


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	08 MAY 2019
	DAY: WED
TABLED BY:	The Majority Whip Hon. Benjamin Njoroge
CLERK-AT THE TABLE:	M. Njoro

REPORT

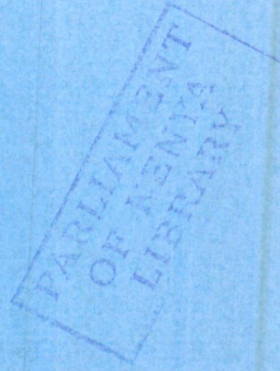
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE 2018**







NATIONAL GOVERNMENT ENTITY

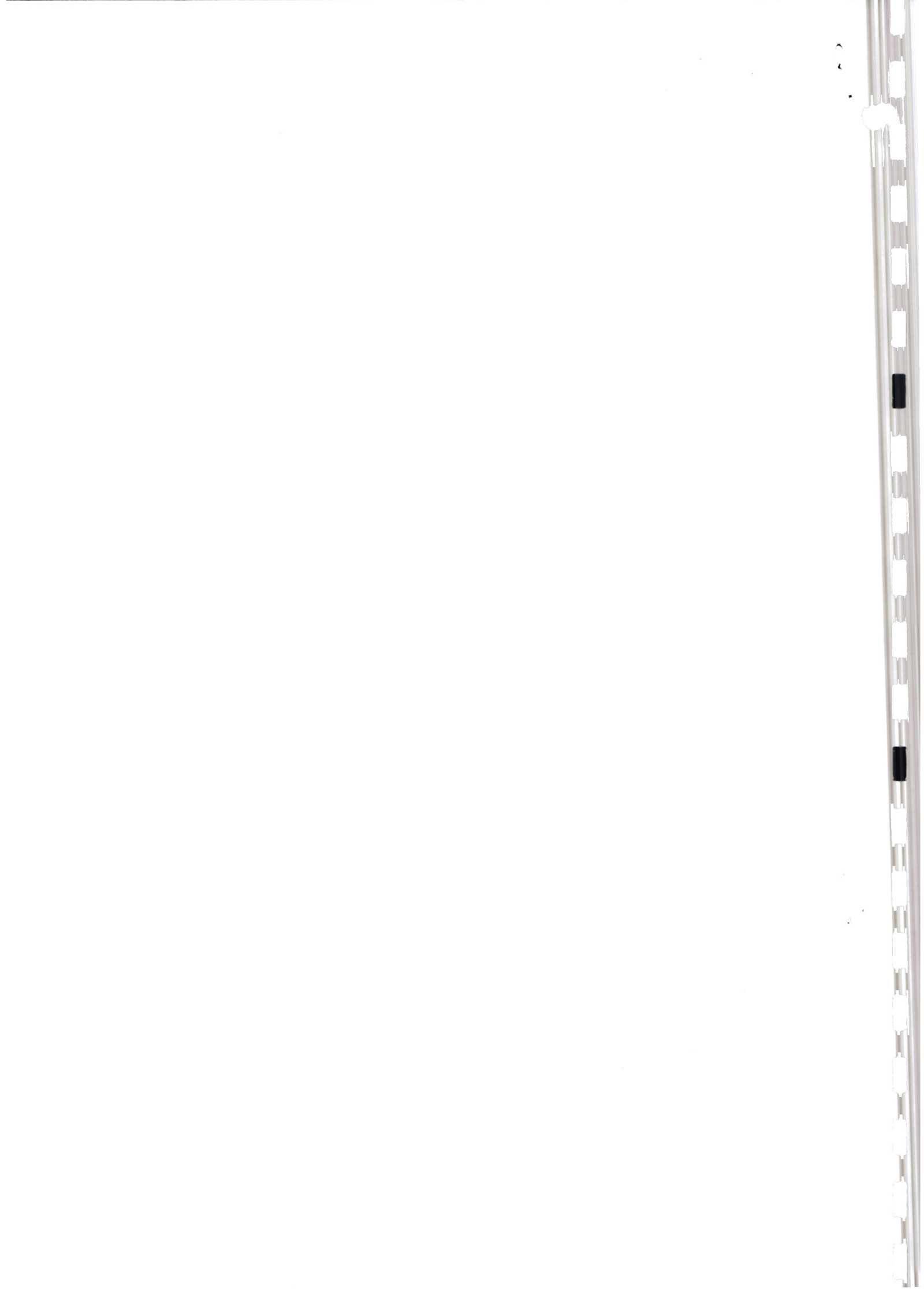
**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN
DEVELOPMENT**

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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

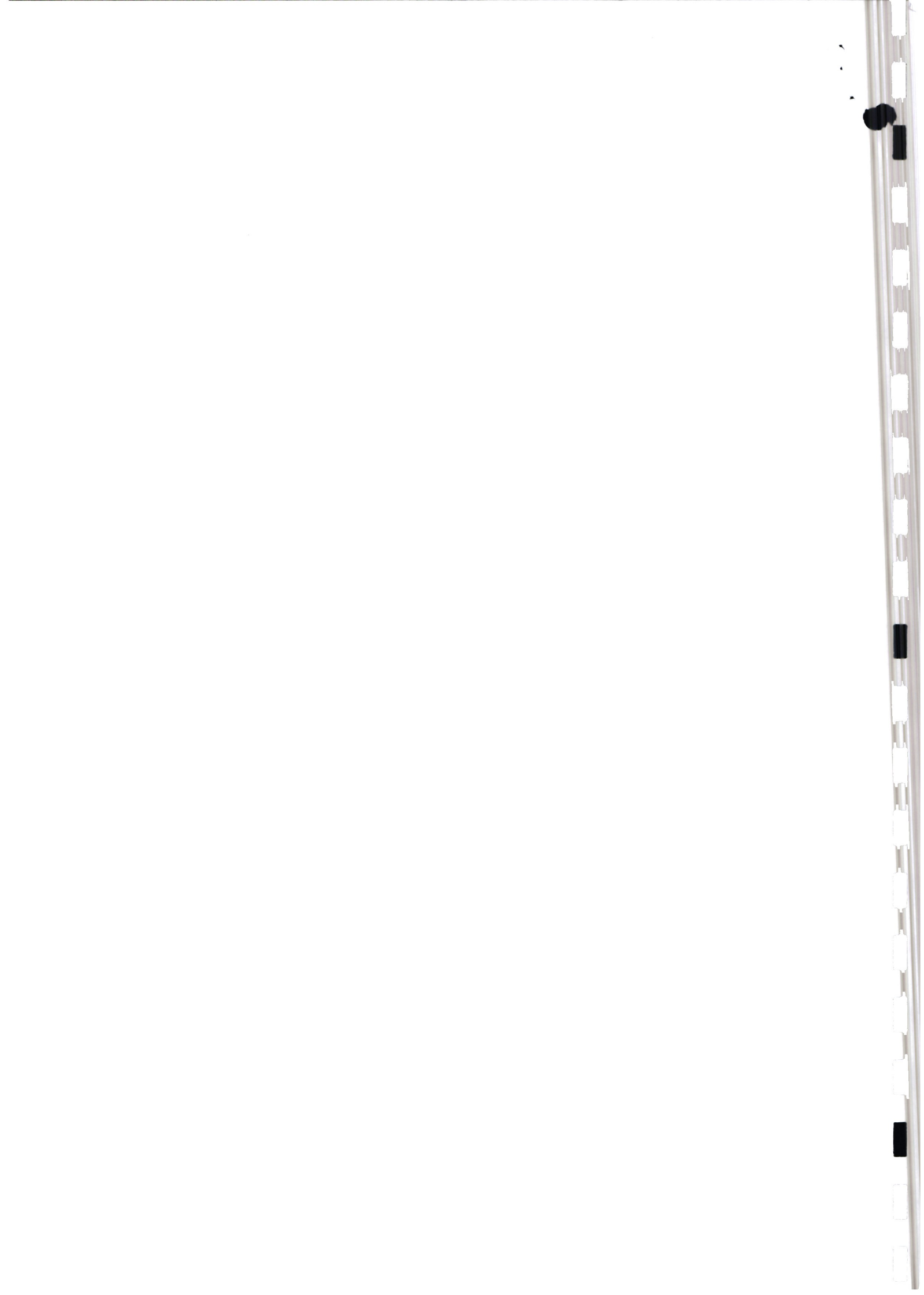


STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Reports and Financial Statements

For the year ended June 30, 2018

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The state department of Housing and Urban development falls under the Ministry of Transport, Infrastructure, and Housing and Urban Development.

The Ministry of Transport, Infrastructure, Housing and Urban Development was formed on May, 2016. At cabinet level, the Ministry is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction.

Departments

The Ministry consists of the following five State Departments;

State Department for Transport

State Department for Infrastructure

State Department for Housing and Urban Development

State Department for Maritime and Shipping Affairs

State Department for Public Works

The State Department of Housing and Urban Development was established through Executive Order NO.1 of May 2016. The Department is mandated to provide policy direction on matters related to housing and urban development notably: housing policy management; development and management of affordable housing; management of building and construction standards and codes; national secretariat of human settlement; management of civil servants housing scheme; development and management of government housing; shelter and slum upgrading; building research services; registration; registration of contractors and material suppliers building research services; registration of civil, building electro-mechanic contractors; registration of architects and quantity surveyors; urban planning and development. The State Department of Housing and Urban Development at the Cabinet level is represented by the Cabinet Secretary for Ministry of Transport, infrastructure, Housing who is responsible for the general policy and strategic direction of the entity.

Vision

To be a globally competitive organization in provision of adequate and decent housing in a sustainable environment and coordinated urban development.

Mission

To facilitate access to adequate and decent housing and integrated infrastructure for sustainable socio-economic development.

Strategic Goal

The Strategic goal for the sub-sector is to attain sustainable provision, management and development of a regulated built environment.



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Strategic Objectives

The strategic objectives of the sector are to:-

- i. Facilitate the production of decent and affordable housing and enhanced estates management services.
- ii. Improve infrastructure development, connectivity and accessibility, safety and security within urban areas and Metropolitan Regions.
- iii. Oversee the construction industry and coordinate its development for sustainable socio-economic development
- iv. Provide efficient and effective support services for sustainable housing and urban development.

Core Values

In its endeavour to execute its Mandate, the state department is guided by the following Core Values/Principles:-

- Team spirit
- Prompt customer responsiveness
- Integrity – honesty, accountability and transparency
- Patriotism
- Consultative
- Professionalism
- Gender equity and equality

The state department day-to-day management is under the following key organs:

- Directorate of Urban and Metropolitan Development
- Directorate of Housing Development and Human Settlement
- Directorate of National Building Inspectorate and
- Directorate of General Administration, Planning and Support Services

Departments

The State Department comprises the following;

General Administration and Planning

Housing

Slum Upgrading

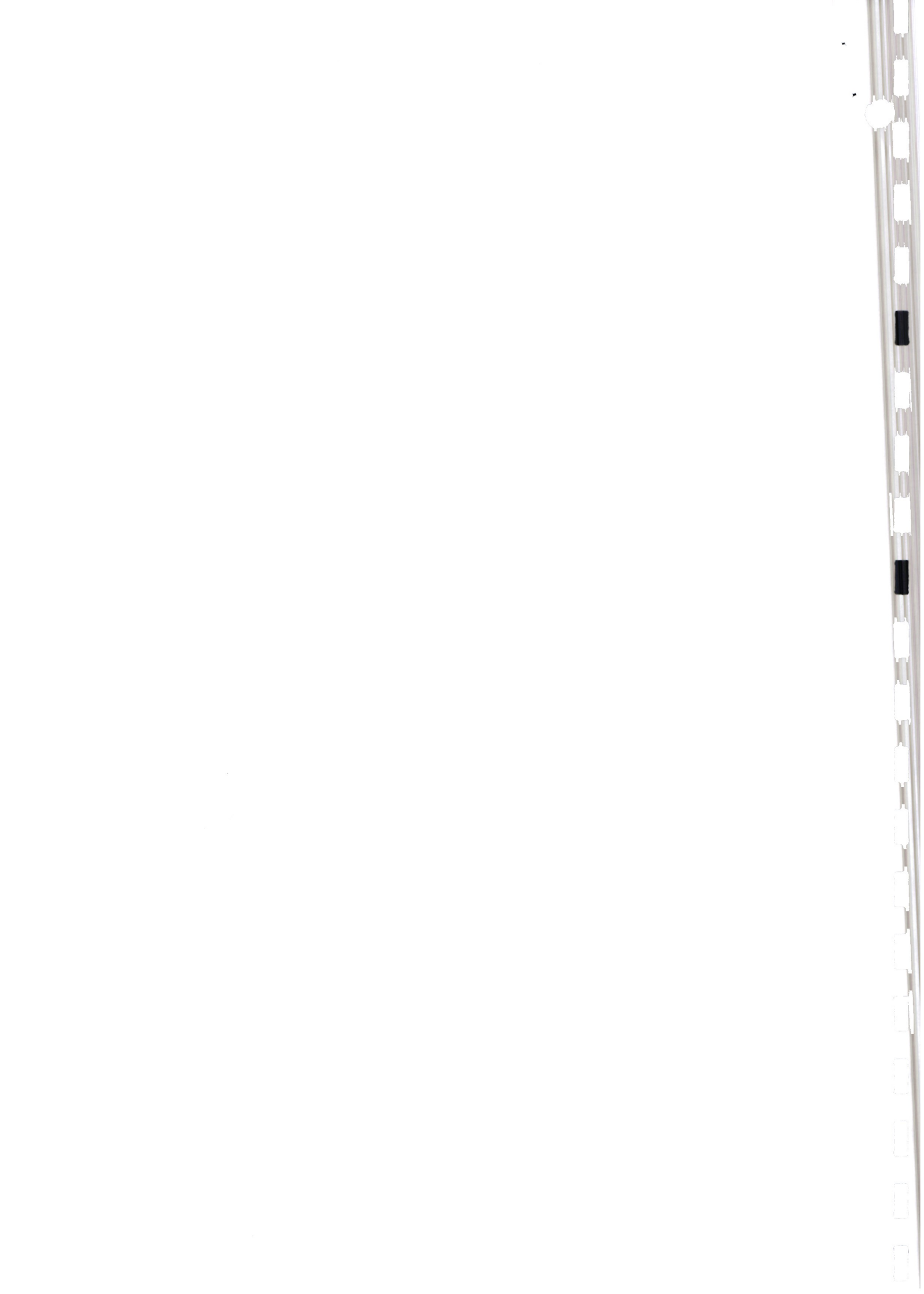
Kenya Informal Settlements Improvement Project (KISIP)

Estates;

Civil Servants Housing Scheme (CSHS); and

Urban Development and Metropolitan Development




Institutions

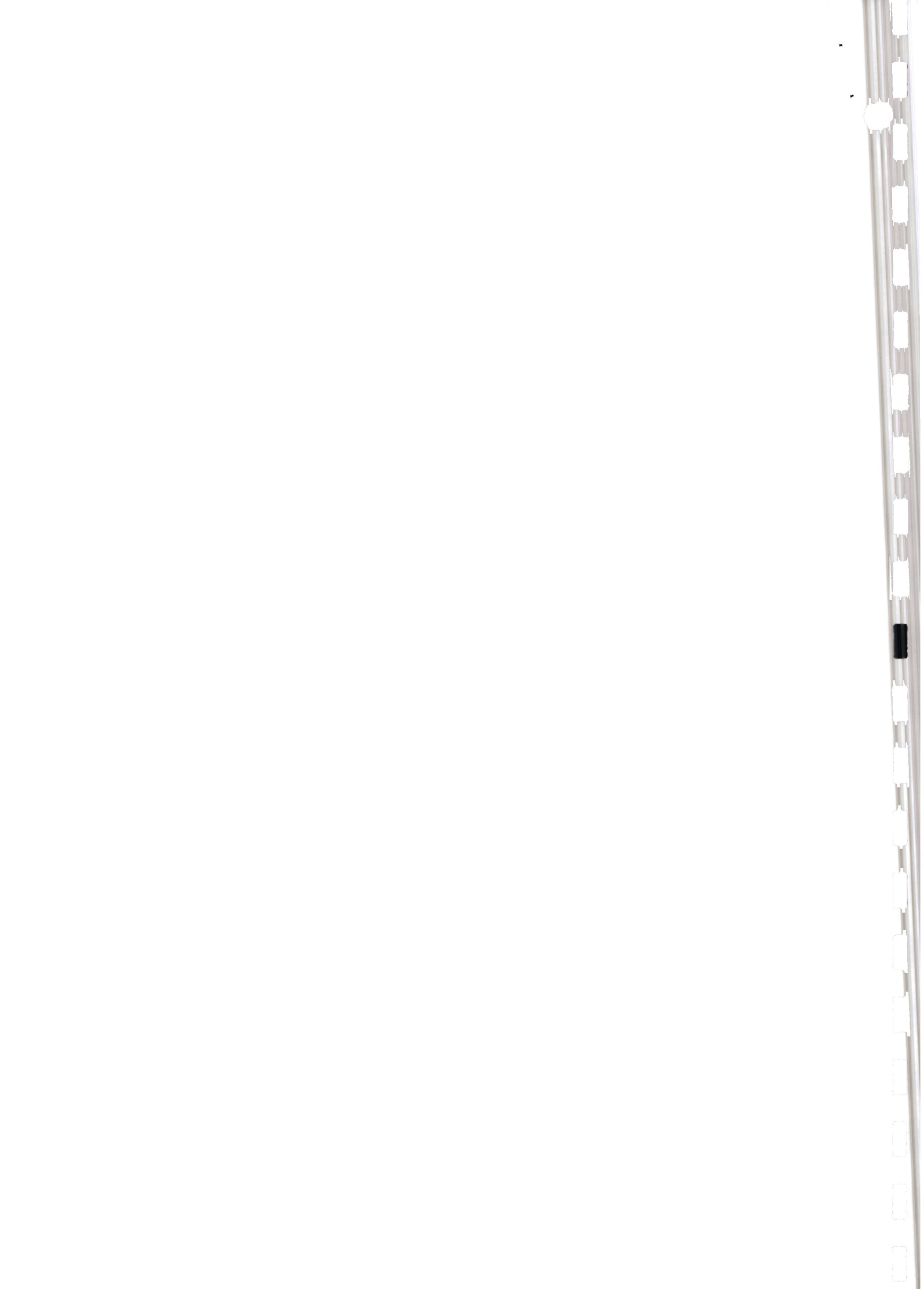


National Construction Authority
National Housing Corporation
Kenya Building Research Centre
Rent Restriction Tribunal
Board of Registration of Architects & Quantity Surveyors

(b) Key Management


During the period under review the department's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Cabinet Secretary	 James Macharia
2.	Principal Secretary -Accounting Officer	 Charles M Hinga
3.	Director Administration	 Hussein Ibrahim



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4.	Director Administration	 Mogaka Z. Mabeya
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(c) Fiduciary Management

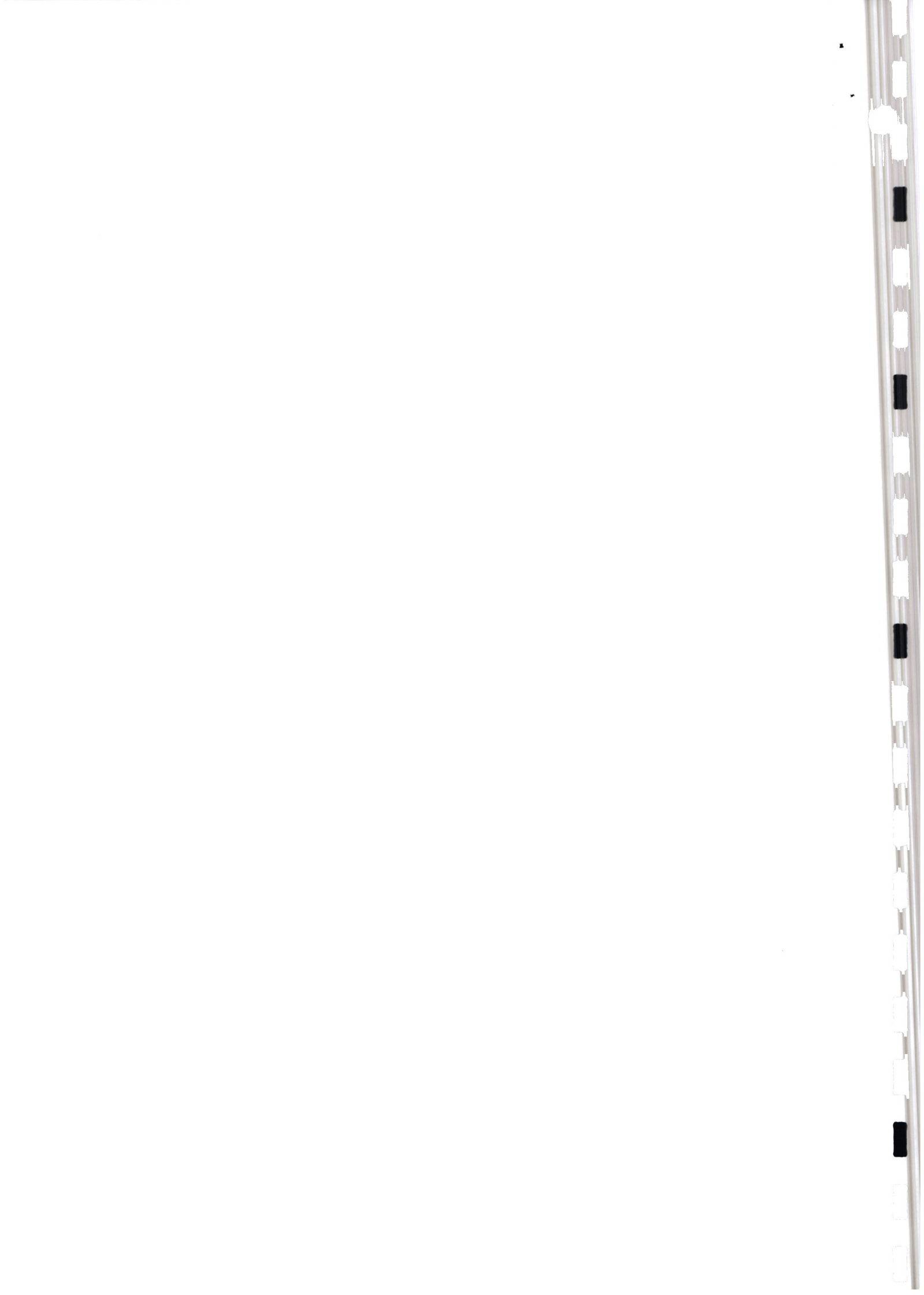
The key management personnel who held office during the financial period ended 30th June, 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal Secretary (Accounting Officer), P.S	Charles M Hinga
2.	Director of administration, Directorate of General Administration, Planning and Support Services (DA)	Ibrahim Hussein
3.	Secretary, Directorate of Housing Development and Human Settlement	Patrick M. Bucha
4.	Secretary, Directorate of Urban and Metropolitan Development	Enosh O. Momanyi
5.	Secretary, Directorate of National building Inspectorate	Moses Nyakiongora
6.	Chief Finance Officer (CFO)	Mosiria M.M
7.	Principal Supplies Chain Management	Isaack Mutungi
8.	Principal Accounts Controller (PAC	Irene Mbogo
9.	Ag. Principal Accounts Controller (PAC	Christine Dambya
10.		

(d) Fiduciary Oversight Arrangements

Composition of the Committee Members

The various committee members within the State Department are drawn from various sectors of the economy and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.



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On appointment each committee member is provided with a comprehensive and tailored induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations.

All committee members and required to re-submit themselves for re-appointment after expiry of their term.

The committee was responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 30th September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter.
- Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.
- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

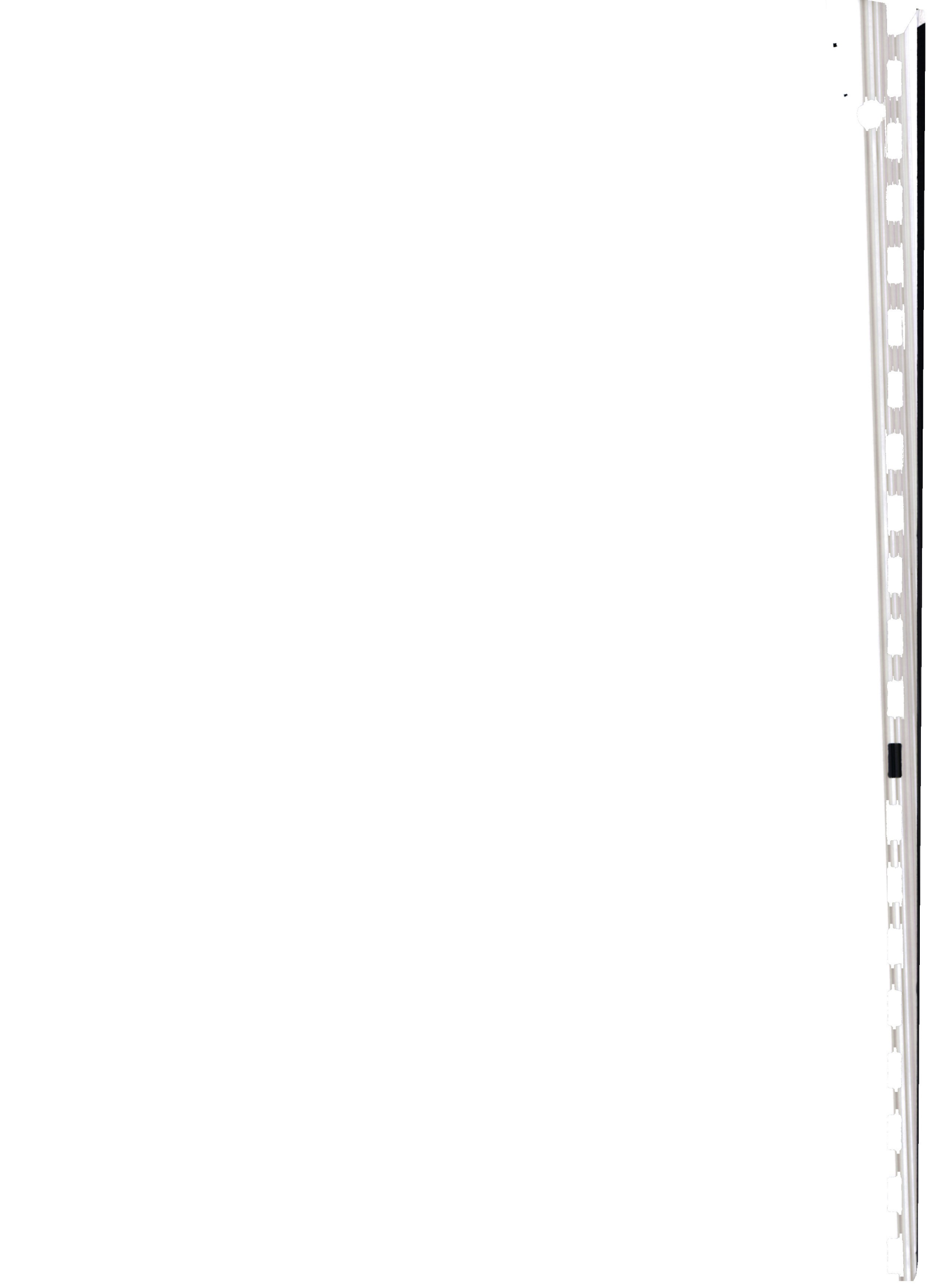
The following are the different committees and their activities in the Departments:

Audit Committee Activities

- i. Evaluating adequacy of management procedures with regard to risk management, control and governance
- ii. Reviewing and approving the audit charter and the internal audit manual work plans
- iii. Reviewing the internal and external audit findings/recommendation and proposing necessary action
- iv. Reviewing the systems established to ensure sound public financial management and Internal controls, compliance with policies, laws, regulations, procedures plans and ethics
- v. Initiating special audit/investigation on any allegations, concerns and complaints regarding, lack of accountability and transparency in consultation with the Accounting Officer.
- vi. Any other task which are within the mandate of the committee

Budget Implementation Committee Activities

- i. Budget Implementation
- ii. Budget Review Expenditure
- iii. Evaluation of projects implementation status
- iv. Discuss and agree on re-allocation/increase or decrease of budgetary allocations
- v. Preparation of quarterly expenditure forecasts for discussions with National Treasury for release of funds
- vi. Implementation of the National



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Parliamentary Committee Activities

- i. Gather information on issues raised
- ii. Receive and compile the gathered information
- iii. Facilitate the Cabinet Secretary's appearance at the parliament and Senate as requested
- iv. Make follow up on issues raised from both National Assembly and the Senate
- v. Submit responses as required and agreed by the Cabinet Secretary
- vi. Make annual reports on all matters attended to in response to parliament concerns

Development Partner Oversight Activities

- i. Carrying out periodic financial review on project activities
- ii. Issuing no objection clearance on planned spending on project activities
- iii. Carrying out regular supervision mission
- iv. Offering advice on the best practices worldwide as far project implementation is concerned
- v. Offering technical support where local talent insufficient
- vi. Carrying out training activities where necessary

Human Resources Management Advisory Committee Activities

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge.

