 2,103,000,000.00 | 308,338,483.20   | 1,794,661,516.80 |
| 1152109200 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152109300 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152109400 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152109500 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152109600 | 0212000000                      | Power Generation                                     | 559,000,000.00   | 0.00             | 0.00             |
| 1152109700 | 0213000000                      | Power Transmission and Distribution                  | 466,500,000.00   | 443,000,000.00   | 23,500,000.00    |
| 1152109800 | 0212000000                      | Power Generation                                     | 102,000,000.00   | 23,500,000.00    | 78,500,000.00    |
| 1152110200 | 0212000000                      | Power Generation                                     | 110,000,000.00   | 110,000,000.00   | 0.00             |
| 1152110300 | 0212000000                      | Power Generation                                     | 110,000,000.00   | 110,000,000.00   | 0.00             |
| 1152110400 | 0213000000                      | Power Transmission and Distribution                  | 0.00             | 0.00             | 0.00             |
| 1152111100 | 0213000000                      | Power Transmission and Distribution                  | 2,475,000,000.00 | 6,250,000.00     | 2,468,750,000.00 |
| 0214000000 | Alternative Energy Technologies | 34,000,000.00                                        | 33,551,604.30    | 448,395.70       | 448,395.70       |



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

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approved By: \_\_\_\_\_ Date: \_\_\_\_\_

|             |             |                                     |                   |                   |                   |
|-------------|-------------|-------------------------------------|-------------------|-------------------|-------------------|
| 1152111300  | 02130000000 | Power Transmission and Distribution | 0.00              | 0.00              | 0.00              |
| 1152111400  | 02130000000 | Power Transmission and Distribution | 0.00              | 0.00              | 0.00              |
| 1152111500  | 02130000000 | Power Transmission and Distribution | 0.00              | 0.00              | 0.00              |
| 1152111600  | 02120000000 | Power Generation                    | 0.00              | 0.00              | 0.00              |
| 1152111700  | 02130000000 | Power Transmission and Distribution | 37,855,000.00     | 37,815,223.70     | 39,776.30         |
| 1152111800  | 02130000000 | Power Transmission and Distribution | 50,000,000.00     | 50,000,000.00     | 50,000,000.00     |
| 1152111900  | 02130000000 | Power Transmission and Distribution | 50,000,000.00     | 50,000,000.00     | 50,000,000.00     |
| 1152112000  | 02130000000 | Power Transmission and Distribution | 0.00              | 0.00              | 0.00              |
| 1152112300  | 02130000000 | Power Transmission and Distribution | 30,000,000.00     | 27,234,319.00     | 2,765,681.00      |
| 1152112600  | 02130000000 | Power Transmission and Distribution | 300,000,000.00    | 77,000,000.00     | 223,000,000.00    |
| 1152112700  | 02130000000 | Power Transmission and Distribution | 10,000,000.00     | 77,000,000.00     | 223,000,000.00    |
| 1152112900  | 02130000000 | Power Transmission and Distribution | 30,000,000.00     | 10,000,000.00     | 10,000,000.00     |
|             |             | Electrification of Galana-Kulalu    | 30,000,000.00     | 30,000,000.00     | 30,000,000.00     |
|             |             | Irrigation Scheme                   | 636,000,000.00    | 0.00              | 636,000,000.00    |
|             | 02130000000 | Power Transmission and Distribution | 636,000,000.00    | 0.00              | 636,000,000.00    |
| Grand Total |             |                                     | 54,804,757,336.00 | 30,933,935,857.80 | 23,870,821,478.20 |