This is the committee charged with the responsibilities of taking care of human resources needs.

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

Training Committee activities

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

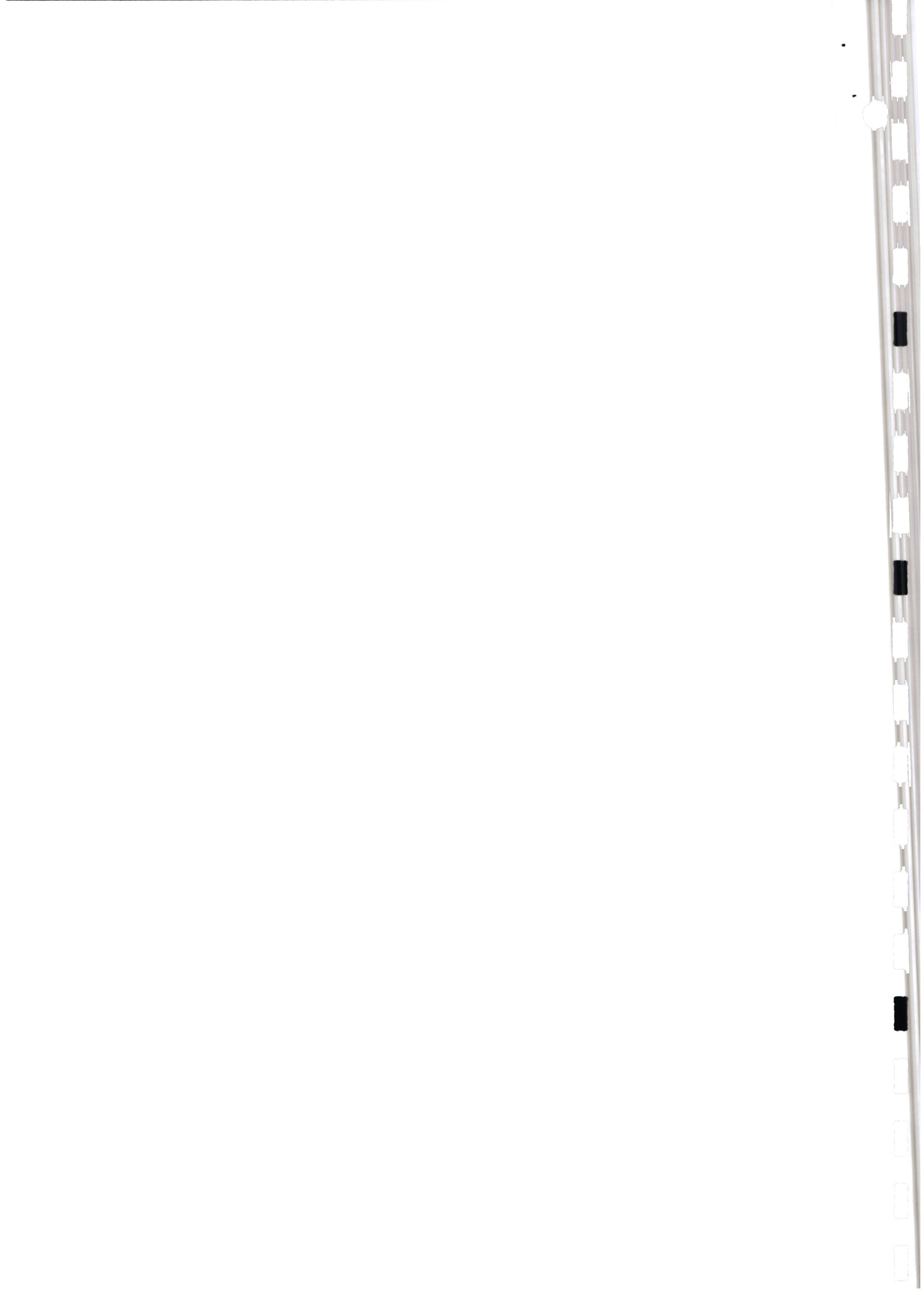
This is the committee charged with the responsibilities of human resource development needs.

Their duties include:

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

(a)Entity Headquarters

State Department of Housing and Urban Development
P.O Box 30119-00100 Nairobi, Kenya
Tel. No: +254-020-2713833
Fax: +254-020-2734886
Website: www.housingandurban.go.ke



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Ardhi House Building
1st Ngong Avenue

NAIROBI, KENYA

(b) Entity Contacts

State Department of Housing and Urban Development
P.O Box 30119-00100 Nairobi, Kenya
Tel. No: +254-020-2713833
Fax: +254-020-2734886
E-mail: pshud@ardhi.go.ke, info@housingandurban.go.ke
Website: www.housingandurban.go.ke
Ardhi House Building
1st Ngong Avenue
NAIROBI, KENYA

(c) Entity Bankers

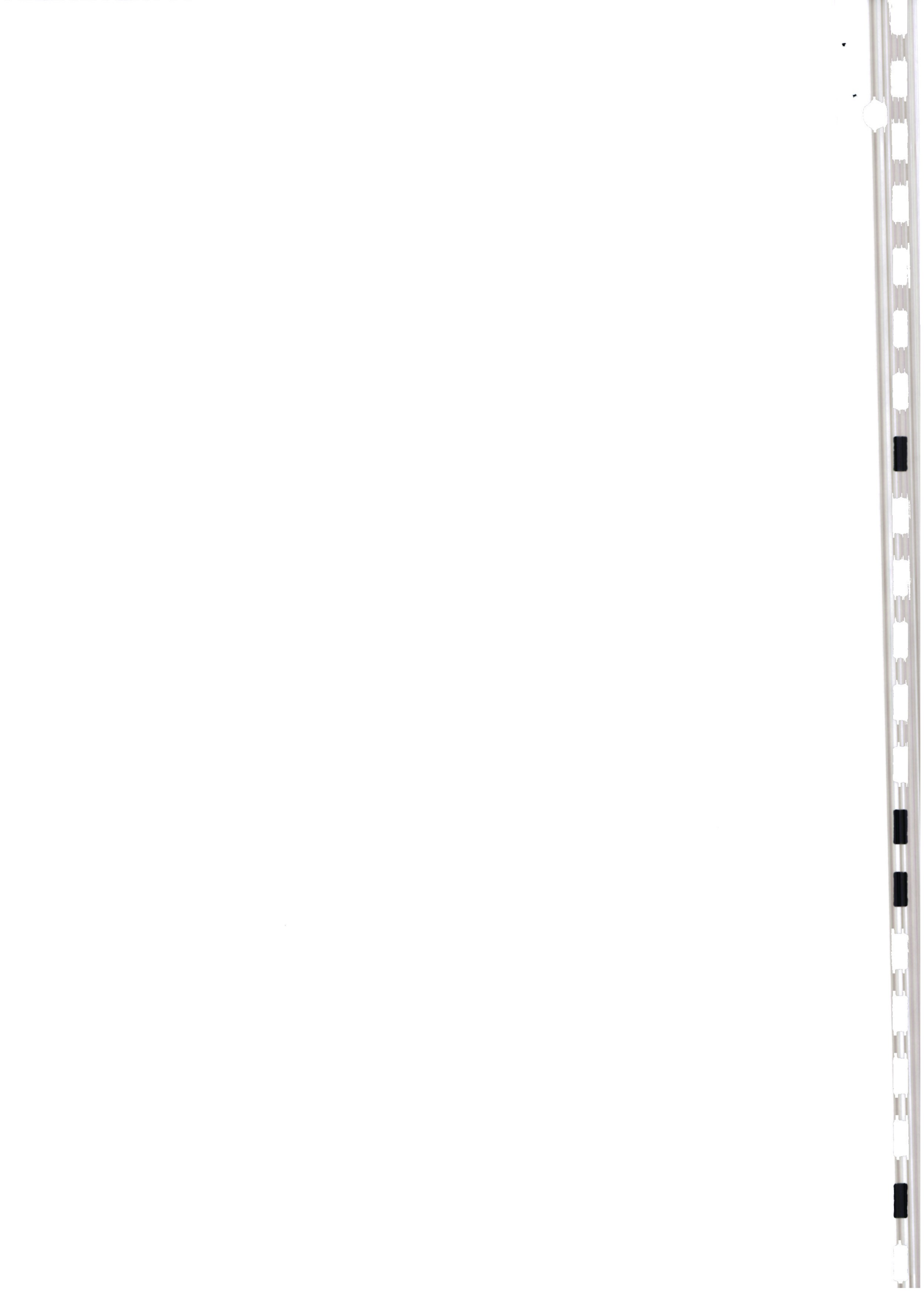
Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000 (City Square 00200)
Nairobi, Kenya
Telephone: (254) 202860000
E-mail: comms@centralbank.go.ke
Website: www.centralbank.go.ke

(d) Independent Auditors

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

(e) Principal Legal Adviser

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



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II. FORWARD BY THE CABINET SECRETARY

The Ministry of Transport, Infrastructure, and Housing and Urban Development was formed on May, 2016. At cabinet level, the Ministry is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction. The Ministry is mandated to provide effective leadership and coordination in planning, policy formulation and tracking results for a globally competitive and prosperous nation. This is derived from the Executive order No. 70 of 2016.

Departments

The Ministry consists of the following five State Departments;

State Department for Transport

State Department for Infrastructure

State Department for Housing and Urban Development

State Department for Maritime and Shipping Affairs

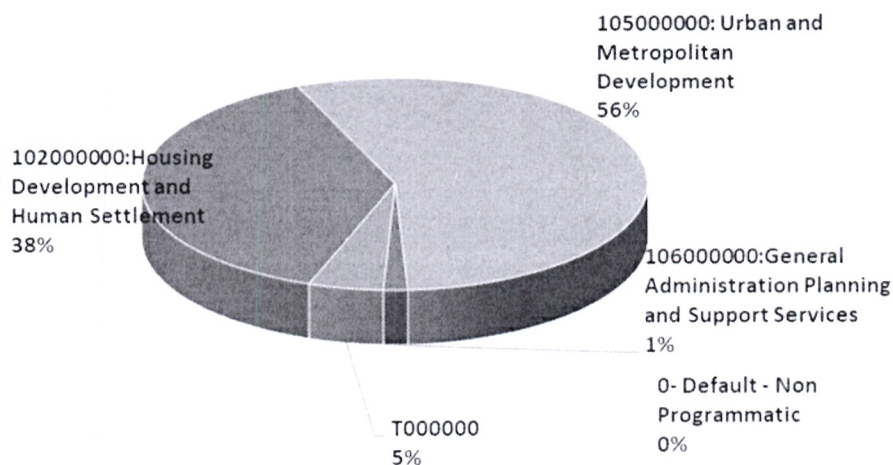
State Department for Public Works

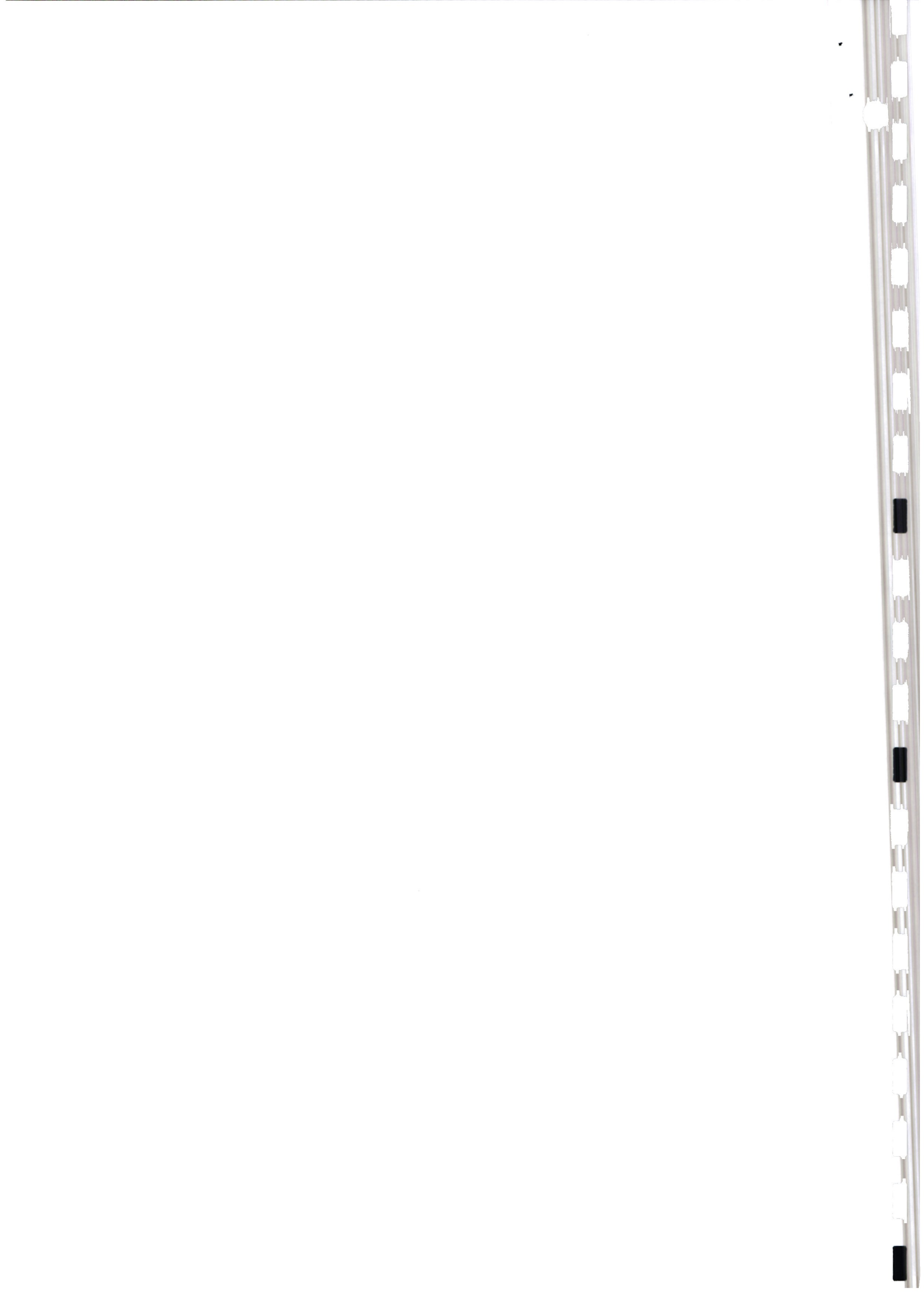
BUDGET ALLOCATION

In the financial year 2017/18 the State Department State Department for Housing and Urban Development had a gross budget of KShs. 18,446,992,995.00 which was made up of KShs. 2,261,328,601.00 and KShs. 16,185,664,394.00 for recurrent and development vote respectively.

The State Department was to expend the gross budget of KShs. 18,446,992,995.00 under the following four programmes:

BUDGET ALLOCATION BY PROGRAMMES





**STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
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A. Budget performance against actual amounts for current year based on economic classification and programmes

1. Programme 1: Housing Development and Human Settlement

The objective is to facilitate the production of decent, safe and affordable housing and enhanced estates management services. This programme was allocated Ksh **7,024,666,437.00** which represent 38%.

A total of Ksh **5,341,369,487.70** was spent under the following sub programmes:

- a) Sub – programme S.P 102010000: Housing Development
- b) Sub – programme S.P 102020000: Estate Management

2. Programme 2: Urban and Metropolitan Development

The objective is to improve infrastructure development, connectivity and accessibility, safety and security within urban areas and Metropolitan Regions. This programme was allocated Ksh **10,252,611,436.00** which represents 56%. A total of Ksh. **9,304,723,203.85** was spent under the following sub programmes:

- a) Sub – programme S.P 105020000: Metropolitan Planning & Infrastructure Development
- b) Sub – programme S.P 105040000: Urban Planning, Investment and Research
- c) Sub – programme S.P 105050000: Urban Markets Development

3. Programme 3: General Administration, Planning and Support Services

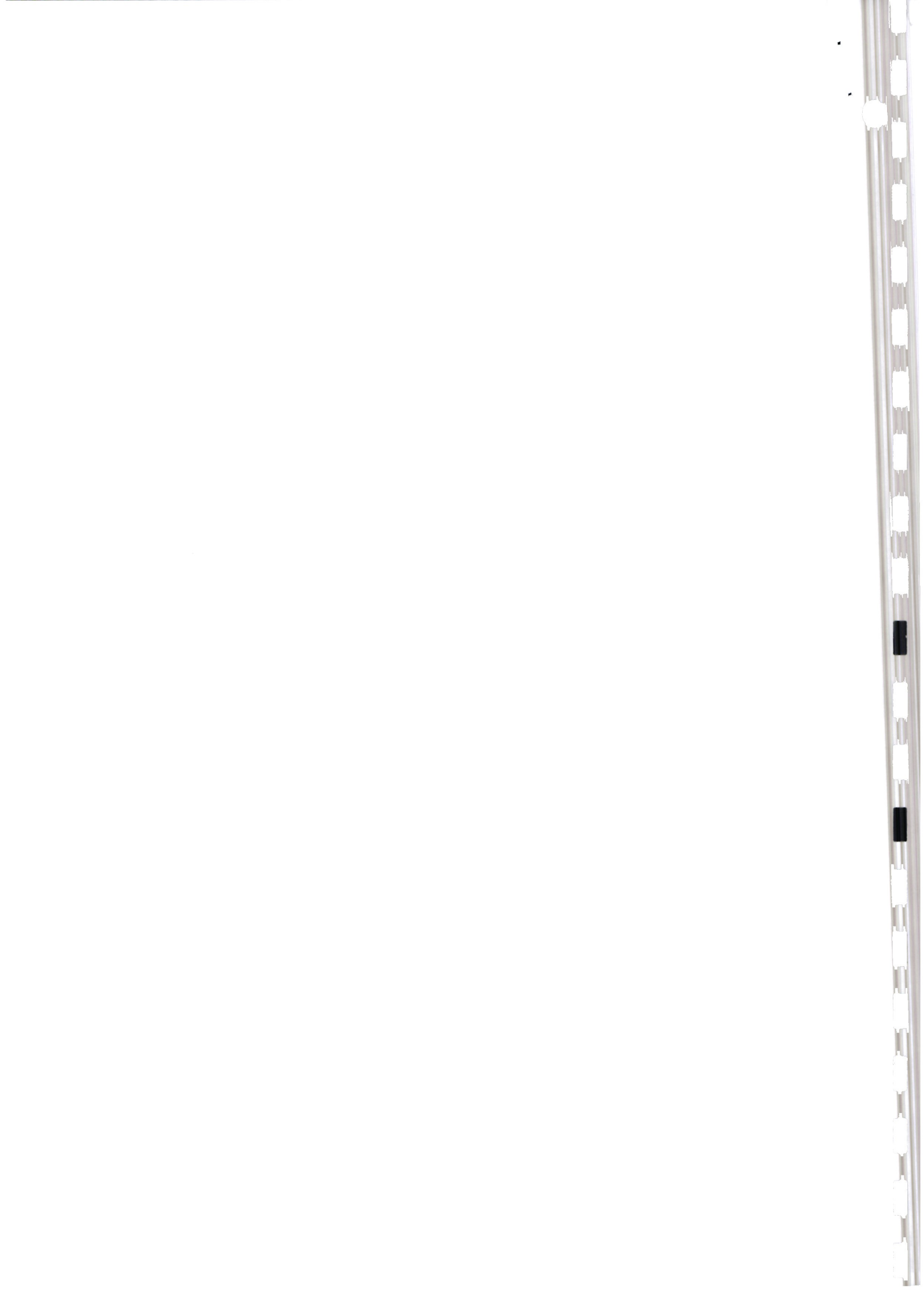
The objective is to efficient and effective support services for sustainable housing and urban development. This programme was allocated Kshs **285,245,131.00** which represent 1%. A total of Kshs **281,355,381.85** was spent under the following sub programmes:

- a) Sub Programme S.P 106010000: Administration, Planning & Support Services

4. Programme 4: Regulation and Development of Construction Industry

The objective is to oversee the construction industry and coordinate its development for sustainable socio-economic development. This programme was allocated Ksh **884,469,991.00** which represents 5%. A total of Ksh **739,255,477.00** was spent under the following sub programmes:

- a) Sub -Programme S.P 218010000: Building Standards and Research
- b) Sub -Programme S.P 218020000: Regulation of the Construction Industry
- c) Sub -Programme S.P 218030000: Research and capacity building in the construction industry



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Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2018 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2018

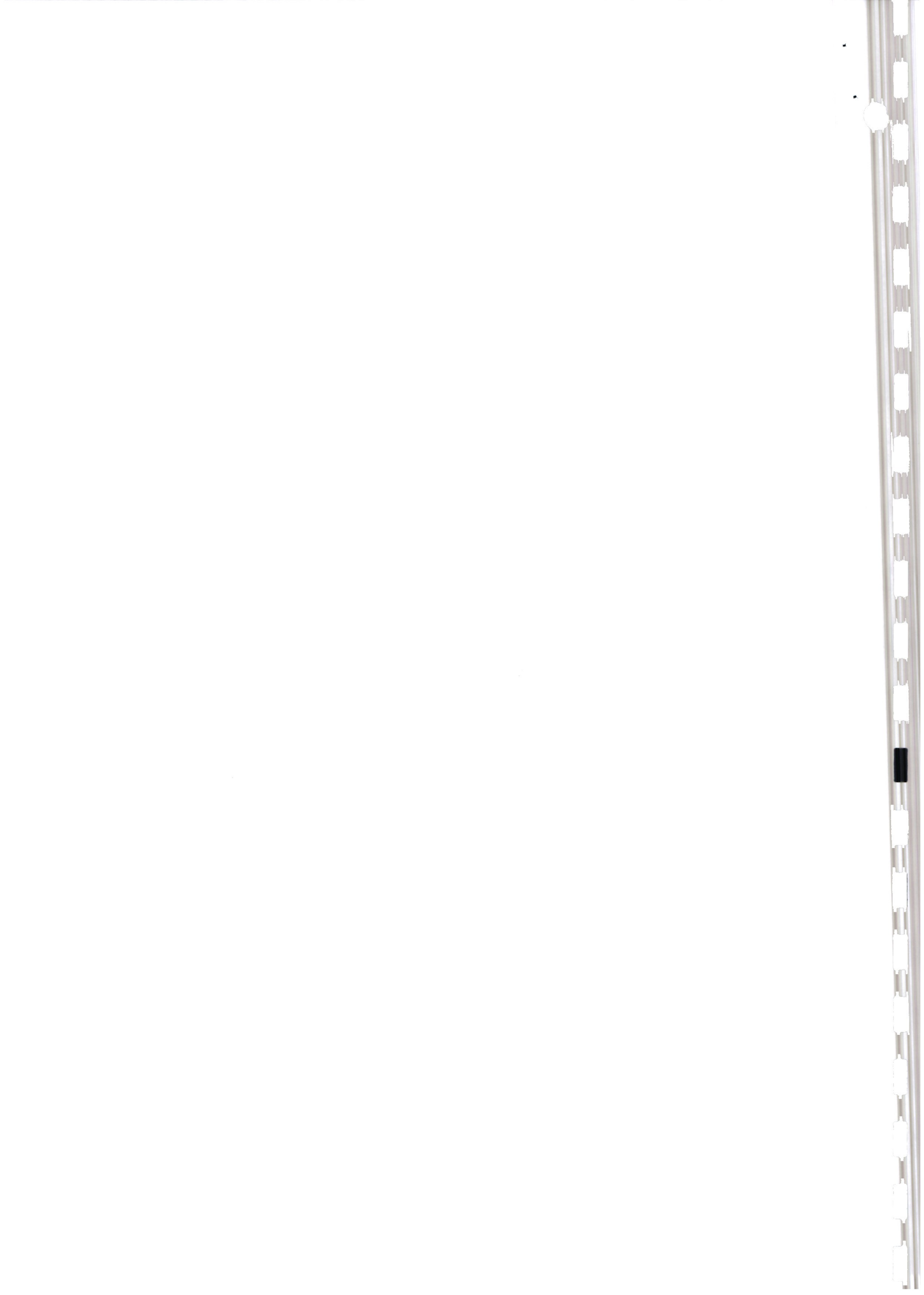
Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	18,446,992,995.00	15,660,924,054.00	2,786,068,941.00	85%
Total Payments	18,446,992,995.00	15,674,460,971.00	2,780,724,005.00	85%
Surplus for the Year	-	(13,536,917)		

Actual receipts by the MDAs stood at 15% below budget while actual payments were 15% below budget. This is attributable to underutilisation of budget allocation for acquisition of assets and less receipts from proceeds from foreign borrowings and exchequer provisions.

Budget Utilisation

The State Department spent KShs. 15,666,268,990.00 against an approved budget of KShs. 18,446,992,995.00 representing absorption of 85 %. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	634,800,000	631,878,028	2,921,972
Use of goods and services	1,948,645,110	1,459,004,725	489,640,385
Transfers to Other Government Units	3,293,560,752	2,286,053,114	1,007,507,638
Other grants and transfers	16,939,248	17,081,730	142,482
Social Security Benefits	5,110,000	1,093,108	4,016,892
Acquisition of Assets	12,547,937,885	11,279,350,266	1,268,587,619

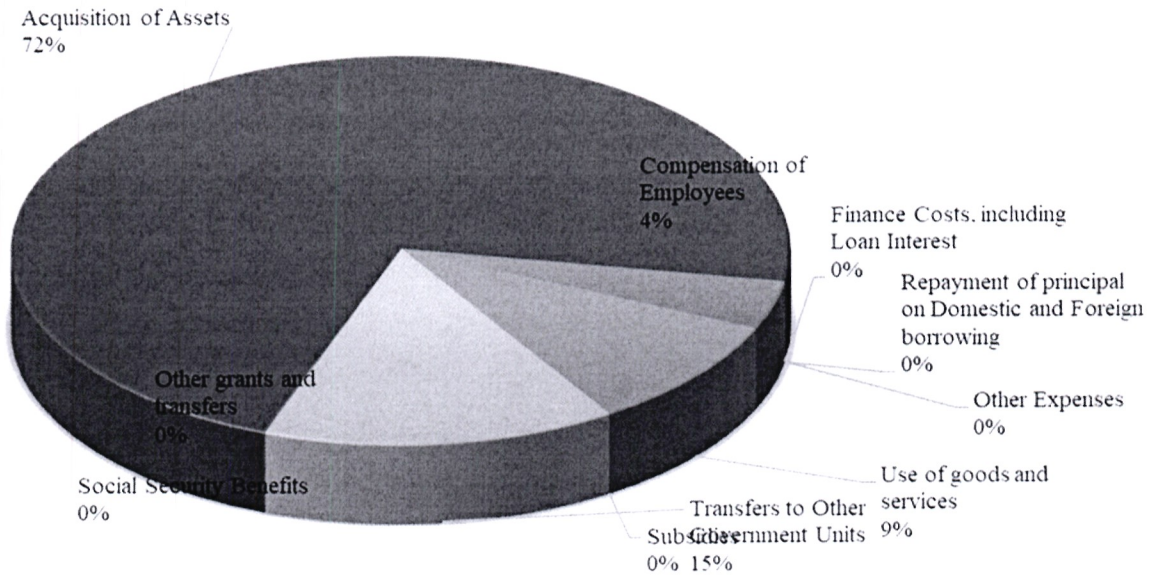


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Total Payments	18,446,992,995	15,674,460,971	2,772,532,024
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Budget Utilisation as Per Economic Items

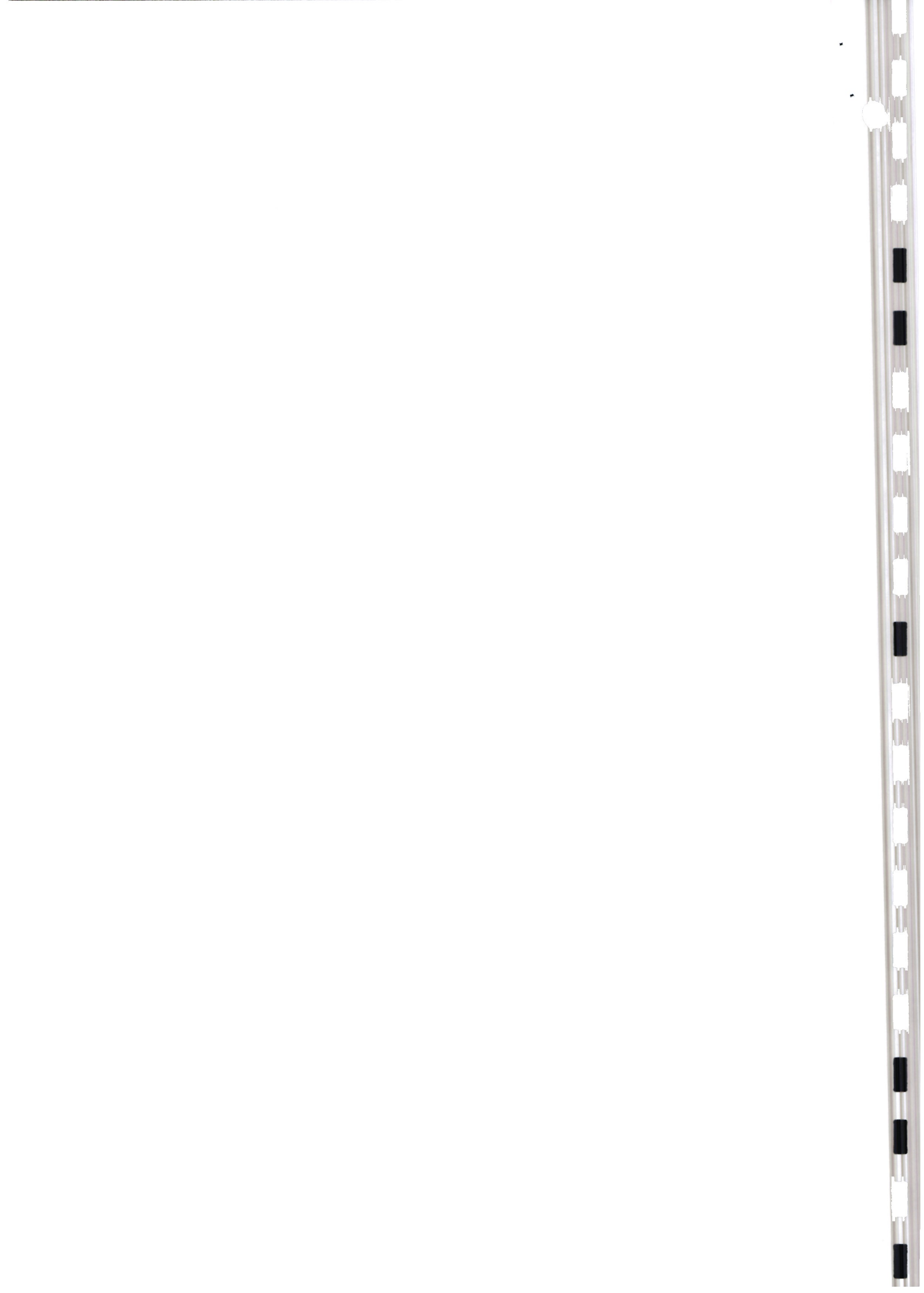


It is noted that 72% of the State Department's budget was used in Acquisition of assets, (15%) Transfers to other government units i.e. Projects, State Corporations, Semi-Autonomous Government Agencies (SAGAs). 12% of the budget was utilized on use of goods and services while 9% was utilized on Compensation of employees.

Current Year Performance against Prior Year

Financial Performance	Year to	Year to	Change	%
	30 th June 2018	30 th June 2017		
	KShs	KShs	KShs	Change
Total Receipts	15,660,924,054	14,919,165,139	741,758,915	1%
Total Payments	15,674,460,971	14,892,820,949	773,448,041	1%
Surplus/(Deficit) for the Year	-13,536,917	26,344,189		

Total receipts increased by 1% due to increase of funding to the MDAs mainly through exchequer releases and a increase proceeds from foreign borrowings. While there was an equivalent increase of 1% in payments attributed to the increased funding.



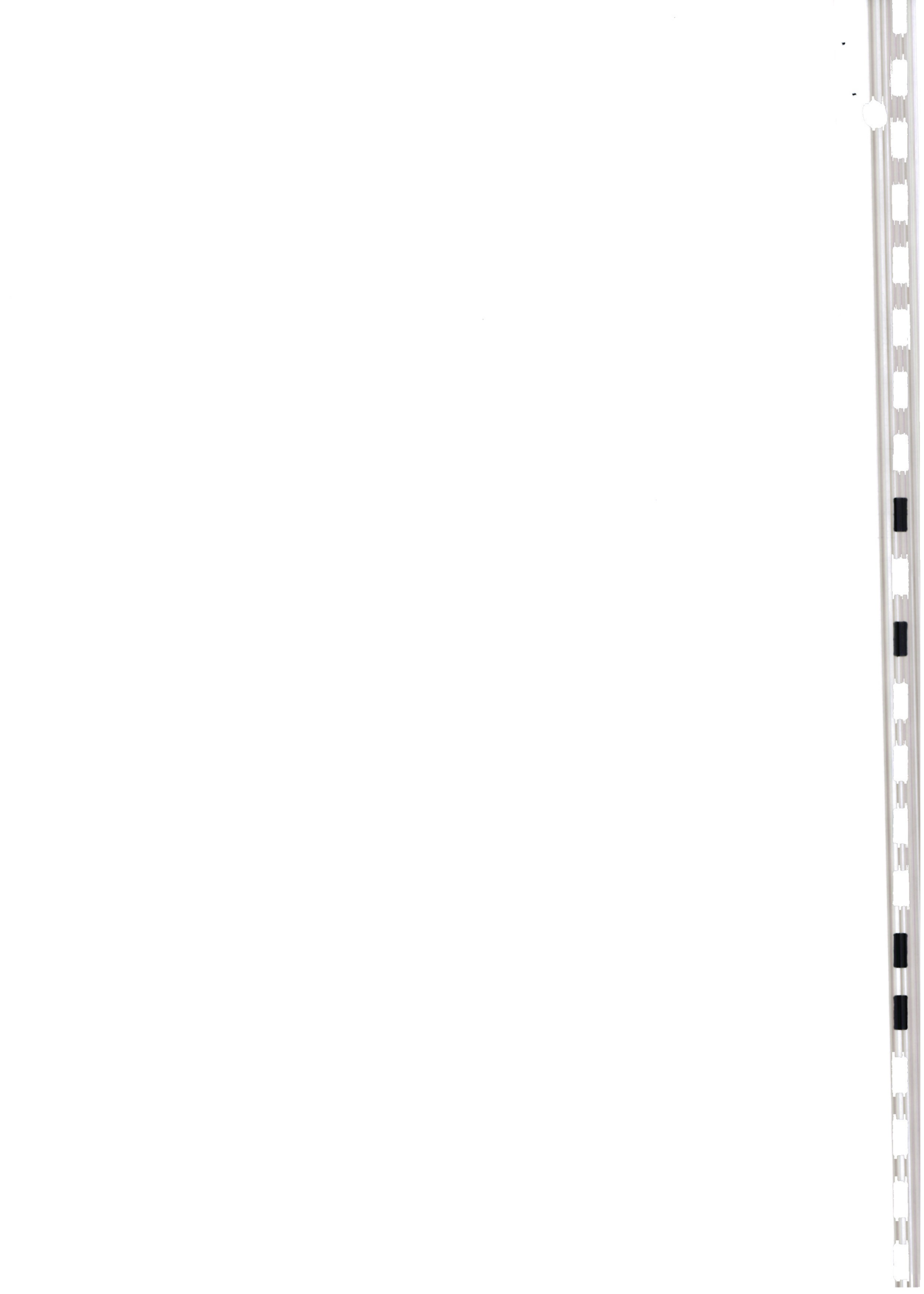
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Receipts

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipt sources include proceeds from foreign borrowings and revenues from rent deposits from National government residential houses.

The total receipts for FY 2017/2018 stood at KShs 15.66 Million, representing an 1% increase from KShs.14,919 Million for FY 2016/2017.



STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
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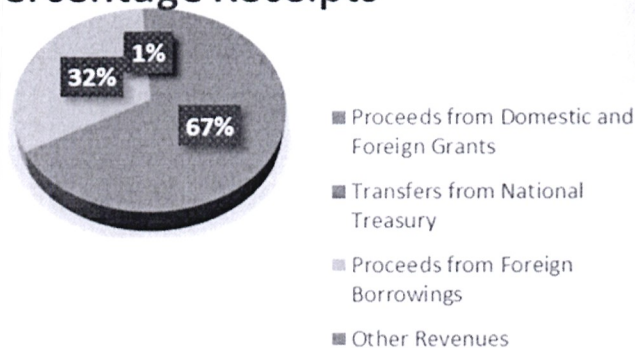
III. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

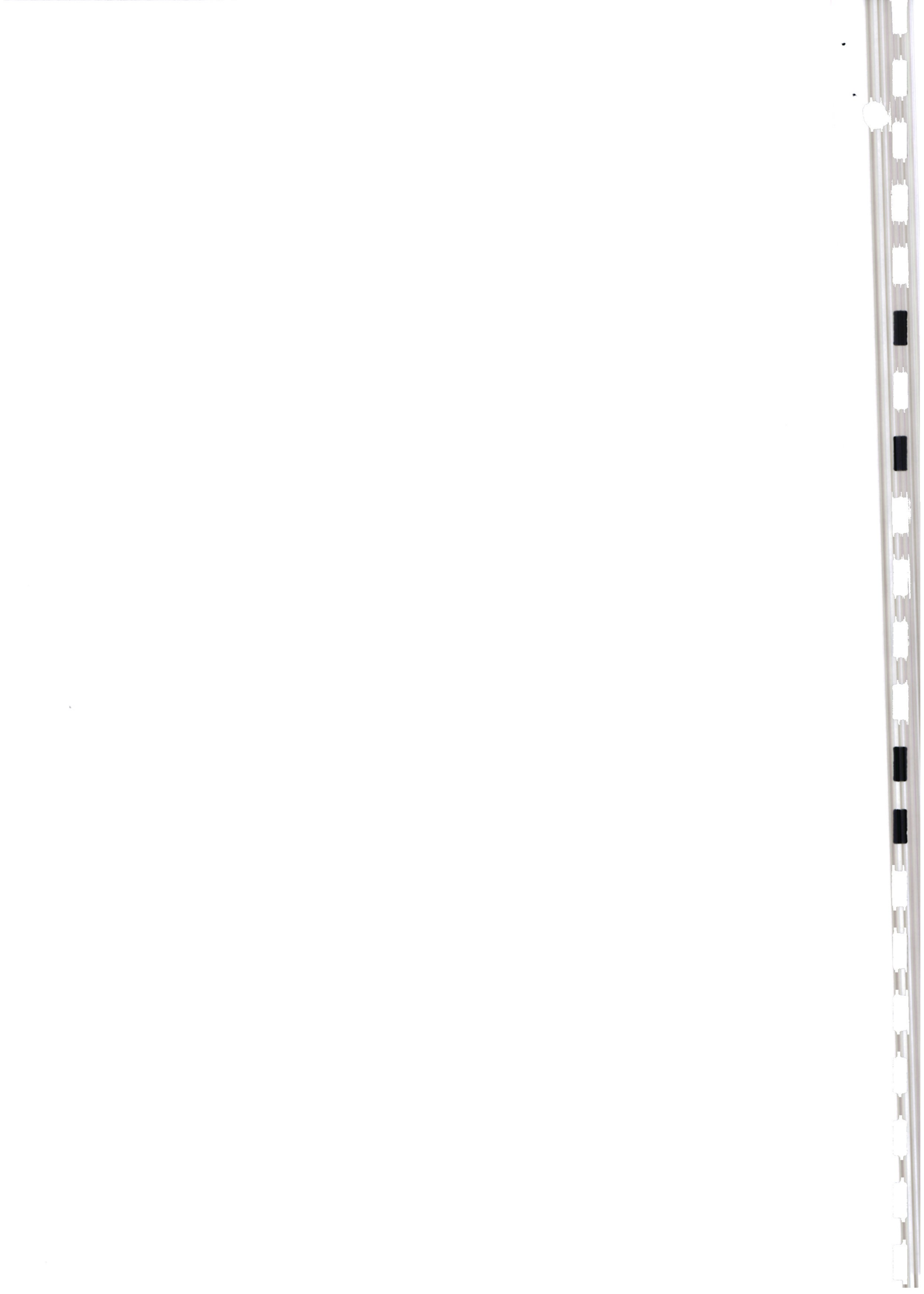
Total Receipts Breakdown

	2017-2018	2016-2017	Change	% change
	Kshs	Kshs		
RECEIPTS				
Proceeds from Domestic and Foreign Grants	-	200,000,000.00	(200,000,000.00)	-100%
Transfers from National Treasury	10,477,169,945.00	10,855,020,511.00	(377,850,566.00)	-3%
Proceeds from Foreign Borrowings	5,027,223,996.00	3,864,144,627.55	1,163,079,368.45	30%
Other Revenues	156,530,112.70	-	156,530,112.70	100%
			-	
TOTAL REVENUES	15,660,924,053.70	14,919,165,138.55	741,758,915.15	5%

The increase in total receipts is as a result of an increase in exchequer releases from the National Treasury by KShs 741,919 Million due to increased budgetary allocation. There was also an increase in proceeds from foreign borrowings by KShs 1.163 Billion. Other revenues increased to KShs 156,530 Million since the state department was given authority by the National Treasury to use the AIA collected this FY.

Percentage Receipts





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III. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2018. The major source of funding for the State Department Housing and Urban Development is exchequer releases that account for 67% of the total receipts.

Payments

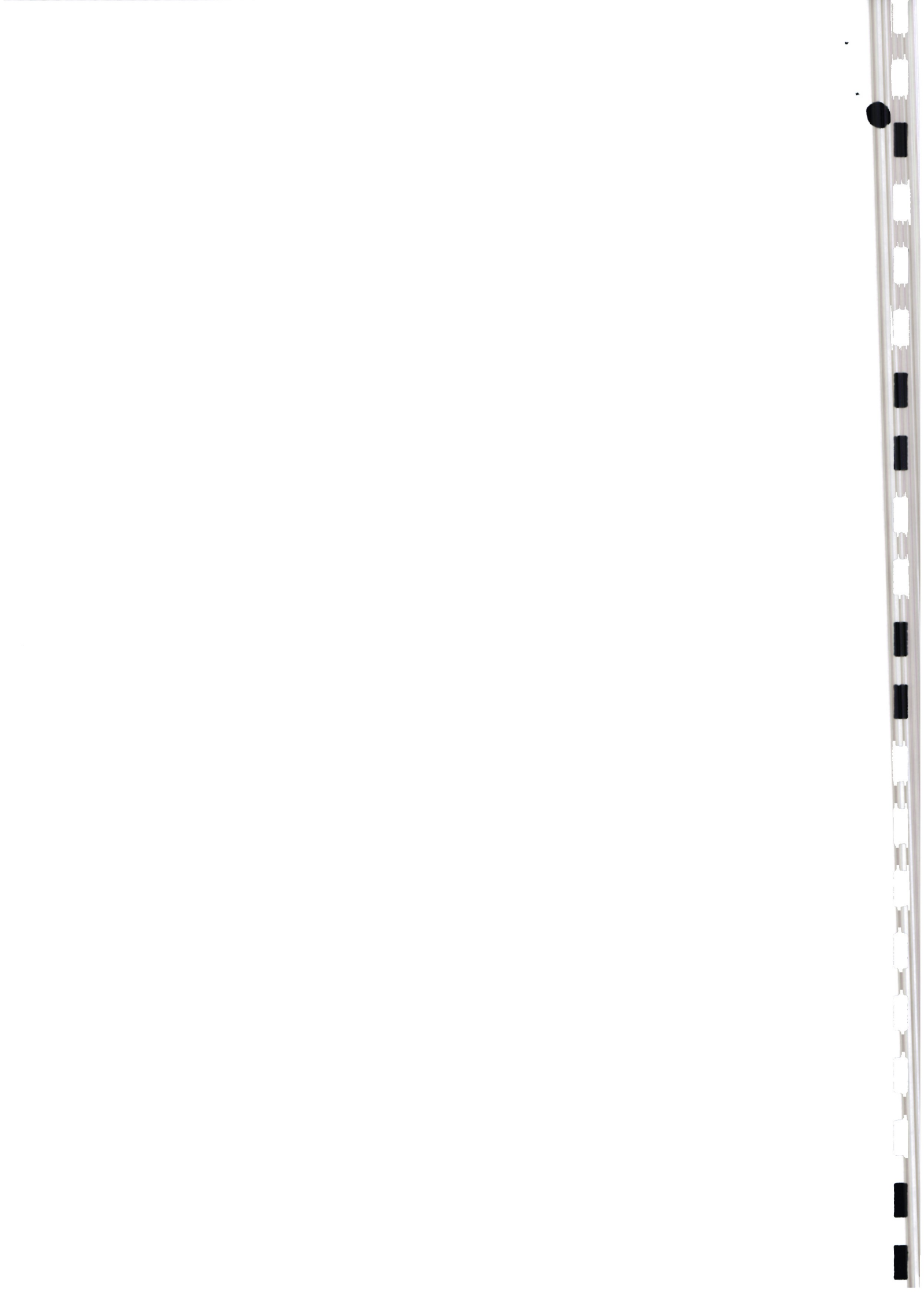
The State Department's payments mainly comprise of Transfers to Other Government entities i.e. Constituency Development Fund, Projects, State Corporations, Semi-Autonomous Government Agencies (SAGAs), use of goods, employee compensation and acquisition of assets.

The total payments for FY 2017/2018 stood at KShs 15. 666 Million, representing a 1% increase from KShs 14,892 Million for FY 2016/2017.

Total Payment Breakdown

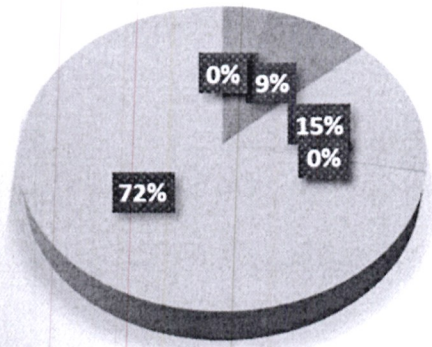
	2017-2018	2016-2017	Change	% change
	Kshs	Kshs		
PAYMENTS				
Compensation of Employees	631,878,027.60	528,651,429.20	103,283,039.40	20%
Use of goods and services	1,459,004,725.00	995,495,602.45	455,317,142.30	46%
Transfers to Other Government Units	2,286,053,114.00	460,231,848.00	1,825,821,266.00	397%
Other grants and transfers	17,081,730.00	14,668,860.50	2,412,869.50	16%
Social Security Benefits	1,093,108.00	150,000.00	943,108.00	629%
Acquisition of Assets	11,279,350,266.05	12,893,623,209.00	(1,614,272,942.95)	-13%
TOTAL PAYMENTS	15,674,460,971 .00	14,892,820,949.15	773,448,041.25	5%

The increase in payments is attributable to a significant increase in Transfers to other government entities and social security benefits of (397%) and (629%) respectively .and increase in Transfers to Other Government entities i.e. Constituency Development Fund (397%), Projects, State Corporations, Semi-Autonomous Government Agencies (SAGAs).

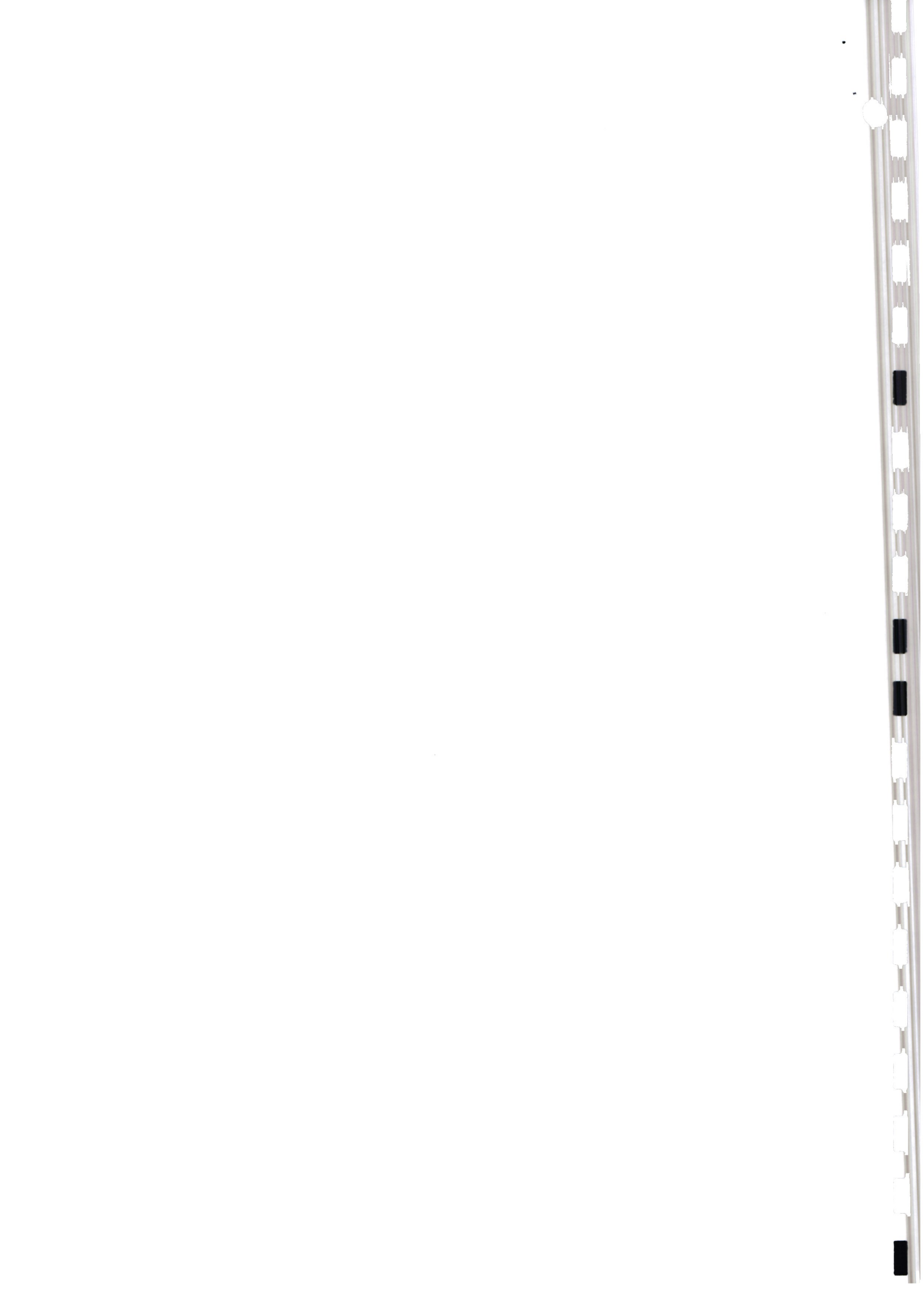


STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
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Percentage payments



- Compensation of Employees
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Social Security Benefits
- Acquisition of Assets
- Finance Costs, including Loan Interest



**NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
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III. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The diagram above depicts the share of major categories of payments for the fiscal year ended 30th June 2018.

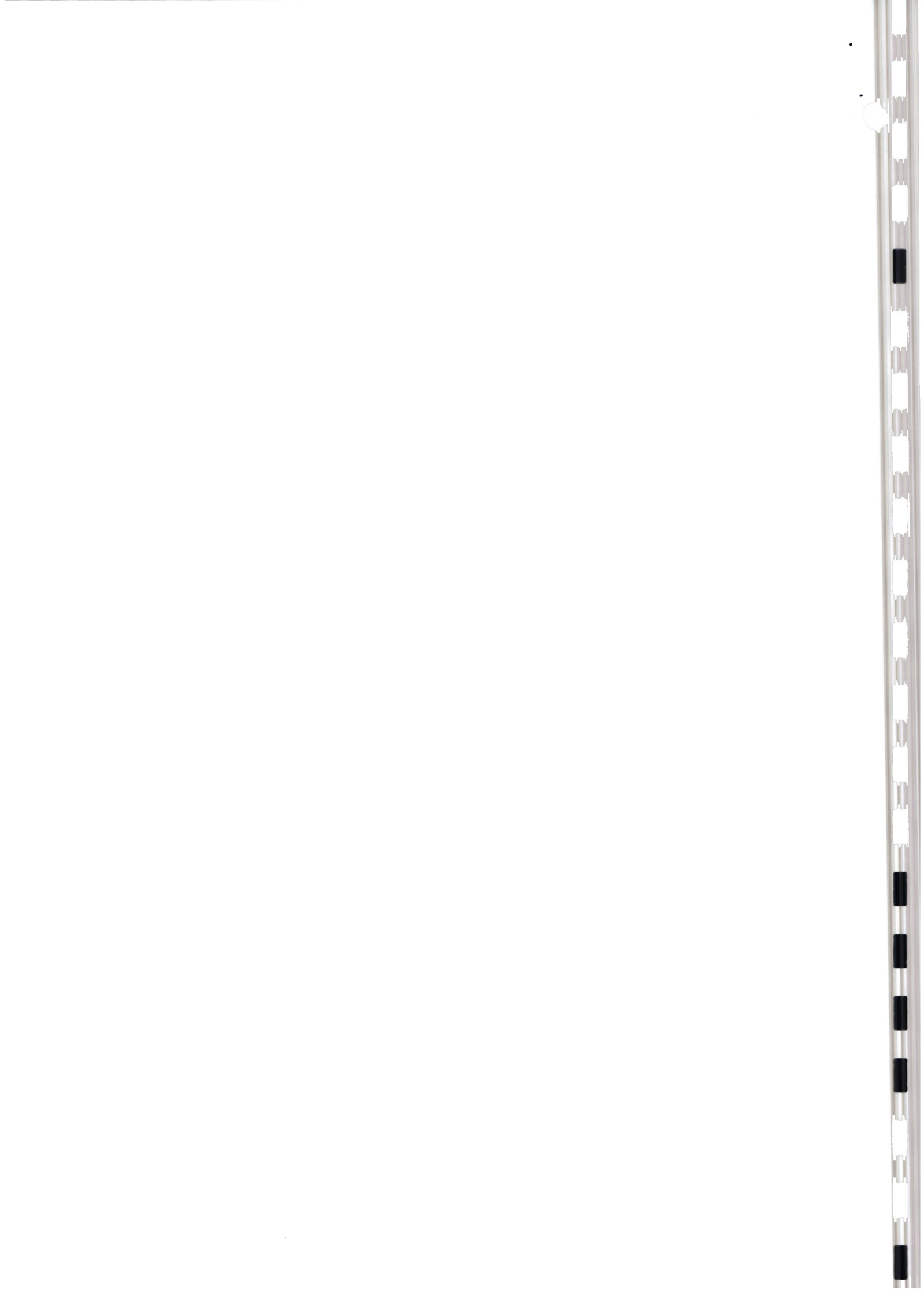
Financial Assets Summary

Financial Assets	As at 30th June 2018	As at 30th June 2017	Change	% Change
	KShs	KShs	KShs	
Bank Balances	307,147,816.25	684,112,357.35	(376,964,541.10)	-55%
Cash Balances	627.00	1,646.10	(1,019.10)	-62%
Accounts Receivables - Outstanding Imprest & Salary Advances	2,069,419.00	26,260,178.40	(24,190,759.40)	-92%
Total Financial Assets	309,217,862.25	710,374,181.85	(401,156,319.60)	-55%

Bank balances decreased by 55% as a result of increased payments of retention money during the year end.

Cash balances declined by 62% due to increased cash related transactions at the year-end mainly relating to staff imprest.

There is also a decline in accounts receivables by 92% as a result of prompt accounting for imprest advance by the imprest holders mainly towards year end.



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III. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Cash Flows and Cash Position

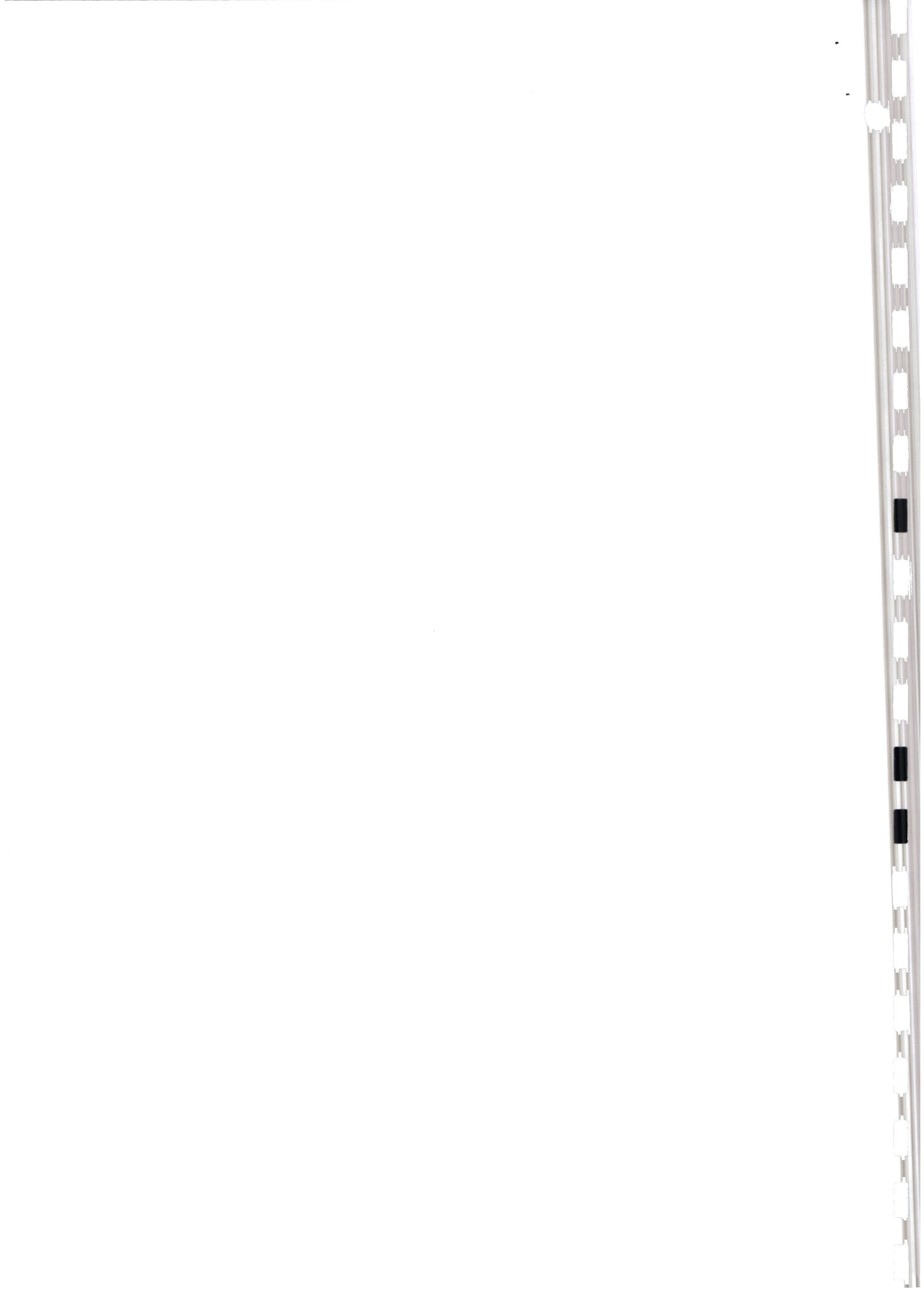
The cash and bank balances held by the State Department of Housing and Urban Development as at 30th June 2018 was KShs 307 Million compared to KShs 684 Million held as at 30th June 2017. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30th June 2016	As at 30th June 2015	Change	%
	KShs	KShs	KShs	Change
Bank Balances	307,147,816.25	684,112,357.35	(376,964,541.10)	-55%
Cash Balances	627.00	1,646.10	(1,019.10)	-62%
Total	307,148,443.25	684,114,003.45	(376,965,560.20)	-55%

Bank balances decreased by 55% as a result of increased payments of retention money during the year end.

Cash balances declined by 62% due to increased cash related transactions at the year-end mainly relating to staff imprest.



**NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.**

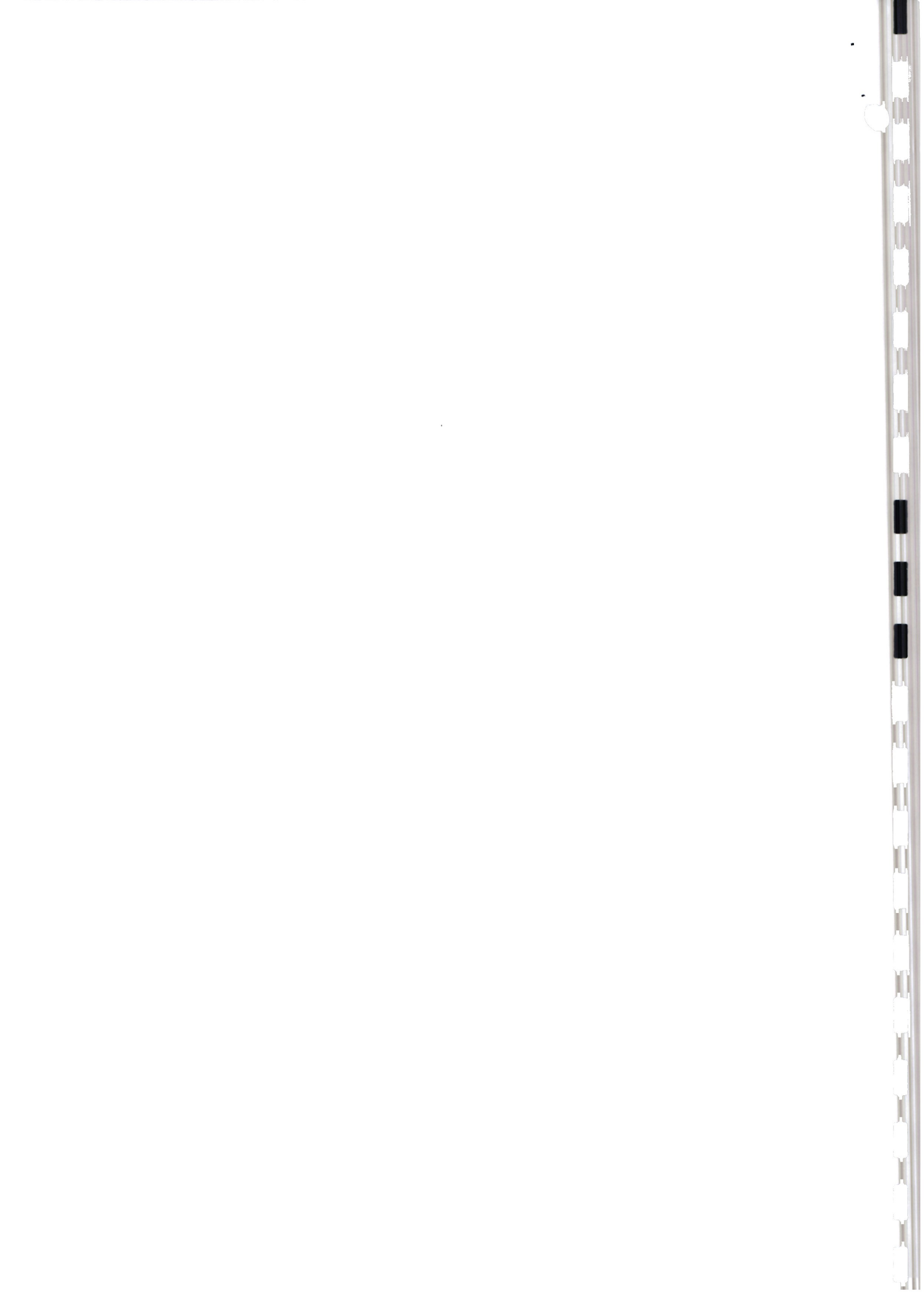
**STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018**

III. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Cash Flow Activities

The table below summarizes cash flows generated and used from various activities.

Cash Flow Activities	Year to 30th June 2018	Year to 30th June 2017	Change	% Change
	KShs	KShs	KShs	e
Net Cash Flows generated from Operating activities	5,875,160,709.85	9,713,592,584.90	(3,838,431,875.05)	-40%
Net Cash Flows used in Investing activities	11,279,350,266.05	12,893,623,209.00	1,614,272,942.95	-13%
Net Cash Flows generated in Financing activities	5,027,223,996.00	3,864,144,627.55	1,163,079,368.45	-30%
Net increase in Cash and Cash Equivalents	-376,965,560.20	684,114,003.45	(1,061,079,563.65)	-155%
Cash and Cash Equivalents at 1 July	684,114,003.45	-	684,114,003.45	
Cash and Cash Equivalents at 30 June	307,148,443.25	684,114,003.45	(376,965,560.20)	-55%



**STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018**

III. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

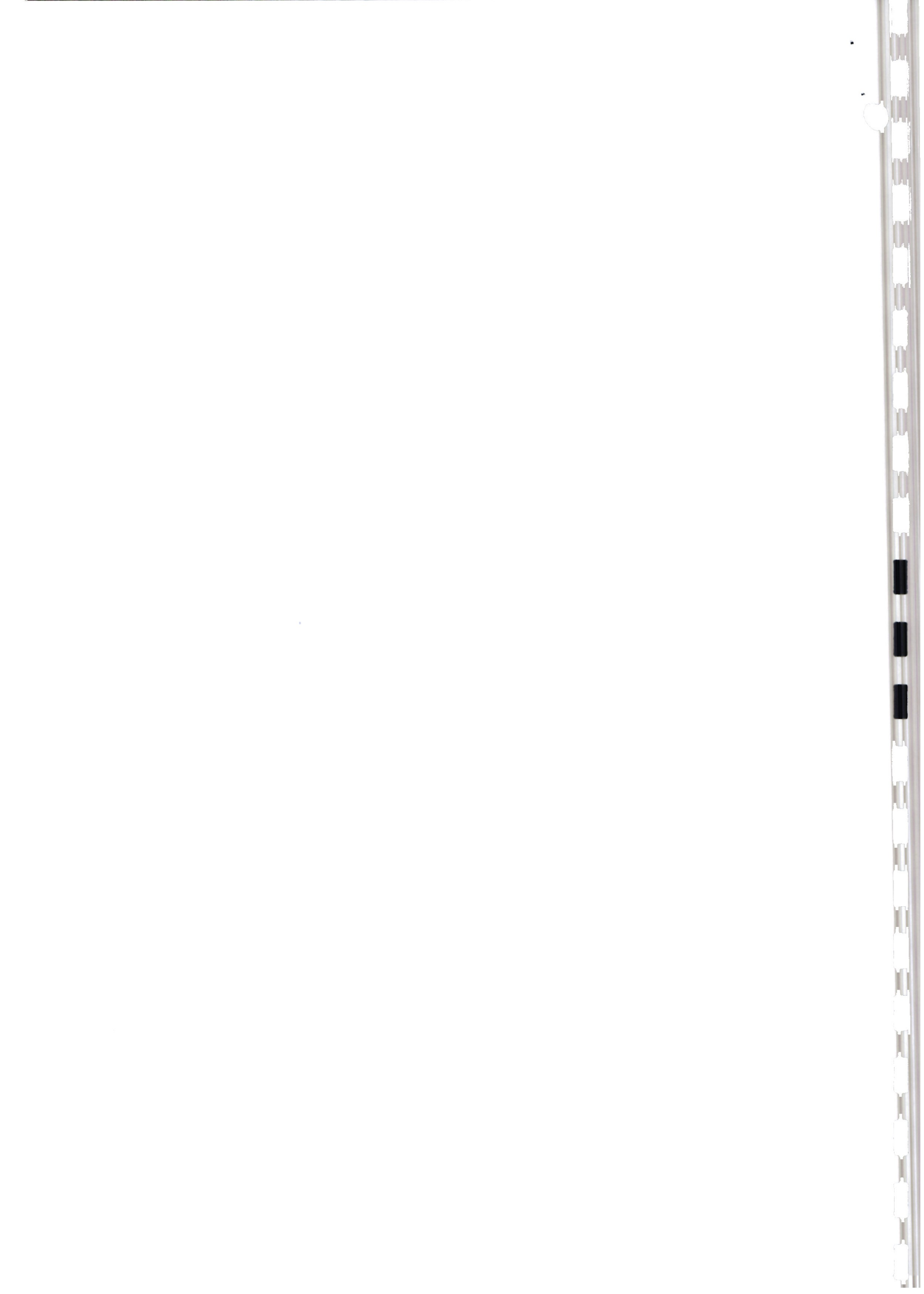
Net cash flows utilised in operating activities decreased due to an increase in amounts utilised in the transfer to other government entities by the State Department of Housing and Urban development.

Net cash flows utilised in investing activities decreased due to a decline in amounts utilised in the acquisition of assets by the State Department of Housing and Urban development.

Net cash flows generated in financing activities decreased in the current year due to a decrease in proceeds from domestic and foreign borrowings received in the current year compared to prior year by KShs 822 Million.

Key achievements of the State Department in the FY 2016/17

- Social Infrastructure in informal settlement under Kenya Informal Settlement Improvement Programme (KISIP):
 - 51 number, 30 meter high mast security lighting installed;
 - 42.5 km of settlement access roads constructed to bitumen standards;
 - 41.8 km of foot paths constructed;
 - 22.2km of drainage system constructed;
 - 84.6km of water pipeline constructed and 1,442 water connections done;
 - 45.9 km of sewer pipeline constructed and 3,684 sewer connections;
 - 11 ablution blocks completed
- Construction of Houses for Poor in the poor urban settlement (Kibera informal settlements).
- Development of 250 housing units under Civil Servants Tenant Purchase to 75% completion level
- Construction of Houses for Police and Prison Services: completed 250 in Kamulu police, DCI training school and Migosi police post. 1,600 more units are ongoing at various levels of completion.
- Sustainable Neighborhood housing Programme (SNP) in Mavoko is 62% complete.
- Construction of sewer lines and treatment plants in Ruiru and Thika- Juja is 44% complete.
- Construction of Kangundo Rd (Tala)- Kenol-Kangundo (Koma) and Katumani- Mombasa rd and rehabilitation of Kenol- Machakos Town- Katumani- Link road is 44% complete.
- 63 fire fighting vehicles, 3 water bowsers and 2 exhausters procured and distributed to Nairobi Metro Counties
- Constructions of markets,
 - Mbita Point (Homa Bay);
 - Mudete(Vihiga);
 - Kimumu;
 - Migwani/Mumbuni;
 - Kongowea; and
 - Awendo markets completed;
 - Karatina markets is at 92% completion level.



STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
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- Other markets across the country ongoing at an average of 65% completion
- Constructed 14 schools as follows:
 - Migosi Primary, Kisumu;
 - Bar Union Primary, Kisumu;
 - Kasagam Secondary, Kisumu;
 - Heshima Primary, Nakuru;
 - Kaptembwo Primary, Nakuru;
 - Nakuru West Secondary, Nakuru;
 - St. Bakhita Primary, Nairobi;
 - St. Michaels Secondary, Nairobi;
 - Mararui Primary, Nairobi;
 - Khadija Primary, Mombasa;
 - Khadija Secondary, Mombasa;
 - Kaa Chonjo Primary, Mombasa;
 - Kanyamedha Primary, Kisumu;
 - Magadi Primary, Kisumu.

Emerging issues related to the entity

- The adoption of the New Urban Agenda (NUA) which is a global commitment to sustainable urban development as a critical step for realizing sustainable development in an integrated and coordinated manner.
- The adoption of the 2030 Agenda for sustainable development in September 2015 (SDG) particularly goal 11 whose objective is to make cities and human settlements inclusive, safe, resilient and sustainable

Implementation challenges and recommended way forward.

- Unabated urban sprawl occurring ahead of planning has made development of critical infrastructure more cumbersome and expensive.
- High land compensation and resettlement costs.
- Lack of one stop shop real estate Advisory Centre to offer information on market trends, best practices, optimal areas and risk assessment on real estate investment
- Inadequate and delayed disbursement of funds to implement projects.
- Exogenous factors that interfere with projects implementation.
- Shortage of suitable serviced land in urban areas for housing development.
- Delays in remittances of mortgage and rent deductions by ministries and county governments and other public institutions to the Civil Servant's Housing Scheme.
- Poor enforcement and adherence to the quality development controls.
- Accessibility and rising cost of housing finance and building materials.



NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
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STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

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For the year ended June 30, 2018

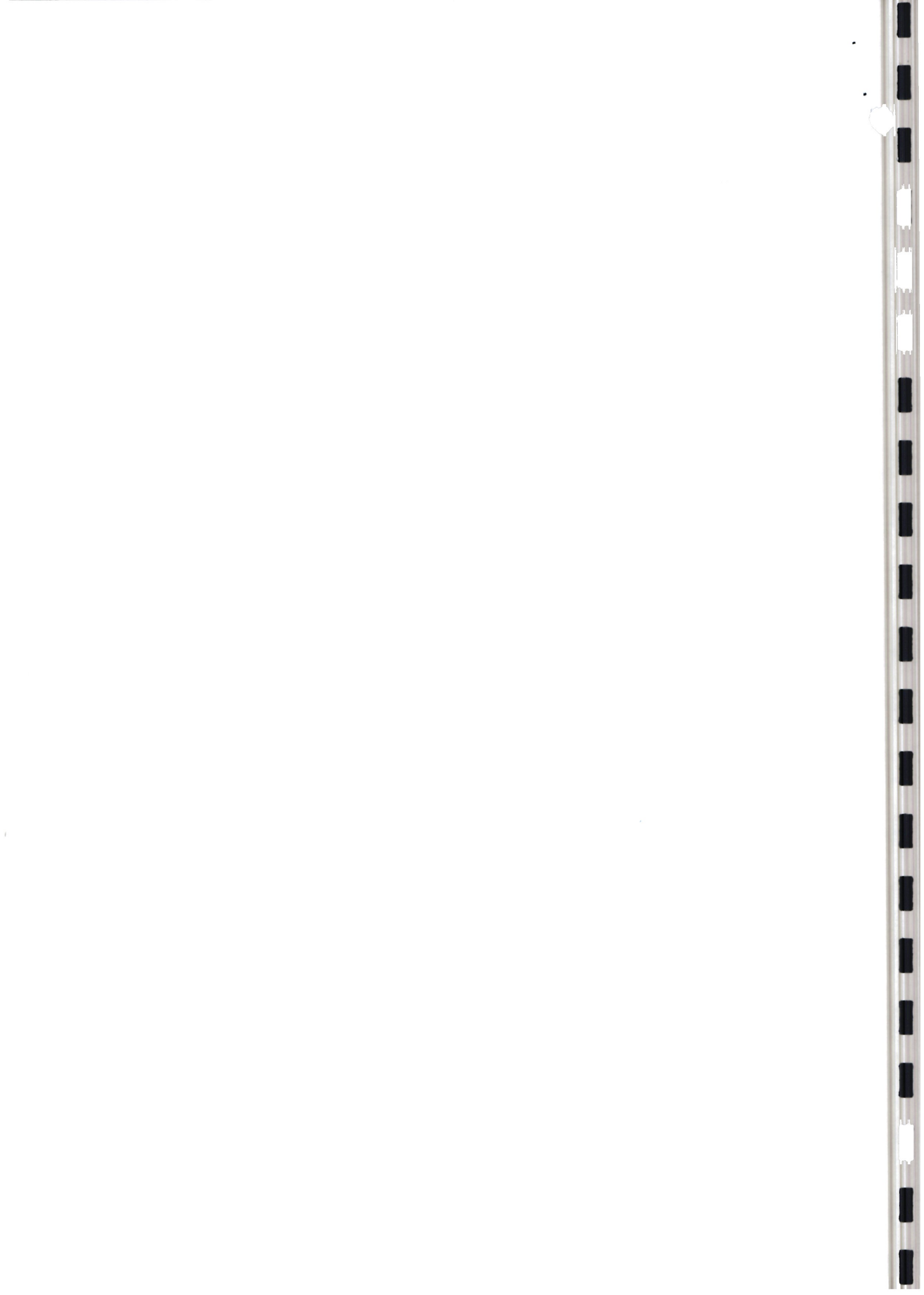
- Inadequate funding coupled with budget cuts which resulted in delays in competition of planned projects and programs. The pending projects will be included in the next year's budget to ensure their completion.
- Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery. The human resource department has written to public service commission requesting to go ahead in hiring new staff.

Sign



James Wainaina Macharia

CABINET SECRETARY



STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
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For the year ended June 30, 2018

IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

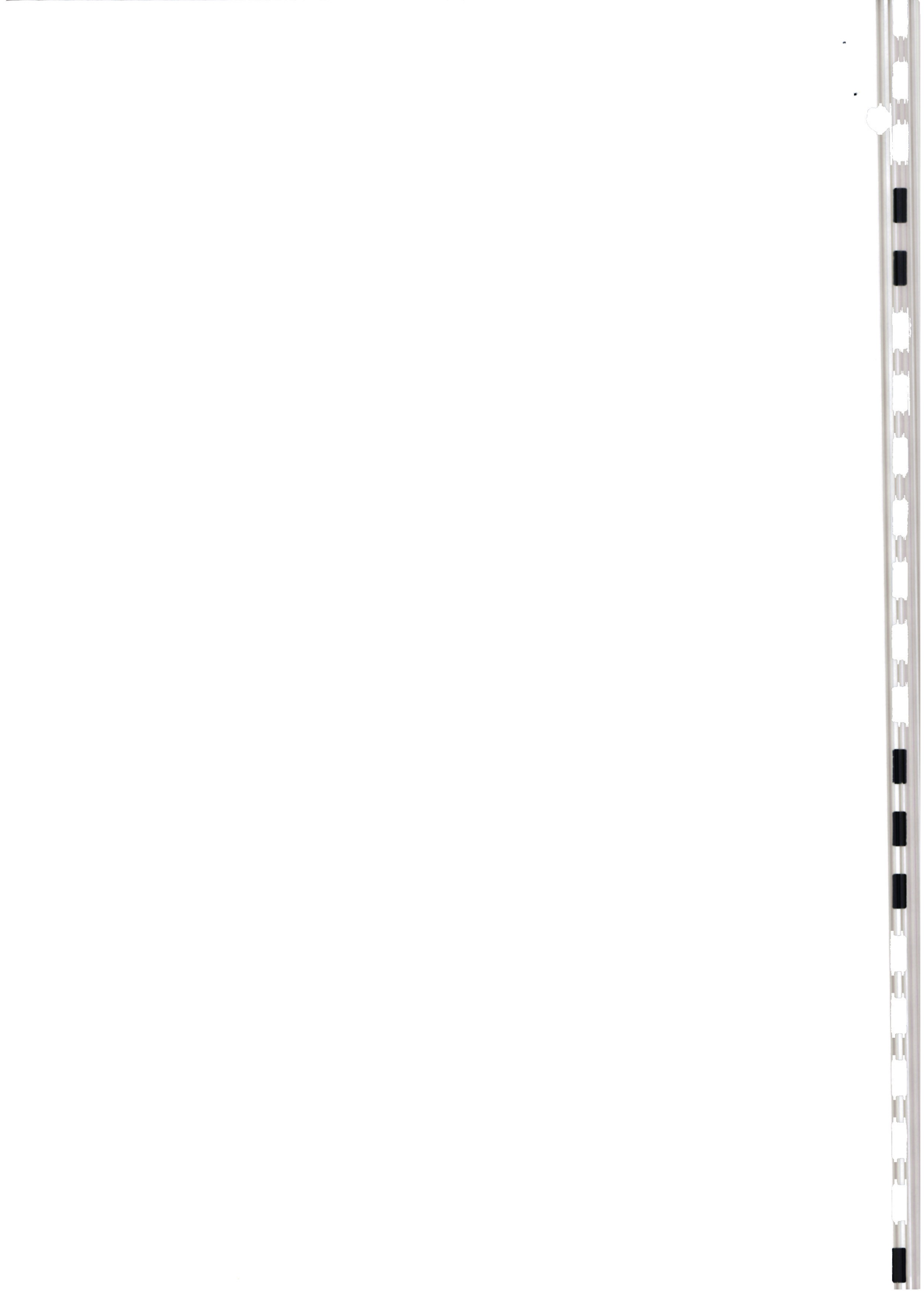
Section 83 (1) of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 83 (2(b))requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department of Housing and Urban Development is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the department for and as at the end of the period ended June 30th 2018.

This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the department
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

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



NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
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The Accounting Officer in charge of the State Department of Housing and Urban Development confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the department'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.

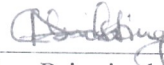
Approval of the financial statements

The department's financial statements were approved and signed by the Accounting Officer on
12/3 2018.



Principal Secretary

Name: Charles H. Mwaura



Ag. Principal Accounts Controller

Name: CHRISTINE DAMBYA

ICPAK Member Number: 13329



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of State Department of Housing and Urban Development set out on pages 1 to 27, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, with a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Adverse Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Suspense and Clearance Account

The Trial Balance as at 30 June 2018 did not balance as it reflects Kshs.101,740,405 described as suspense and clearance account. Management has not investigated/reconciled the balance and it is not possible to confirm the effect the figures may have on the financial statements for the year ended 30 June 2018.

1.2 Cash and Cash Equivalent

1.2.1 Recurrent Bank Account

The cash and cash equivalent balance of Kshs.307,147,816 as at 30 June 2018 as shown in the statement of financial assets and liabilities include Kshs.7,034,044 being cash held in recurrent bank account. The Trial Balance has a balance of Kshs.697,948,449 resulting to unexplained variance of Kshs.690,914,405. Further, the bank confirmation certificate as at 30 June 2018 had a balance of Kshs.38,413,152 while the cash book balance was Kshs.7,034,043. Management did not provide bank reconciliation statements for the account.

Report of the Auditor-General on the Financial Statements of State Department of Housing and Urban Development for the year ended 30 June, 2018

1.2.2 Development Bank Account

The cash and cash equivalent balance of Kshs.307,147,816 as at 30 June 2018 as shown in the statement of financial assets and liabilities include Kshs.3,703,183 being cash held in development bank account. The Trial Balance has a balance of Kshs.786,532,000 resulting to unexplained variance of Kshs.782,828,817. Further, the bank confirmation certificate as at 30 June 2018 had a balance of Kshs.14,944,099 while the cash book balance was Kshs.3,703,183. Management did not provide bank reconciliation statements for the account.

1.2.3 Deposits Bank Account

The cash and cash equivalent balance of Kshs.307,147,816 as at 30 June 2018 as shown in the statement of financial assets and liabilities include Kshs.296,410,590 being cash held in deposit bank account. The Trial Balance has a balance of Kshs.417,668,946 resulting to unexplained variance of Kshs.121,258,356 which has not been reconciled.

1.2.4 Cash in Hand and Cash in Transit

Similarly, the Trial balance as at 30 June 2018 has a balance of Kshs.10,177,007,503 referred to as cash in hand while in the financial statements only Kshs.627 was disclosed. The difference of Kshs.10,177,007,876 was not explained or reconciled.

In addition, the Trial Balance reflects Cash in Transit amounting to Kshs.9,971,930,237 which is not supported and the same completely omitted in the financial statements.

In the circumstance, it has not been possible to ascertain the completeness and accuracy of the cash and cash equivalent balance of Kshs.307,147,816 as at 30 June 2018.

2.0 Account Receivables

2.1 District Suspense

The Trial Balance reflects a balance of Kshs.101,740,405 described as District Suspense which is not included in the financial statements. Management did not provide a supporting schedule to the figure and investigations have not been conducted to find out the cause of the suspense.

2.2 Pre-payments

The Trial Balance has a figure of negative Kshs.5,742,838 described as other debtors and pre-payments which has not been explained/analyzed. In addition, the figure is not disclosed in the financial statements.

2.3 Temporary Imprest

As disclosed under note 12 to the financial statements reflect Government Imprests of Kshs.2,069,419 while the Trial Balance reflects (Kshs.14,079,569) resulting to unexplained and unreconciled difference of Kshs.16,148,988.

3.0 Transfer to Other Entities

Included under Note 7 on Transfer to Government Entities is an amount of Kshs.1,599,992,362 to Civil Servants Housing Scheme while the financial statements

reflects Kshs.1,088,689,662 resulting to a variance of Kshs.511,302,700. The variance of Kshs.511,302,700 has been reflected under the same note as transfer to others and no further details have been provided or availed for audit verification.

4.0 Account Payables-Deposits

The payables balance of Kshs.296,410,591 as at 30 June 2018 is at variance with the Trial Balance figure of Kshs.114,124,090 resulting to unreconciled and unexplained difference of Kshs.182,286,500.

5.0 Exchequer Release

The Exchequer release of Kshs.10,477,169,945 as stated in the statement of receipts and payments is at variance with the Trial Balance figure of Kshs.10,818,621,490 resulting to unexplained and unreconciled difference of Kshs.341,451,545. Further, from the documents availed for audit, the Exchequer release during the period under audit added up to Kshs.10,150,397,275 giving another variance of kshs.326,772,670. It was therefore not possible to ascertain the completeness and accuracy of the Exchequer release figure of Kshs.10,477,169,945 as stated in the statement of receipts and payments.

6.0 Rental Income

The rental income in the statement of receipts and payments was reflected as Kshs.156,530,113 while the Trial Balance reflects nil. Further, the rent reduced from Kshs.249,561,252 in 2016/2017 to Kshs.156,530,113 in 2017/2018 and no satisfactory explanation has been provided for the huge reduction.

7.0 Pending Bills

The financial statements under other important disclosures at page 26 reflect pending bills as Kshs.873,248,731 as at 30 June 2018. Had the pending bills been paid, the reported deficit for the year could have been increased to Kshs.(886,785,648).

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Adverse Audit Opinion.

Key Audit Matters

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

Unresolved Matters from Previous Year 2016/2017

The following matters reported in 2016/17 remained unresolved as at 30 June 2018:-

1.0. Account Receivables

- 1.1. The statement of assets and liabilities as at 30 June 2017 reflected financial assets totaling Kshs.710,374,182 out of which Kshs.26,260,178 are account receivables. Included in the account receivables balance of Kshs.26,260,178 is an amount of Kshs9,608,578 described as district suspense but no further details were availed and no investigations had been made as at 31 March 2018 to establish the details of the same.

Further, the account receivables balance included outstanding imprest totaling Kshs.16,651,602 issued to staff between 1 July 2012 and 30 June, 2017, an indication that some imprests have been outstanding for over five (5) years. This is contrary to Regulation 92 (5,6,7) of the Public Finance Management Act 2015 which require a holder of temporary imprest to account/surrender the imprest within 7 working days after returning to duty station.

2.0. Proceeds from Domestic and Foreign Grants

The statement of receipts and payments for the year ended 30 June 2017 reflected proceeds from domestic and foreign grants amounting to Kshs.200,000,000. Although the trial balance also reflected grants from Foreign Governments- direct payments treated as AIA amounting to Kshs.200,000,000, the total amount has not been supported.

3.0. Proceeds from Foreign Borrowing

The statement of receipts and payments for the year ended 30 June 2017 reflected proceed from foreign borrowings representing direct payment to Nairobi Metropolitan Service program amounting to Kshs.3,864,144,628. However, the audited financial statements for the program reflected Kshs.3,702,677,896 resulting to a variance of Kshs.161,466,732 which has not been explained or reconciled.

Further, the balance of Kshs.3,864,144,628 excluded foreign borrowings-draw-downs through exchequer amounting to Kshs.3,776,610,350 which is inadvertently included in the transfer from National Treasury-exchequer release balance of Kshs.10,855,020,511.

4.0. Pending Bills

The financial statements under other important disclosures reflected pending accounts payables (pending bills) amounting to Kshs.1,257,844,010 which had not been settled by 30 June 2017. Had the pending bills been settled, the surplus for the year would have been reduced by the same amount

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant

legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

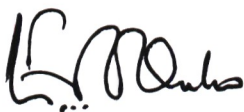
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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

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

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

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

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



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

Nairobi

02 April 2019



NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Reports and Financial Statements

For the year ended June 30, 2018

VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	2016-2017 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	-	200,000,000
Transfers from National Treasury	2	10,477,169,945	10,855,020,511
Proceeds from Foreign Borrowings	3	5,027,223,996	3,864,144,628
Other Revenues	4	156,530,113	-
TOTAL REVENUES		15,660,924,054	14,919,165,139
PAYMENTS			
Compensation of Employees	5	631,878,028	528,651,429
Use of goods and services	6	1,459,004,725	995,495,602
Transfers to Other Government Units	7	2,286,053,114	460,231,848
Other grants and transfers	8	17,081,730	14,668,861
Social Security Benefits	9	1,093,108	150,000
Acquisition of Assets	10	11,279,350,266	12,893,623,209
TOTAL PAYMENTS		15,674,460,971	14,892,820,949
SURPLUS/DEFICIT		(13,536,917)	26,344,189

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/3 2018 and signed by:


Principal Secretary

Name: Charles H. Mwaura


Principal Accounts Controller

Name: CHRISTINE DAMBYA

ICPAK Member Number: 13329



NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.


STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018

VII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11A	307,147,816	684,112,357
Cash Balances	11B	627	1,646
Total Cash And Cash Equivalents		307,148,443	684,114,003
Accounts Receivables - Outstanding Imprest and Clearence Accounts	12	2,069,419	26,260,178
TOTAL FINANCIAL ASSETS		309,217,862	710,374,182
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	13	296,410,590	684,029,992
NET FINANCIAL ASSETS		20,996,253	26,344,189
REPRESENTED BY			
Fund balance b/fwd	14	26,344,189	-
Deficit/Surplus for the year		(13,536,917)	26,344,189
NET FINANCIAL POSSITION		20,996,253	26,344,189

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/3 2018 and signed by:


Principal Secretary
Name:


Principal Accounts Controller
Name: CHRISTINE DAMBYA
ICPAK Member Number: 13329

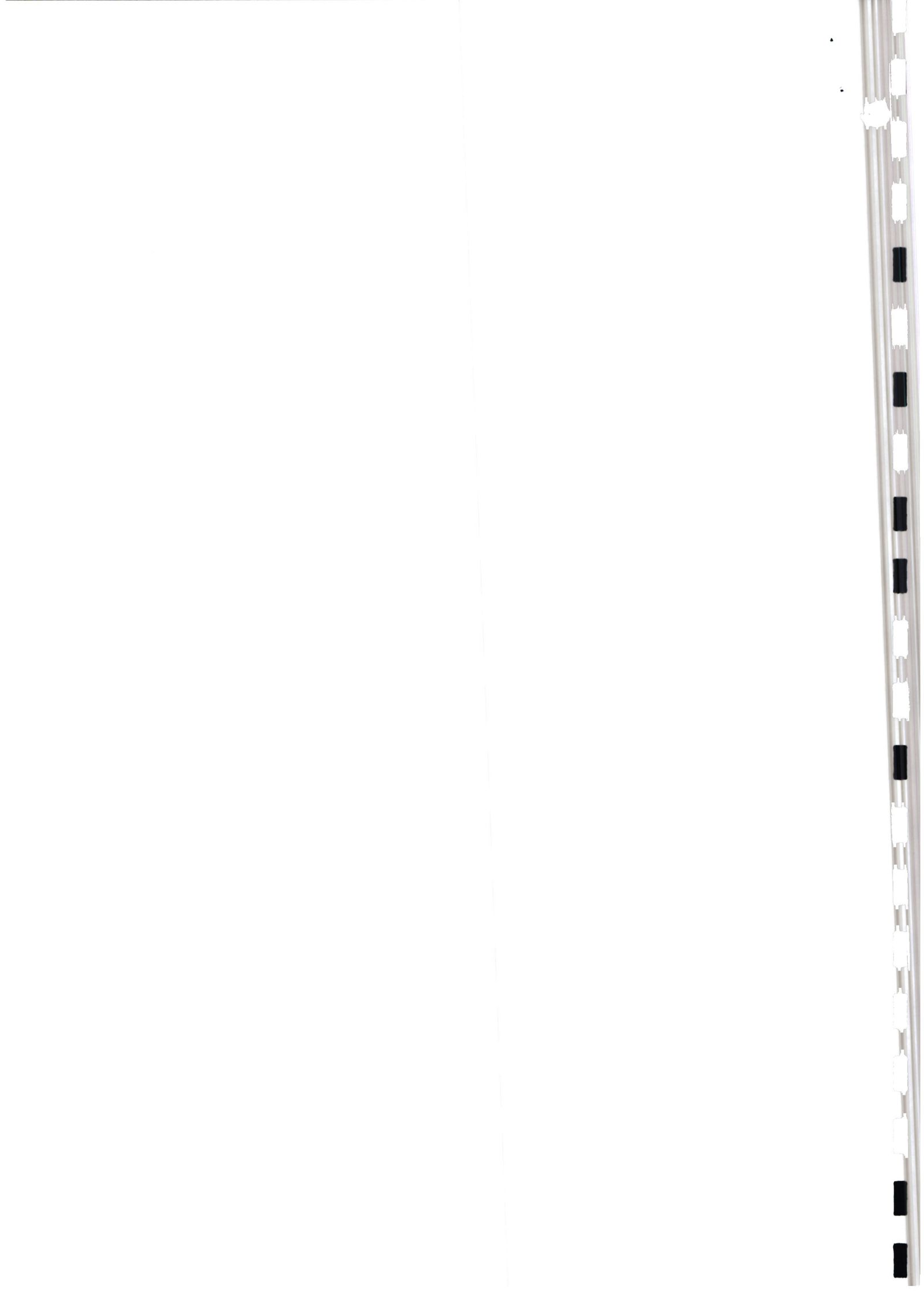


NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018

VIII. STATEMENT OF CASH FLOWS

	Note	2017-2018	2016-2017
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	0	200,000,000
Transfers from National Treasury	2	10,477,169,945	10,855,020,511
Other Revenues	4	156,530,113	0
		10,633,700,058	11,055,020,511
Payments for operating expenses			
Compensation of Employees	5	(631,878,028)	(528,651,429)
Use of goods and services	6	(1,459,004,725)	(995,495,602)
Transfers to Other Government Units	7	(2,286,053,114)	(460,231,848)
Other grants and transfers	8	(17,081,730)	(14,668,861)
Social Security Benefits	9	(1,093,108)	(150,000)
		(4,395,110,705)	(1,999,197,740)
Adjusted for:			
Changes in receivables		24,190,759	(26,260,178)
Changes in payables		(387,619,403)	684,029,992
Net cashflow from operating activities		5,875,160,710	9,713,592,585
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	(11,279,350,266)	(12,893,623,209)
Net cash flows from Investing Activities		(11,279,350,266)	(12,893,623,209)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	5,027,223,996	3,864,144,628
Net cash flow from financing activities		5,027,223,996	3,864,144,628
NET INCREASE IN CASH AND CASH EQUIVALENT		(376,965,560)	684,114,003
Cash and cash equivalent at BEGINNING of the year		684,114,003	0
Cash and cash equivalent at END of the year		307,148,443	684,114,003



NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Reports and Financial Statements

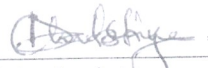
For the year ended June 30, 2018

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/3 2019 and signed by:



Principal Secretary

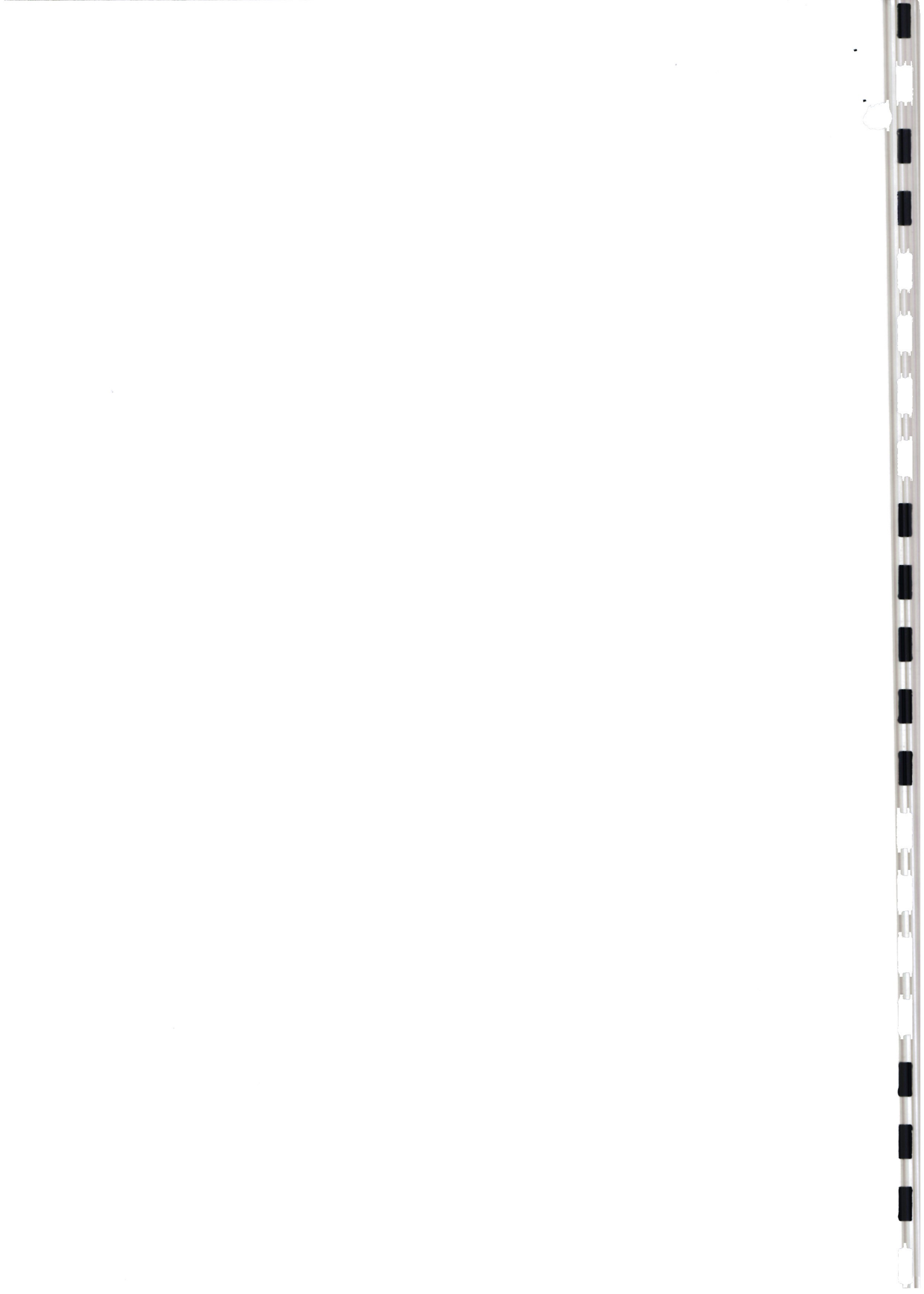
Name: Charles H. Mwanua



Principal Accounts Controller

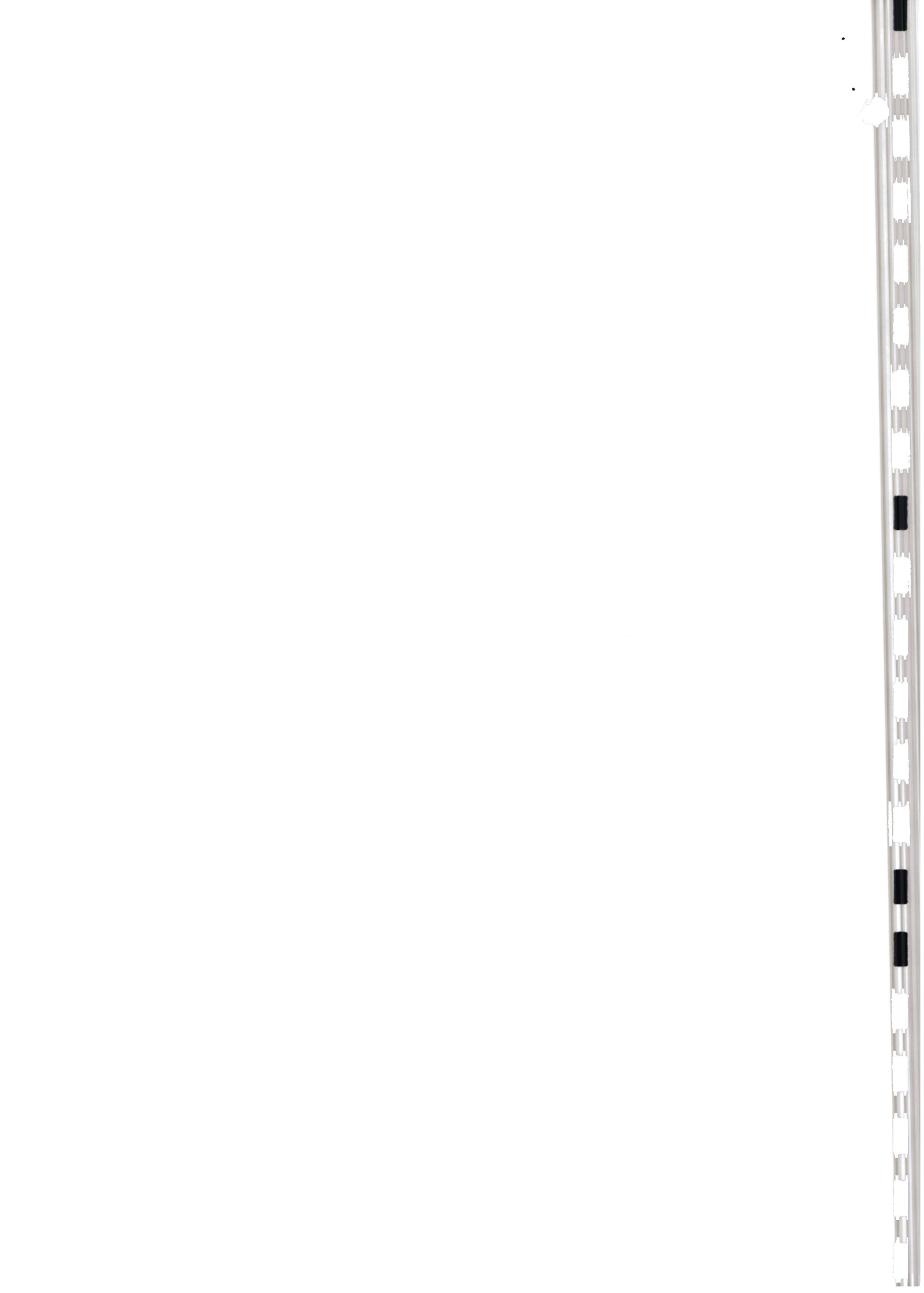
Name: CHRISTINE DAMBYA

ICPAK Member Number: 13329



X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	594,000,000.00	(594,000,000.00)	0.00	0.00	0.00	#DIV/0!
Exchequer releases	10,972,700,000.00	1,787,292,995.00	12,759,992,995.00	10,477,169,945.00	2,282,823,050.00	82%
Proceeds from Foreign Borrowings	1,900,000,000.00	3,300,000,000.00	5,200,000,000.00	5,027,223,996.00	172,776,004.00	97%
Proceeds from Sale of Assets	18,500,000.00	18,500,000.00	37,000,000.00	0.00	37,000,000.00	0%
Other Receipts(AIA)	0.00	450,000,000.00	450,000,000.00	156,530,112.70	293,469,887.30	35%
Total Receipts	13,485,200,000.00	4,961,792,995.00	18,446,992,995.00	15,660,924,053.70	2,786,068,941.30	85%
Payments						
Compensation of Employees	290,350,000.00	344,450,000.00	634,800,000.00	631,878,027.60	2,921,972.40	100%
Use of goods and services	503,898,161.00	1,444,746,949.00	1,948,645,110.00	1,459,004,724.90	489,640,385.10	75%
Transfers to Other Government Units	1,111,530,376.00	2,182,030,376.00	3,293,560,752.00	2,286,053,114.00	1,007,507,638.00	69%
Other grants and transfers	8,469,624.00	8,469,624.00	16,939,248.00	17,081,730.00	(142,482.00)	101%
Social Security Benefits	75,000.00	5,035,000.00	5,110,000.00	1,093,108.00	4,016,892.00	21%
Acquisition of Assets	6,084,526,839.00	6,463,411,046.00	12,547,937,885.00	11,279,350,266.05	1,268,587,618.95	90%
Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Grand Total	7,998,850,000.00	10,448,142,995.00	18,446,992,995.00	15,674,460,970.55	2,780,724,004.60	85%
Surplus/Deficit				(13,536,916.85)		




STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018

- (a) The revenue items form part of the AIA which are at 35% due rent not submitted from the collection points under the department of estates.
- (b) Below are commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)
- i. Proceeds from domestic and foreign grants are at 0% since we did not receive any donor grants hence the reduction under supplementary budget.
 - ii. Exchequer releases are at 82% due to lack of funds from the National Treasury
 - iii. Proceeds from Sale of Assets are at 0% since no any assets were disposed during the financial year 17-18.
 - iv. Use of goods and services are at 74% due to stringent procurement processes and receipt of exchequers days before the closure of the financial year 17-18
 - v. Transfers to Other Government Units is at 69% due to late submission of the exchequers from the National Treasury
 - vi. Overutilization of 101% under other grants and transfers was due to non-clearance of commuted transactions.
 - vii. Social Security Benefits was at 21% since the payments of gratuities had not been paid but were factored in the budget.
 - viii. Acquisition of Assets was at 90% due to late receiving of exchequer issues from the National Treasury and pro longed procurement processes

The entity financial statements were approved on 18/3 2018 and signed by:


Principal Secretary
Name: **Charles H. Mwanira**


Principal Accounts Controller
Name: **CHRISTINE DAMBYA**
ICPAK Member Number: **13329**



STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

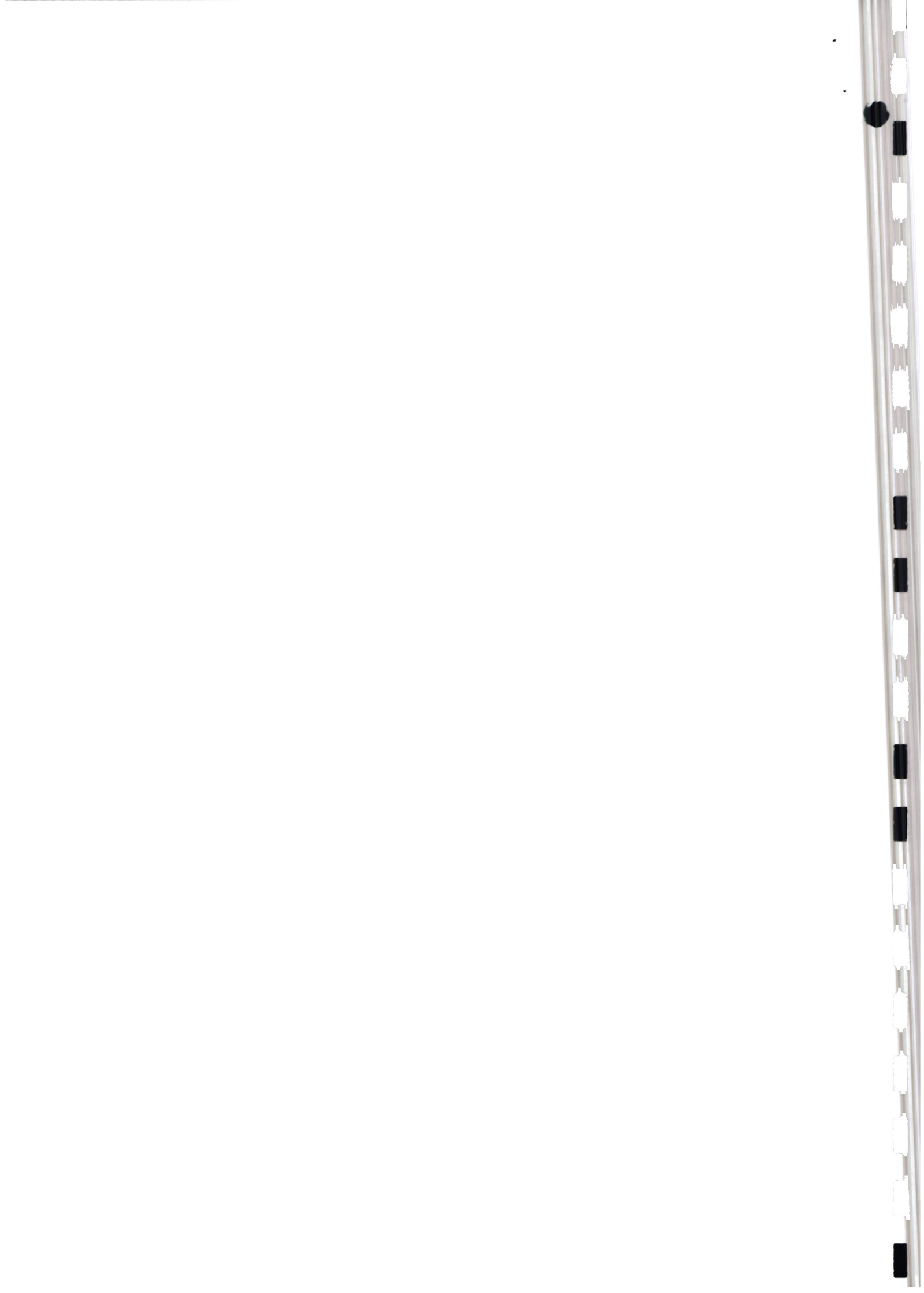
Reports and Financial Statements
For the year ended June 30, 2018

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	1,725,700,000.00	85,628,601.00	1,811,328,601.00	1,597,609,310.00	213,719,291.00	88%
Other Receipts	0.00	450,000,000.00	450,000,000.00	156,530,112.70	293,469,887.30	35%
Total Receipts	1,725,700,000.00	535,628,601.00	2,261,328,601.00	1,754,139,422.70	507,189,178.30	78%
PAYMENTS						
Compensation of Employees	290,350,000.00	344,450,000.00	634,800,000.00	631,878,027.60	2,921,972.40	100%
Use of goods and services	216,648,161.00	555,757,021.00	772,405,182.00	377,955,851.05	394,449,330.95	49%
Transfers to Other Government Units	343,030,376.00	486,530,376.00	829,560,752.00	686,060,752.00	143,500,000.00	83%
Other grants and transfers	8,469,624.00	8,469,624.00	16,939,248.00	17,081,730.00	(142,482.00)	101%
Social Security Benefits	75,000.00	5,035,000.00	5,110,000.00	1,093,108.00	4,016,892.00	21%
Acquisition of Assets	4,276,839.00	(1,763,420.00)	2,513,419.00	1,291,340.00	1,222,079.00	51%
Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Grand Total	862,850,000.00	1,398,478,601.00	2,261,328,601.00	1,715,360,808.65	554,159,772.50	75%
Surplus/Deficit				38,778,614.05	(46,970,594.20)	

Notes

- (a) The revenue items form part of the AIA which are at 35% due rent not submitted from the collection points under the department of estates.
- (b) Below are commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)



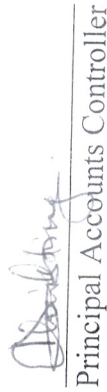
STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018

- i. Exchequer releases are at 88% due to lack of funds from the National Treasury
- ii. Use of goods and services are at 48% due to stringent procurement processes and receipt of exchequers days before the closure of the financial year 17-18
- iii. Transfers to Other Government Units is at 83% due to late submission of the exchequers from the National Treasury
- iv. Overutilization of 101% under other grants and transfers was due to non-clearance of commuted transactions.
- v. Social Security Benefits was at 21% since the payments of gratuities had not been paid but were factored in the budget.
- vi. Acquisition of Assets was at 51% due to late receiving of exchequer issues from the National Treasury and prolonged procurement processes

The entity financial statements were approved on 12/3 2018 and signed by:

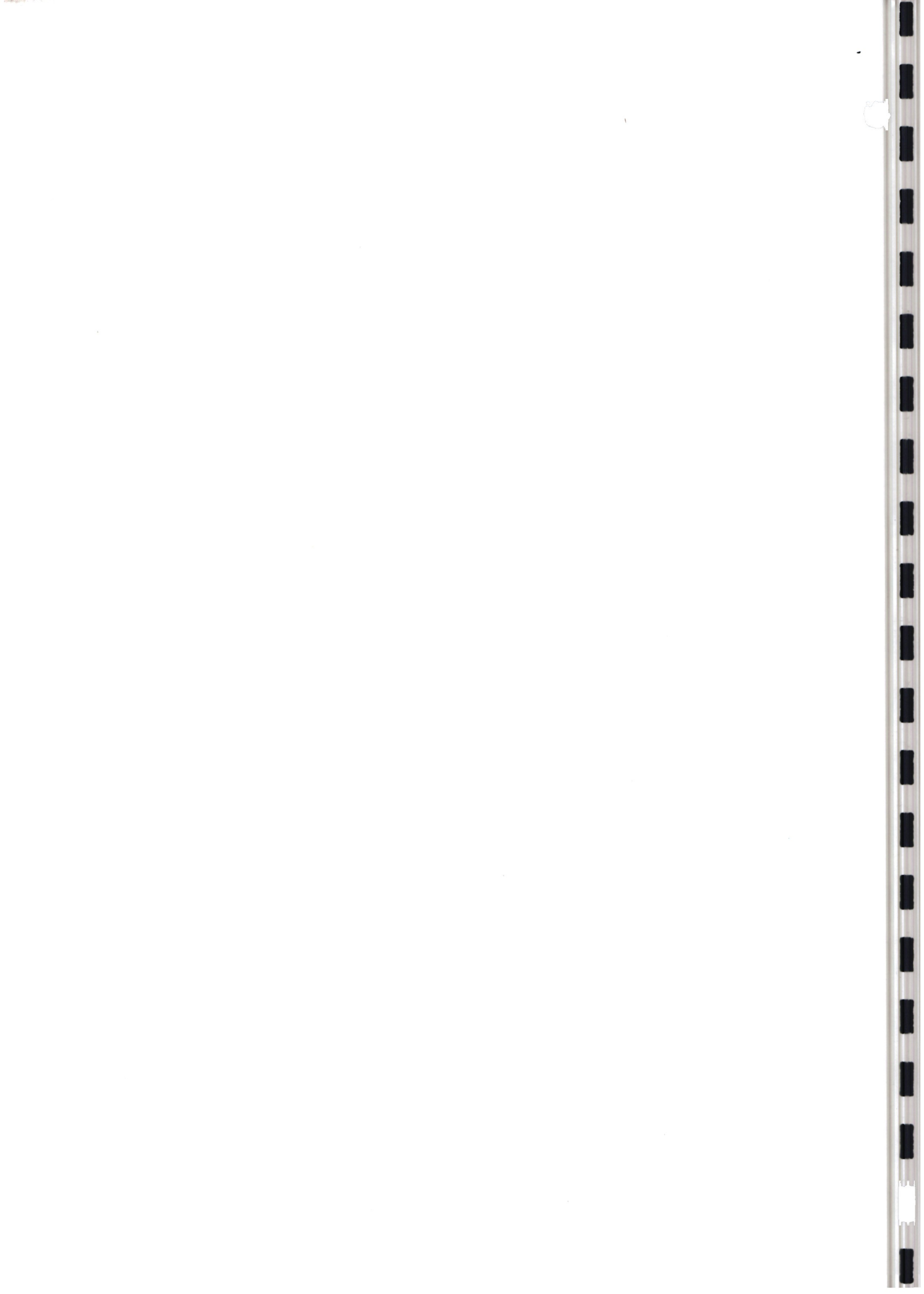

Principal Secretary

Name: **Charles H. Mwanama**


Principal Accounts Controller

Name: **CHRISTINE DAMBYA**

ICPAK Member Number: **13329**



I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2018

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	594,000,000.00	594,000,000.00	-	-	-	#DIV/0!
Exchequer releases	9,247,000,000.00	1,701,664,394.00	10,948,664,394.00	8,879,560,635.00	2,069,103,759.00	81%
Proceeds from Foreign Borrowings	1,900,000,000.00	3,300,000,000.00	5,200,000,000.00	5,027,223,996.00	172,776,004.00	97%
Proceeds from Sale of Assets	18,500,000.00	18,500,000.00	37,000,000.00	-	37,000,000.00	0%
Total Receipts	11,759,500,000.00	4,426,164,394.00	16,185,664,394.00	13,906,784,631.00	2,278,879,763.00	86%
Payments						
Use of goods and services	287,250,000.00	888,989,928.00	1,176,239,928.00	1,081,048,873.85	95,191,054.15	92%
Transfers to Other Government Units	768,500,000.00	1,695,500,000.00	2,464,000,000.00	1,599,992,362.00	864,007,638.00	65%
Acquisition of Assets	6,080,250,000.00	6,465,174,466.00	12,545,424,466.00	11,278,058,926.05	1,267,365,539.95	90%
Grand Total	7,136,000,000.00	9,049,664,394.00	16,185,664,394.00	13,959,100,161.90	2,226,564,232.10	86%
Surplus/Deficit	4,623,500,000.00	- 4,623,500,000.00	-	(52,315,530.90)	(52,315,530.90)	

(a) Below are commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)



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

- i. Proceeds from domestic and foreign grants are at 0% since we did not receive any donor grants hence the reduction under supplementary budget.
- ii. Exchequer releases are at 81% due to lack of funds from the National Treasury
- iii. Proceeds from Sale of Assets are at 0% since no any assets were disposed during the financial year 17-18.
- iv. Use of goods and services are at 92% due to stringent procurement processes and receipt of exchequers days before the closure of the financial year 17-18
- v. Transfers to Other Government Units is at 65% due to late submission of the exchequers from the National Treasury
- vi. Acquisition of Assets was at 90% due to late receiving of exchequer issues from the National Treasury and prolonged procurement processes

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


Principal Secretary

Name: **Charles H. Musaura**


Principal Accounts Controller

Name: **CHRISTINE DAMBWA**

ICPAK Member Number: **13329**



STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018

I. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	-434,560.00	434,560.00
	0	Default - Non Programmatic	0	-434,560.00	434,560.00
102000000		Housing Development and Human Settlement	7,024,666,437.00	5,341,369,487.70	1,683,296,949.30
	102010000	Housing Development	5,086,883,828.00	4,141,221,757.40	945,662,070.60
	102020000	Estate Management	1,937,782,609.00	1,200,147,730.30	737,634,878.70
105000000		Urban and Metropolitan Development	10,252,611,436.00	9,304,723,203.85	947,888,232.15
	105020000	Metropolitan Planning & Infrastructure Development	7,196,981,609.00	6,396,289,038.70	800,692,570.30
	105040000	Urban Planning, Investment and Research	3,055,629,827.00	2,908,434,165.15	147,195,661.85
	105050000	Urban Markets Development	0	0	0.00
106000000		General Administration Planning and Support Services	285,245,131.00	281,355,381.85	3,889,749.15
	106010000	Administration, Planning & Support Services	285,245,131.00	281,355,381.85	3,889,749.15
218000000			884,469,991.00	747,447,457.15	137,022,533.85
	218010000		829,560,752.00	694,252,732.15	135,308,019.85
	218020000		10,132,556.00	9,114,673.00	1,017,883.00
	218030000		44,776,683.00	44,080,052.00	696,631.00
		Grand Total	18,446,992,995.00	15,674,460,970.55	2,772,532,024.45



STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018

XIII. SIGNIFICANT ACCOUNTING POLICIES

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

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for;

- a) Receivables that include imprests and salary advances and District suspense's
- b) Payables that include deposits of rent received and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the State Department of Housing and Urban Development. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity

KENSUF

KISIP-Road construction, street lighting and drainage and sewerage

City of Kisumu-Road construction, markets, dumpsites

Korogocho slum upgrading-

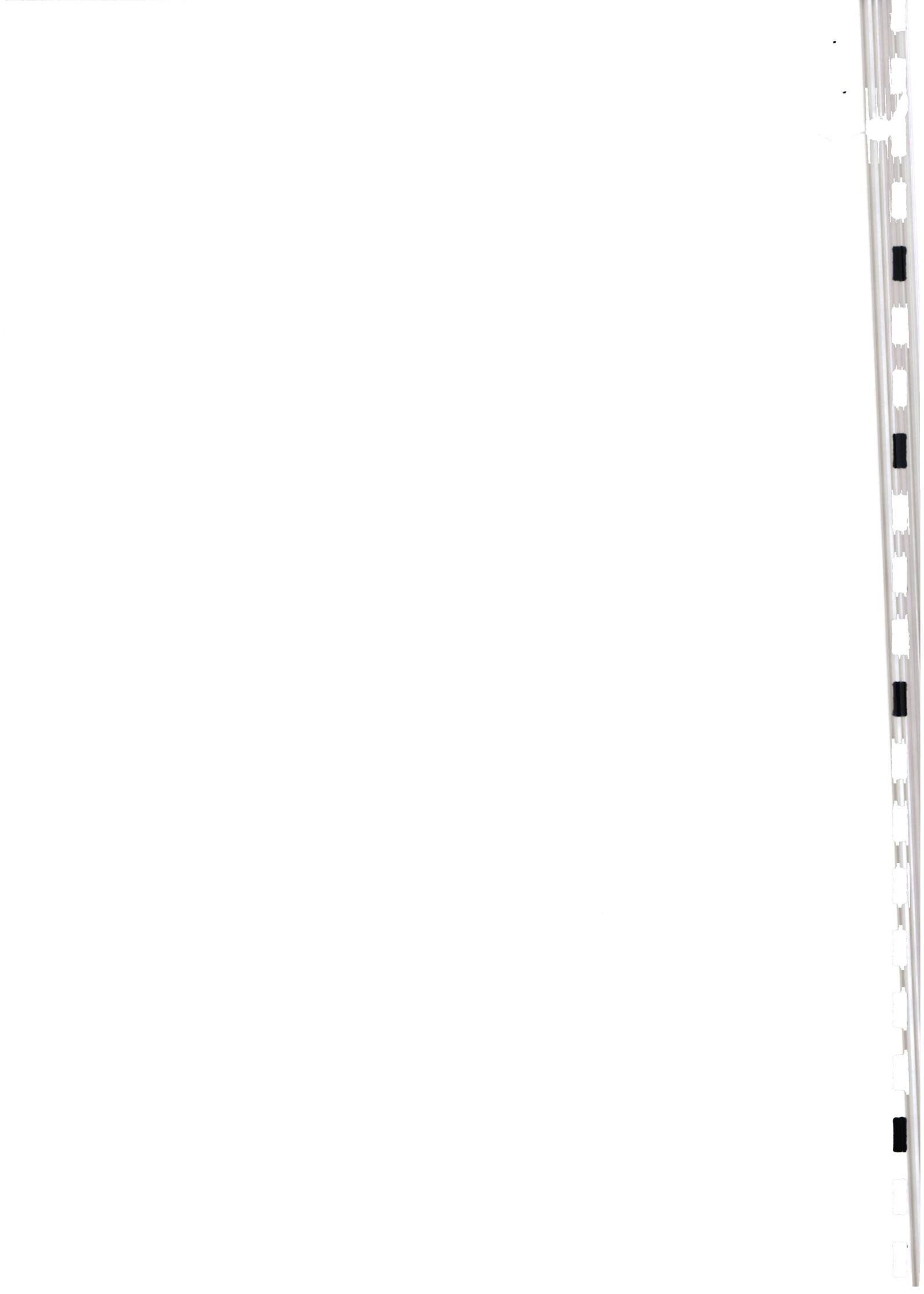
Secondary schools

NAMSIP

3. Recognition of receipts and payments

a) Recognition of receipts

The State Department of Housing and Urban Development recognizes all revenues from the various sources when the event occurs and the related cash has actually been received by the State Department for University Education. In addition, it recognizes all expenses when the event occurs and the related cash has actually been paid out by the State Department for Housing and Urban Development.



STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES- Continued

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation 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.

Other receipts

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

b) Recognition of payments

The entity recognizes all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

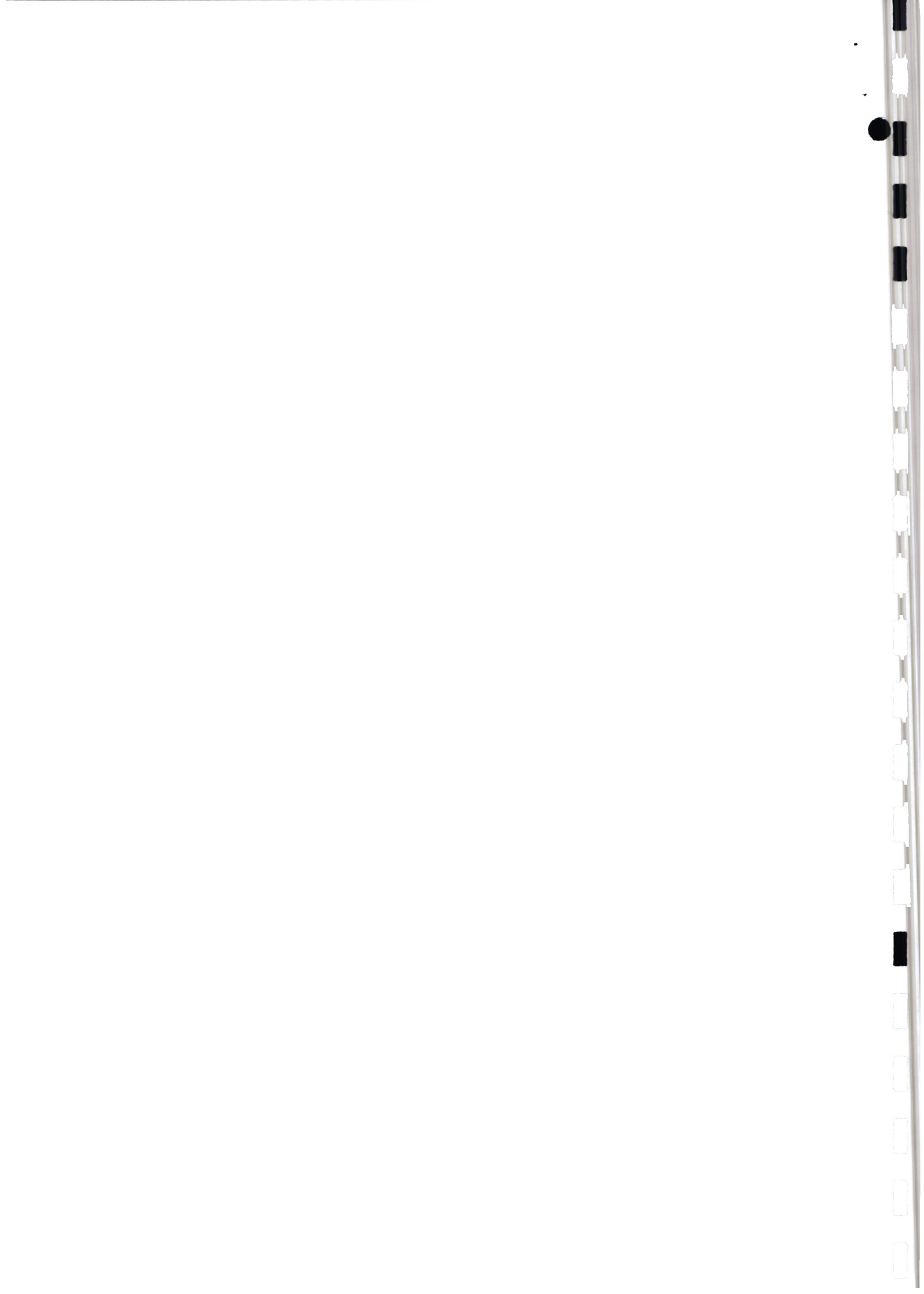
Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

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

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.



STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Reports and Financial Statements

For the year ended June 30, 2018

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

SIGNIFICANT ACCOUNTING POLICIES- Continued

4. In-kind contributions

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

5. 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.

6. Accounts Receivable

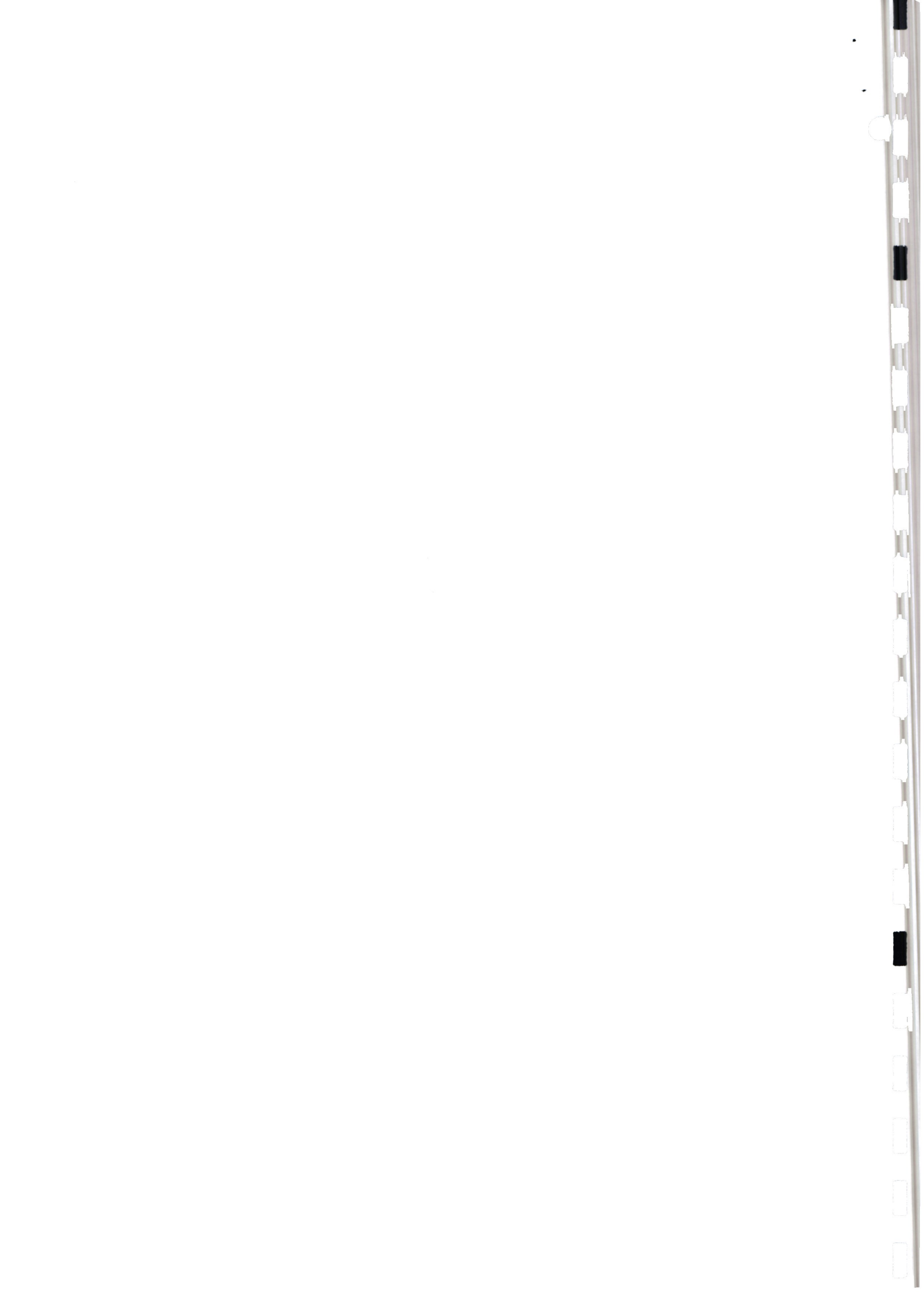
For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments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

7. Non-current assets

Noncurrent assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the State Department of Housing and Urban Development at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.



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SIGNIFICANT ACCOUNTING POLICIES- Continued

9 Budget

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

10 Comparative figures

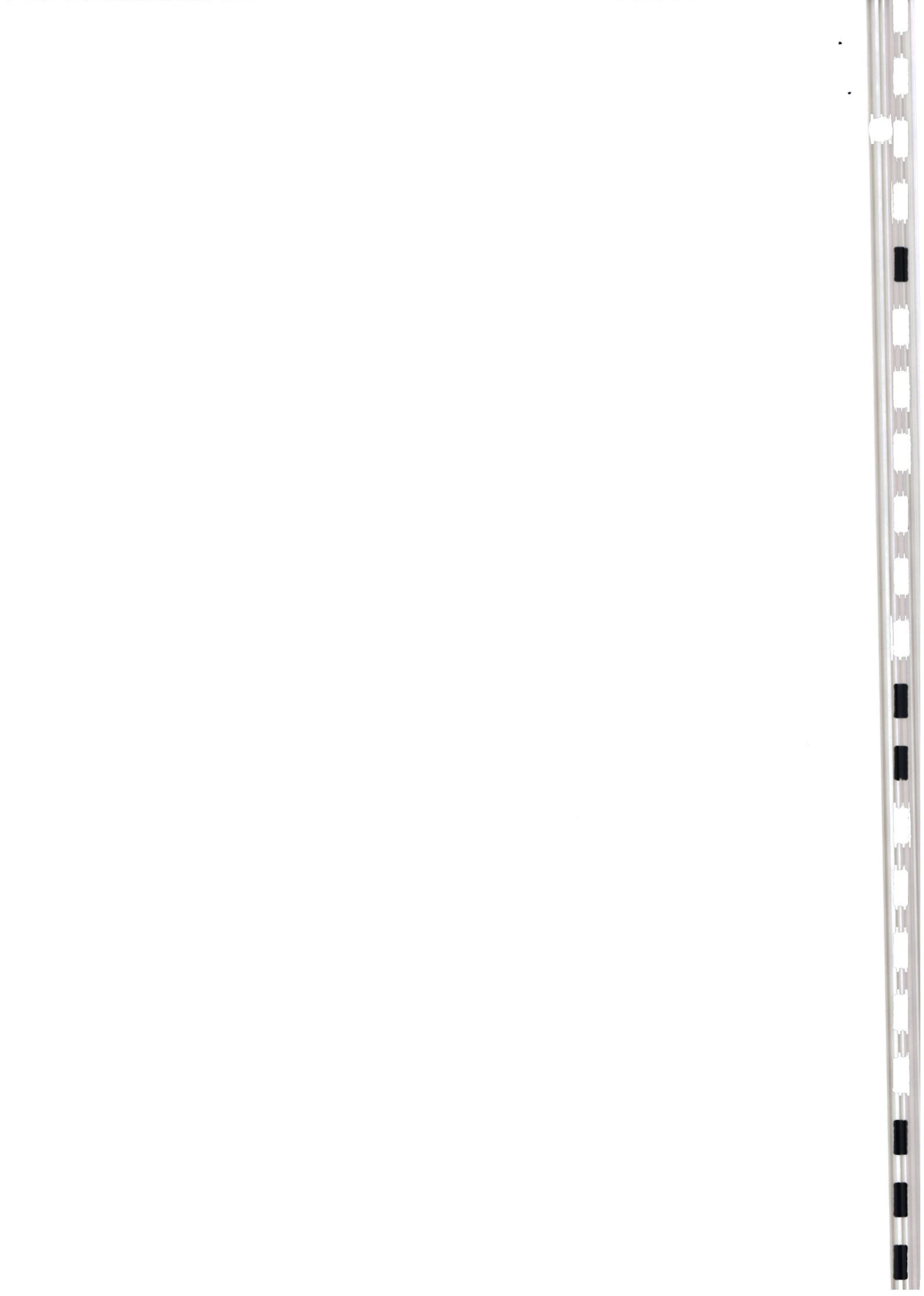
Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

11 Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

12. Related Party Transactions

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



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XIV. NOTES TO THE FINANCIAL STATEMENTS

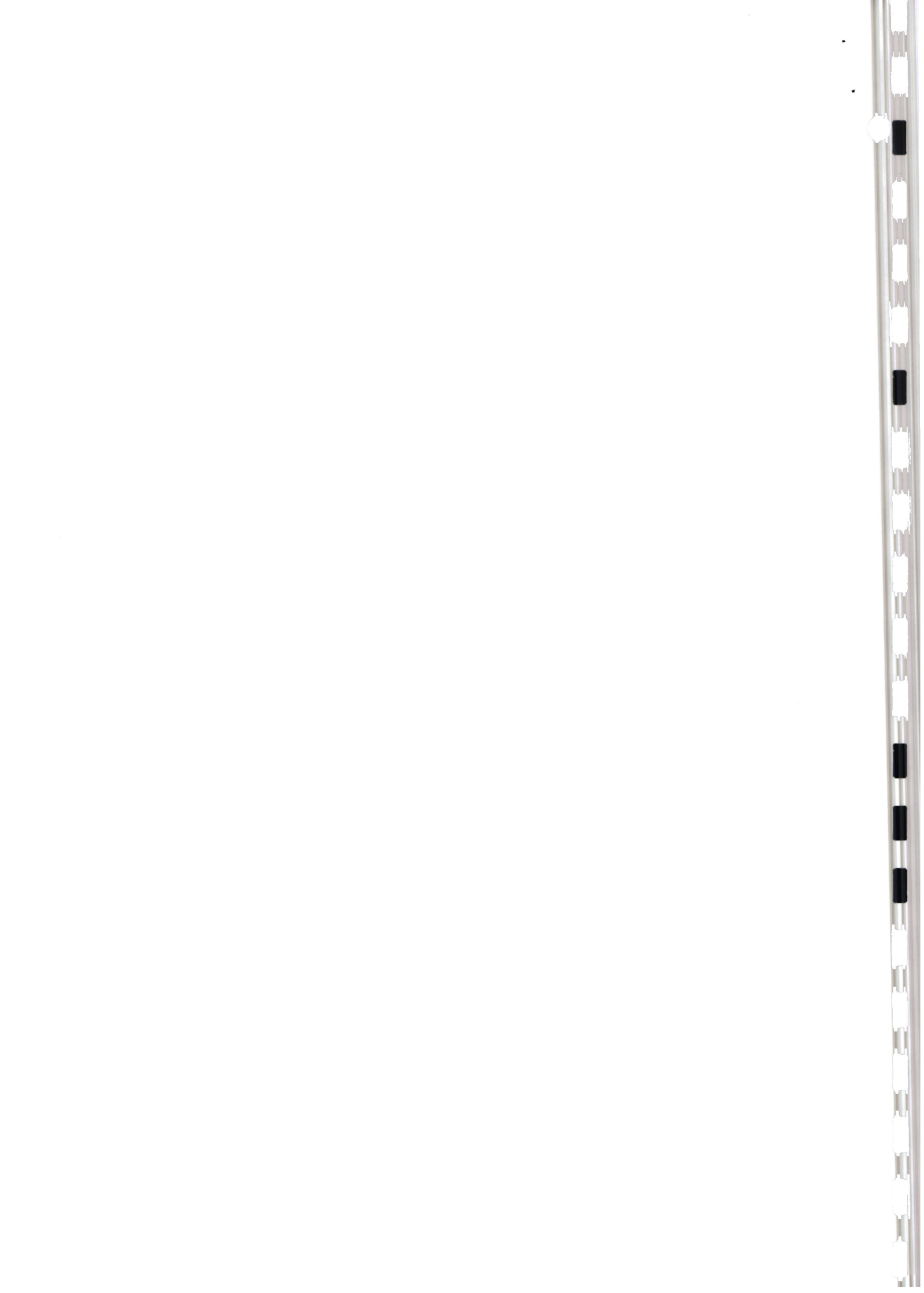
1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2017-2018	2016-2017
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
IDA			-	200,000,000.00
Grants Received from Multilateral Donors (International Organisations)				
TOTAL			-	200,000,000.00

2 TRANSFERS FROM NATIONAL TREASURY

Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,404,518,434.00	982,000,000.00
Total Exchequer Releases for quarter 2	3,299,373,485.00	5,054,684,741.00
Total Exchequer Releases for quarter 3	1,944,126,400.00	2,048,665,280.00
Total Exchequer Releases for quarter 4	3,829,151,626.00	2,769,670,490.00
Total	10,477,169,945.00	10,855,020,511.00

The budget for exchequer was 12,759,992,995.00 while the actual received was 10,477,169,945.00



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3 PROCEEDS FROM FOREIGN BORROWINGS

	2017-2018	2016-2017
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer		
Foreign Borrowing - Direct Payments	5,027,223,996.00	3,864,144,627.55
Foreign Currency and Foreign Deposits		
Total	5,027,223,996.00	3,864,144,627.55

(These payments were for NAMSIP project from IDA)

4 OTHER REVENUES

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	156,530,112.70	-
Other Property Income e.g leases, rates	-	-
Total	156,530,112.70	-

(These are rental income received from civil servants occupying government rental residential buildings)

5 COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	411,288,591.90	347,823,836.50
Basic wages of temporary employees	7,999,990.00	1,999,993.90
Personal allowances paid as part of salary	212,589,445.70	178,827,598.80
Employer Contributions Compulsory national social security schemes	-	-
Employer Contributions Compulsory national health insurance schemes	-	-
Total	631,878,027.60	528,651,429.20



**NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Utilities, Supplies and Services	10,838,990.40	10,048,646.75
Communication, Supplies and Services	6,304,192.05	23,464,316.50
Domestic Travel and Subsistence, and Other Transportation Costs	27,422,785.50	83,053,687.45
Foreign Travel and Subsistence, and other transportation costs	1,864,938.00	6,961,422.10
Printing , Advertising and Information Supplies and Services	25,616,273.45	4,271,729.00
Rentals of Produced Assets	119,729,224.50	92,274,481.55
Training Expenses	3,342,533.10	13,162,552.15
Hospitality Supplies and Servi	4,989,510.00	15,136,339.70
Insurance Costs	-	-
Specialised Materials and Supp	28,263,835.65	44,970,918.40
Office and General Supplies and Services	43,640,837.10	47,640,987.90
Fuel Oil and Lubricants	16,547,357.20	12,108,424.50
Other Operating Expenses	1,067,298,084.40	625,636,268.15
Routine Maintenance - Vehicles	10,985,833.40	9,122,606.30
Routine Maintenance - Other Assets	92,160,330.15	7,643,222.00
Exchange Rate Losses	-	-
TOTAL	1,459,004,724.90	995,495,602.45



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7 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
NCA	686,060,752.00	410,231,848.00
Capital Grants to Government Agencies and Other Levels of Government	1,599,992,362.00	50,000,000.00
Transfers to other levels of Government - Counties (insert name of County)		
TOTAL	2,286,053,114.00	460,231,848.00

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

Description	Recurrent	Development	Total	2017-2018
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Civil Service Housing Scheme fund	-	1,088,689,662.00	1,088,689,662.00	1,088,689,662.00
Entity yyy	-	-	-	-
Transfers to County Governments				
County xxx	-	-	-	-
County yyy	-	-	-	-
Transfers to Projects-GoK counterpart funding				
NCA	686,060,752.00	-	686,060,752.00	686,060,752.00
Others	511,302,700.00	-	511,302,700.00	511,302,700.00
TOTAL	1,197,363,452.00	1,088,689,662.00	2,286,053,114.00	2,286,053,114.00

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



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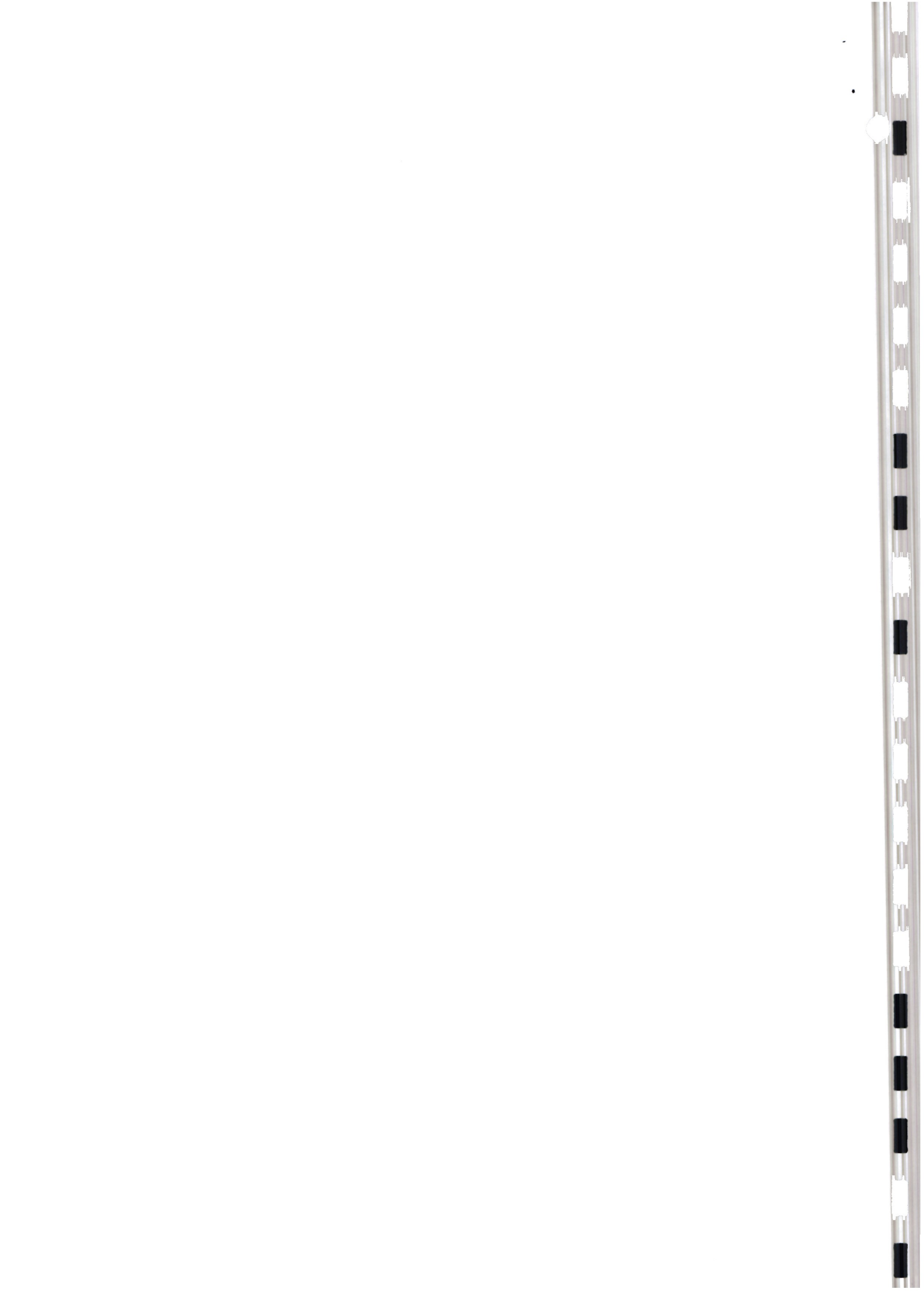
8 OTHER GRANTS AND TRANSFERS

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Membership dues and subscriptions to international organizations	17,081,730.00	14,668,860.50
Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Grants to small businesses, cooperatives, and self employed		
Grants to foreign government		
Relief to the disabled, the sick, unemployed		
Total	17,081,730.00	14,668,860.50

9 SOCIAL SECURITY BENEFITS

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Government pension and retirement benefits	1,093,108.00	150,000.00
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Social Benefits to the aged(above 70 years)		
Total	1,093,108.00	150,000.00

(These relates to gratuities paid to former key management officers who have since left the service)



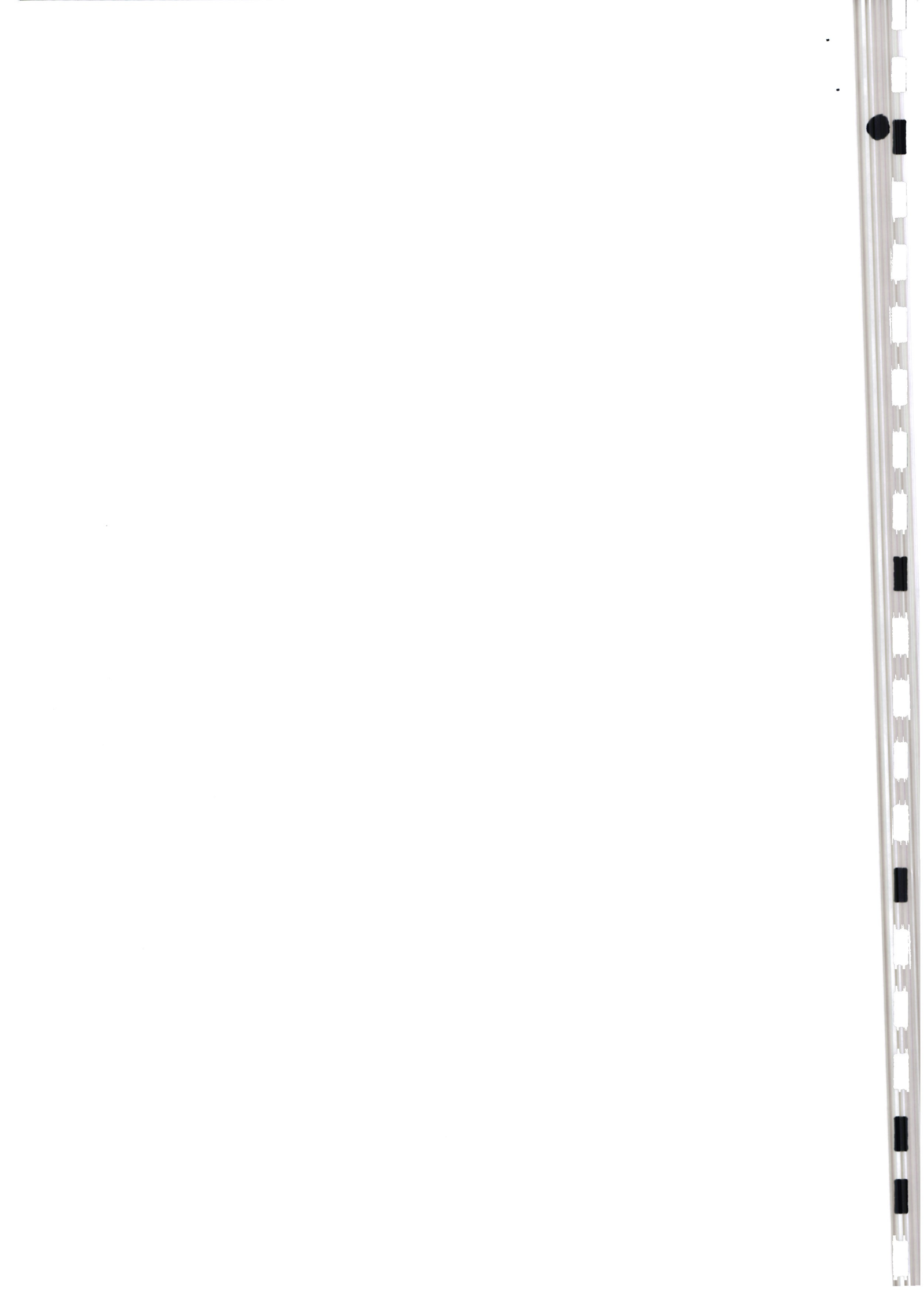
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 ACQUISITION OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Building	402,383,807.25	128,147,503.25
Refurbishment of Buildings	32,647,804.80	137,310,398.45
Construction of Roads	787,388,473.00	234,716,054.55
Construction and Civil Works	9,253,542,732.45	11,745,977,673.65
Overhaul and Refurbishment of Construction and Civil Works	230,825,200.00	204,753,386.65
Purchase of Vehicles and Other Transport Equipment	30,588,000.00	26,845,428.00
Overhaul of Vehicles and Other Transport Equipment	376,200.00	415,000.00
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	41,957,013.30	10,600,000.00
Purchase of Specialised Plant, Equipment and Machinery	433,191,225.05	2,360,822.50
Rehabilitation and Renovation of Plant, Machinery and Equipment	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	66,449,810.20	402,496,941.95
Rehabilitation of Civil Works	-	-
Purchase of Specialised Plant	-	-
Acquisition of Strategic Stocks	-	-
Acquisition of Other Inventories	-	-



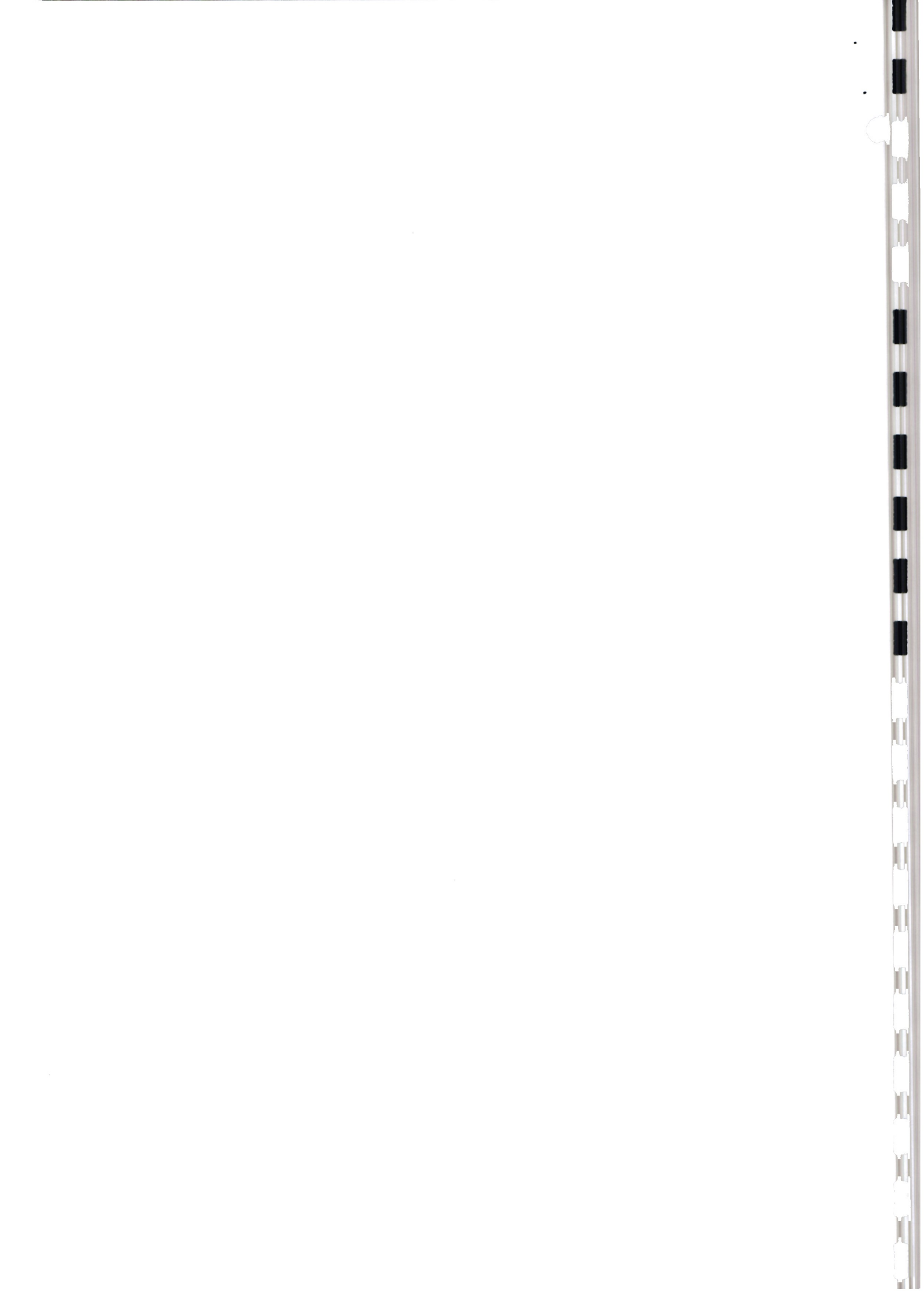
NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
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Acquisition of Land	-	
Acquisition of Other Intangible Assets	-	
Sub Total	11,279,350,266.05	12,893,623,209.00
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
Sub Total	-	-
TOTAL	11,279,350,266.05	12,893,623,209.00

11A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2017-2018	2016-2017
				Kshs	Kshs
Central Bank of Kenya, 1000302879, KShs		Recurrent	1	7,034,043.65	7,722.80
Central Bank of Kenya, 1000302887, KShs		Development	1	3,703,182.90	74,642.10
Central Bank of Kenya, 1000302895, KShs		Deposits	1	296,410,589.70	684,029,992.45
Central Bank of Kenya, KShs		Revenue	1	-	
Total	-			307,147,816.25	684,112,357.35



**NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT,
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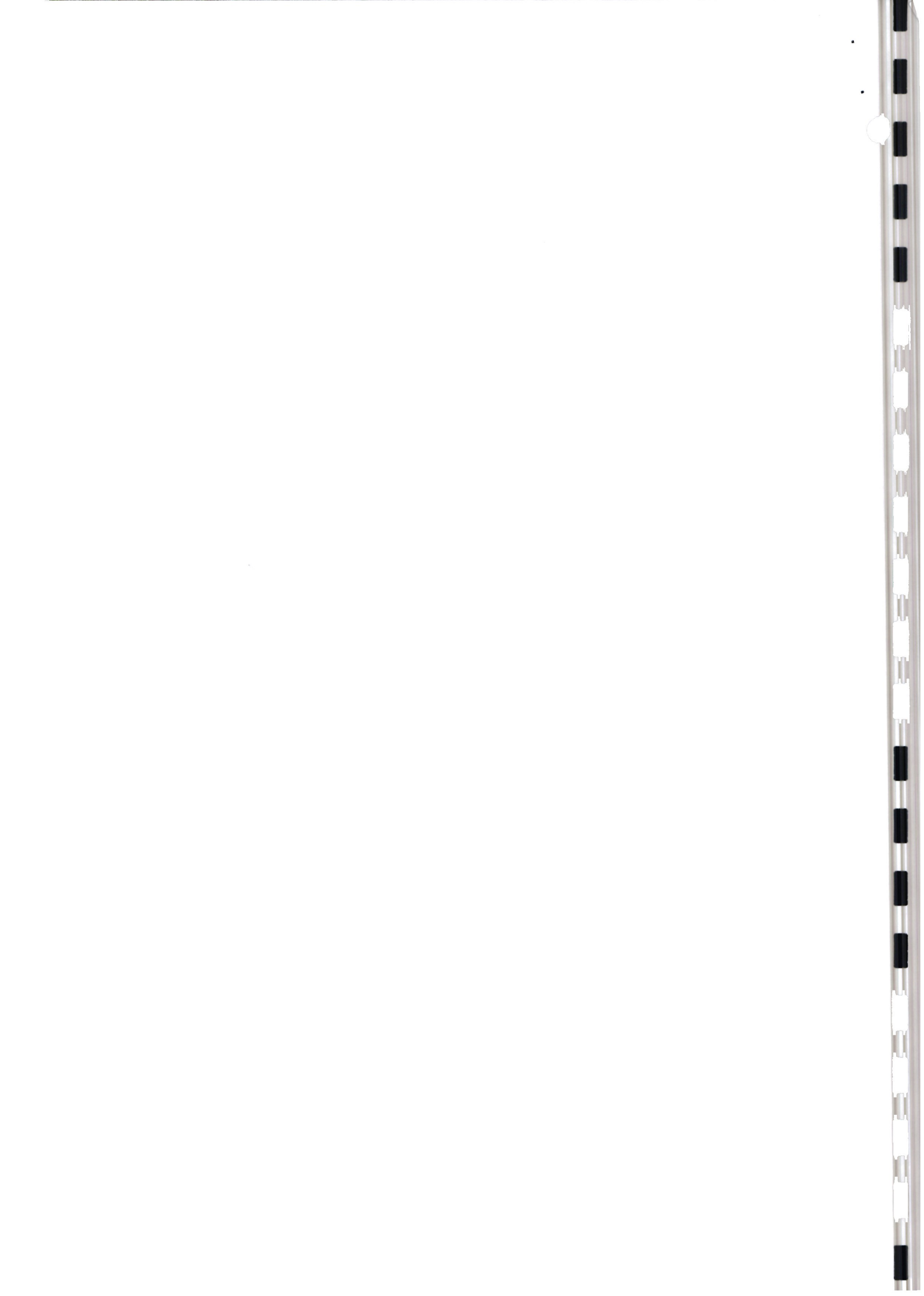
11B: CASH IN HAND

	2017-2018	2016-2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	627.00	1,646.10
Cash in Hand – Held in foreign currency	-	-
Total	627.00	1,646.10

Cash in hand should also be analysed as follows:

	2017-2018	2016-2017
	Kshs	Kshs
Location 1. Recurrent Cash book HQ Accounts Dept	627.00	1,646.10
Total	627.00	1,646.10

Certificate of board of survey attached.



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017-2018	2016-2017
	Kshs	Kshs
Government Imprests	2,069,419.00	16,651,602.00
Salary advances	-	-
District suspense	-	9,608,576.40
Clearance accounts	-	-
Total	2,069,419.00	26,260,178.40

[Breakdown of the outstanding imprest above is an annex to the notes)

13. ACCOUNTS PAYABLE

<i>Description</i>	2017-2018	2016-2017
	Kshs	Kshs
Deposits-Retention	296,410,589.70	681,566,523.95
Rent Deposits		2,463,468.50
Total	296,410,589.70	684,029,992.45

14. FUND BALANCE BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	684,112,357.35	-
Cash in hand	1,646.10	-
Receivables - Outstanding Imprests	26,260,178.40	-
Payables - Deposits	(684,029,992.45)	-
TOTAL	26,344,189.40	-



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. RELATED PARTY DISCLOSURES

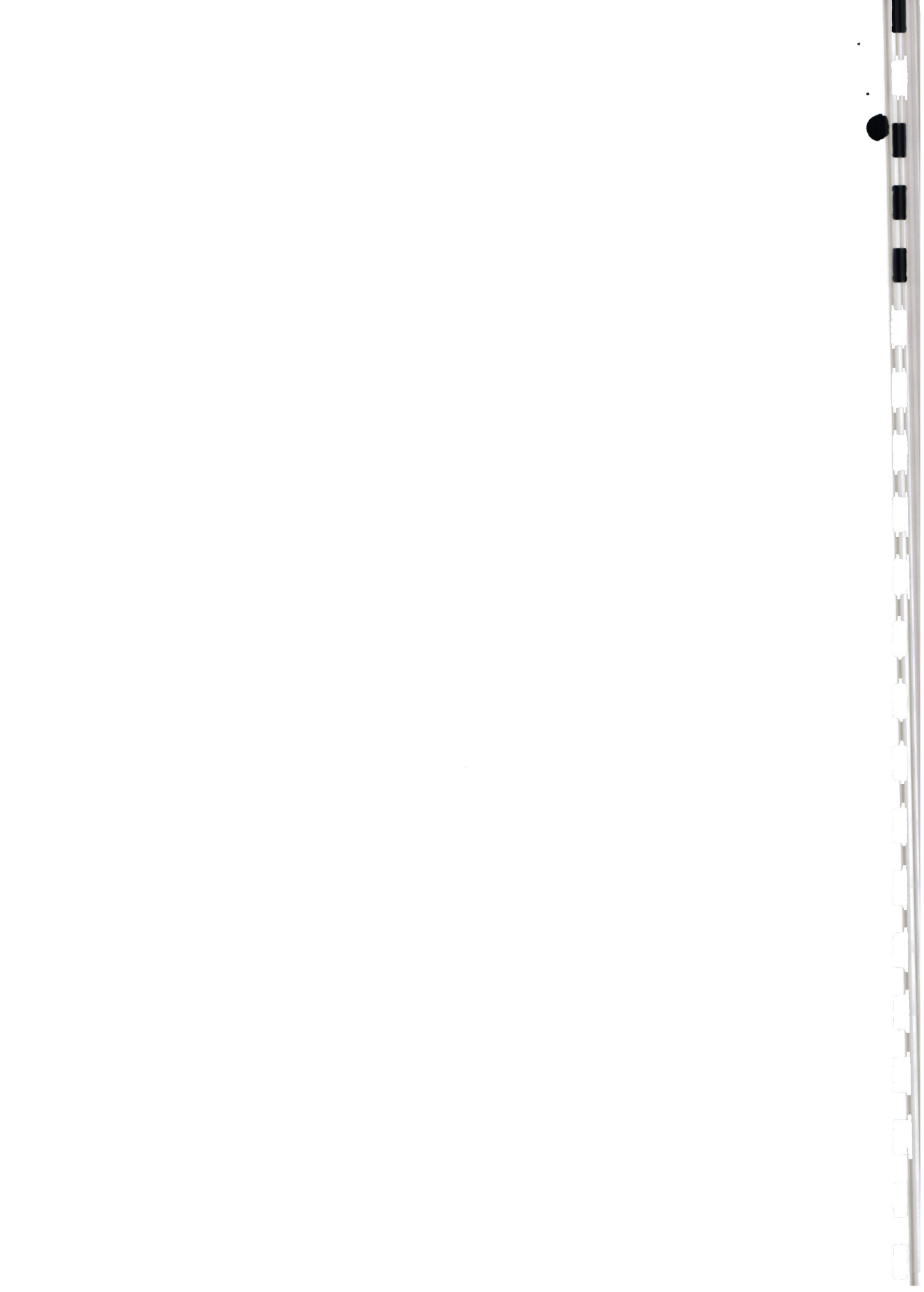
Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the state department of Housing and Urban Development

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

Related party transactions:

	2017-2018	2016-2017
	Kshs	Kshs
Key Management Compensation	-	-
<u>Transfers to related parties</u>		
Transfers to other MDAs	-	-
Transfers to SCs and SAGAs	1,599,992,362.00	50,000,000.00
Transfers to Development Project	686,060,752.00	410,231,848.00
Transfers to County Governments	-	-
Transfers to non reporting secondary and primary Schools	-	-
Total Transfers to related parties	2,286,053,114.00	460,231,848.00
<u>Transfers from related parties</u>		
Transfers from the Exchequer	10,477,169,945.00	10,855,020,511.00
Transfers from other MDAs	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	10,477,169,945.00	10,855,020,511.00



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XV. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Construction of buildings	-	39,847,826.00
Construction of civil works	-	-
Unpaid VAT	-	21,547,823.10
Total pending bills	873,248,731.06	-
	873,248,731.06	61,395,649.10

16.2: PENDING STAFF PAYABLES (See Annex 2)

	2017 -2018	2016 -2017
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

16.3: OTHER PENDING PAYABLES (See Annex 3)

	2017 -2018	2016 -2017
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to Entity entities	-	-
Amounts due to third parties	-	-
Others (<i>specify</i>)	-	-
	-	-



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XVI. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1.2	Accounts receivables	Outstanding imprest being outstanding for 5 years	Head of Accounts	Not Resolved	
2.0	Proceeds from domestic and foreign grants	Direct payments of Ksh.200,000,000.00 need to be supported	Head of accounts	Not resolved	
3.0	Proceeds from foreign borrowing	Variance of direct payments to NAMSIP	Project accountant	Not resolved	
4.0	Kenya municipal programme	Variance of 115,246,897.00 to be explained	Project accountant	Not resolved	
5.0	Pending bills	Pending bills not settled	Head of accounts	Not Resolved	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.


Principal Secretary


Principal Accounts Controller

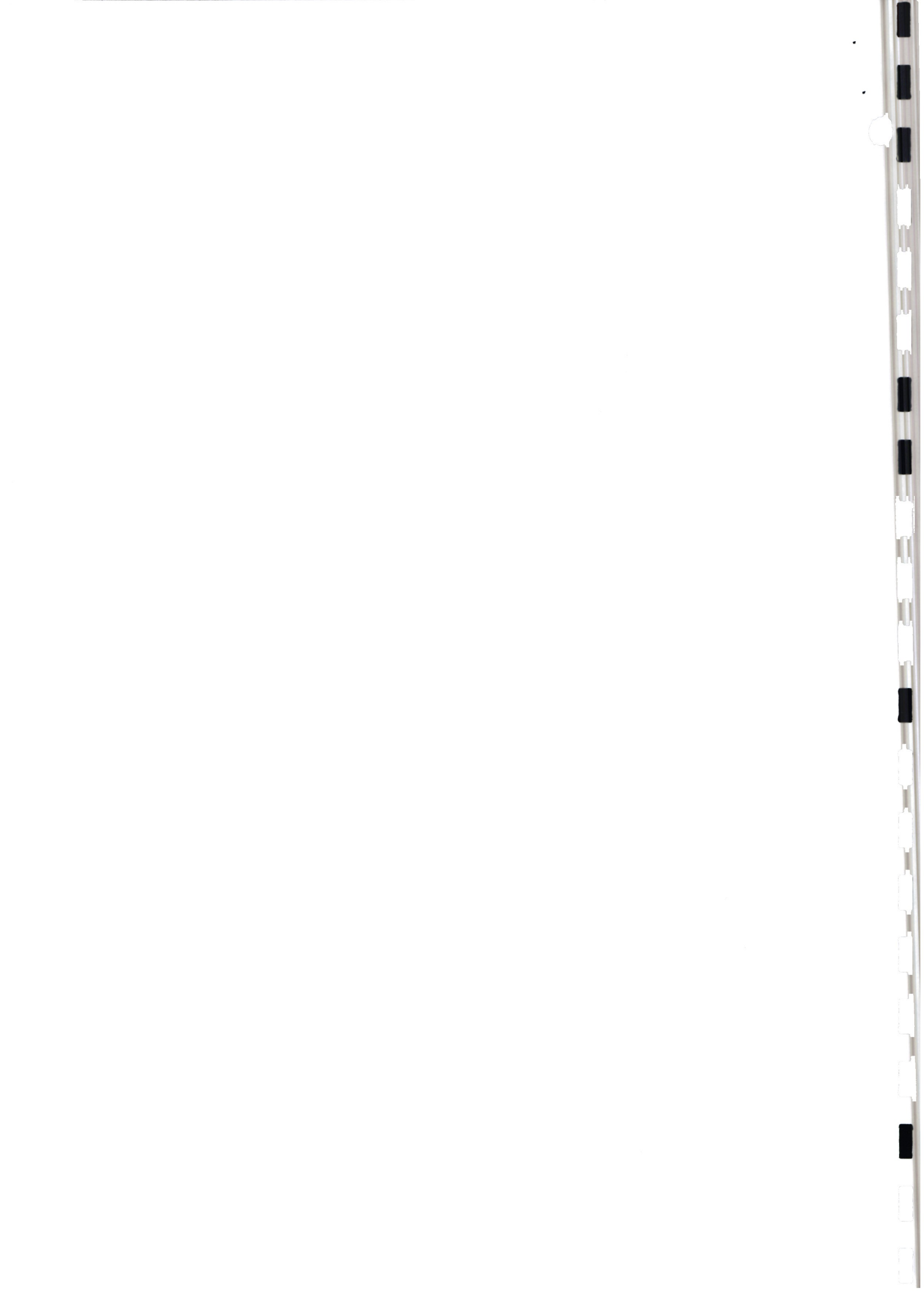


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XVII. ANNEXES
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total				873,248,731.06	61,395,649.10	



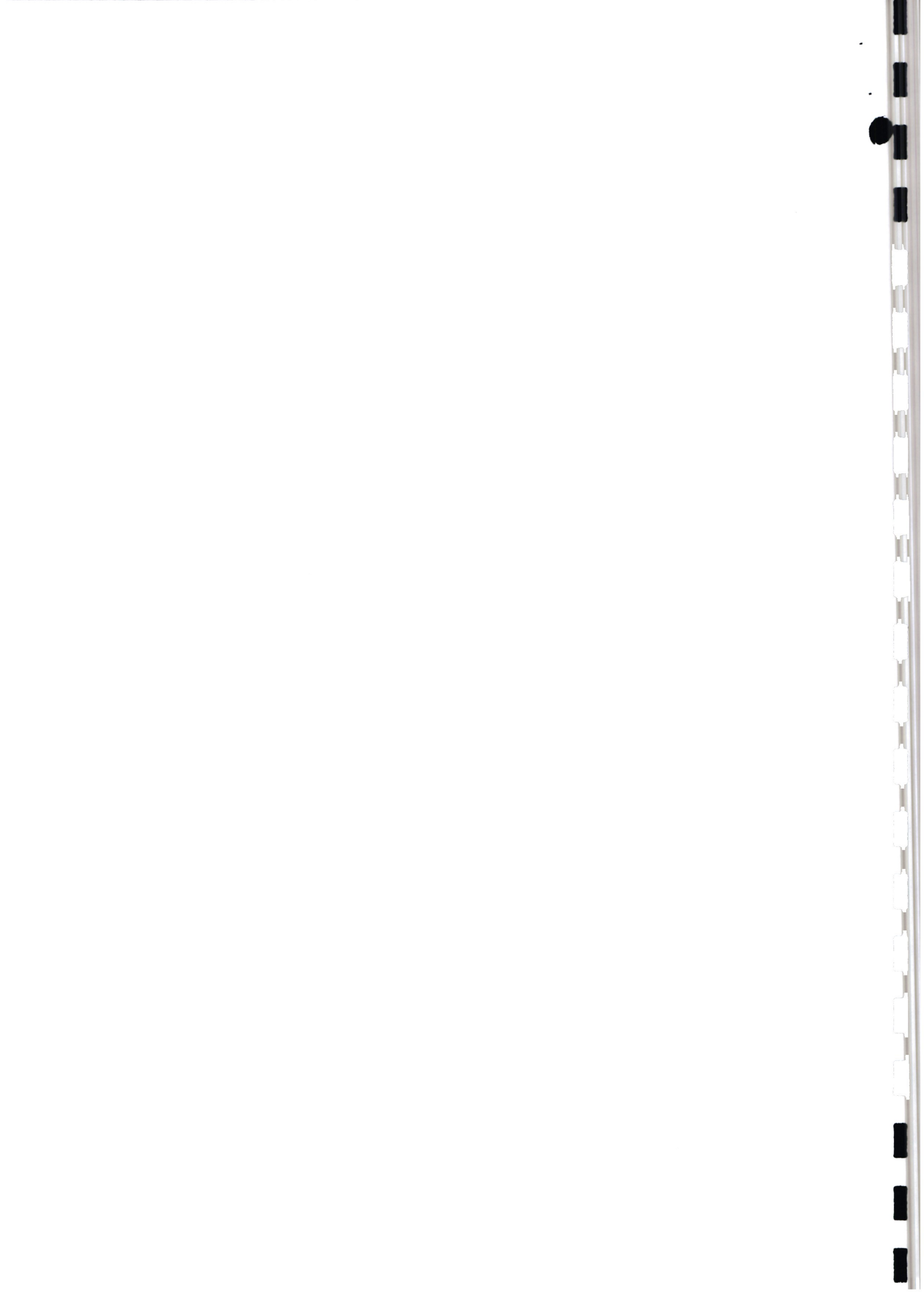


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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
Amounts due to National Govt Entities							
1.		a	b	c	d=a-c		
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						



NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.

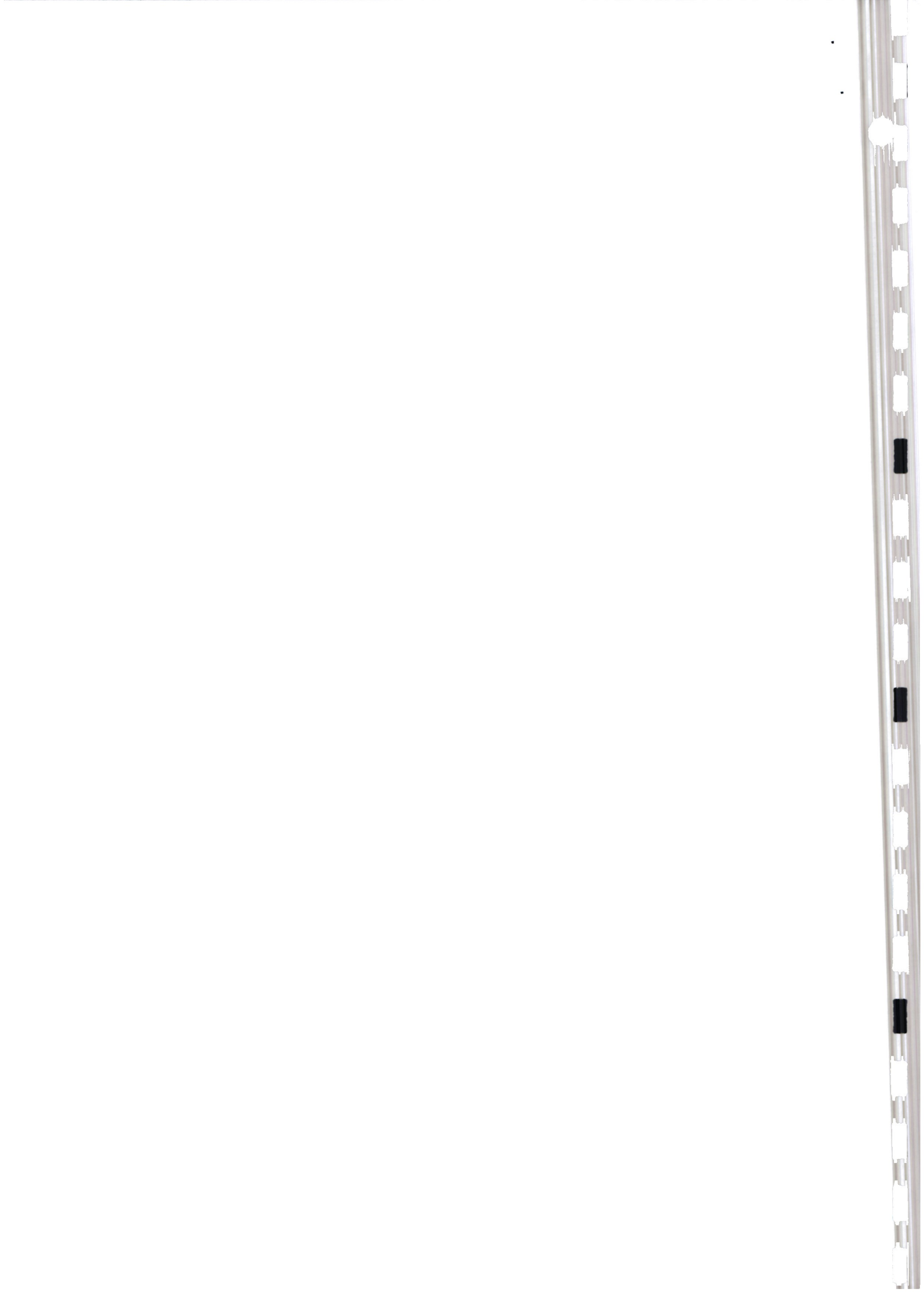
STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost c/f (Kshs)
Land	-		-	-
Buildings and structures	12,450,905,016.55	10,706,788,017.50		23,157,693,034.05
Transport equipment	27,260,428.00	30,964,200.00		58,224,628.00
Office equipment, furniture and fittings	10,600,000.00	41,957,013.30		52,557,013.30
ICT Equipment, Software and Other ICT Assets	-	-		-
Other Machinery and Equipment	2,360,822.50	433,191,225.05		435,552,047.55
Heritage and cultural assets	-			-
Intangible assets	402,496,941.95	66,449,810.20		468,946,752.15
Total	12,893,623,209.00	11,279,350,266.05	-	24,172,973,475.05

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)



NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.

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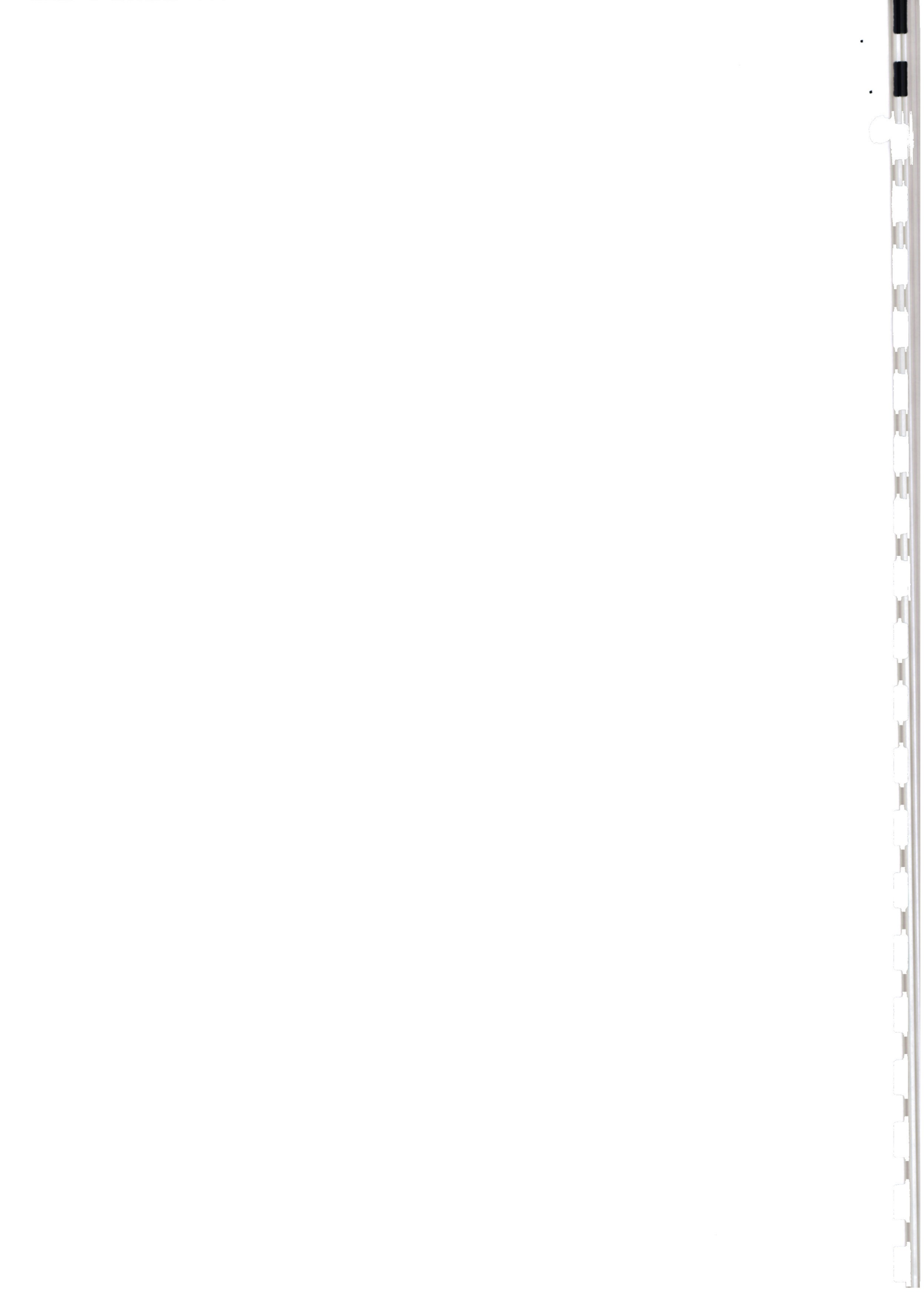
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ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	KENSUF	Upgrading of slums	Charles M Hinga	NO
2	KISIP-road construction, street lighting and drainage and sewerage	Informal settlements	Charles M Hinga	NO
3	City of Kisumu-road construction, markets, dumpsites	road construction,markets,dumpsites	Charles M Hinga	NO
4	NAMSIP	Improvement of infrastructure within the metro region,	Charles M Hinga	NO
5	Secondary schools	construction of secondary schools	Charles M Hinga	NO
6	Korogocho slum upgrading-	Korogocho slum upgrading	Charles M Hinga	NO

ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Construction Authority	Road construction	Charles M Hinga	686,060,752.00	yes
2	Civil service scheme fund	Scheme Fund	Charles M Hinga	1,088,689,662.00	yes
3	Projects	Development projects	Charles M Hinga	511,302,700.00	yes



NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Reports and Financial Statements

For the year ended June 30, 2018

ANNEX 7- LIST OF OUTSTANDING IMPRESTS FOR THE STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PERSONAL Number	NAME	DESIGNATION	AMOUNT
1981136177	MOSES ARAKA NYAKIONGORA	SDHUDPW SEC NBI	185,120.00
1983025819	STEPHEN MAINA NDERITU	N.A.	279,400.00
1984120337	NANCY WAIRIMU NDIRITU	N.A.	25,900.00
1985089144	MICHAEL BEN OSEWE	SDHUD GOK ESTATE	21,000.00
1985089348	MWENJA WINGSTONE WANJAU	MOLHUD Director KBRC	10,000.00
1986005614	NELSON KIYAKA NYABERI	N.A.	336,000.00
1986103056	FRANCIS MBAE NDEREBA	N.A.	209,000.00
1987048136	ELSAMMA OMIYA NDEGWA	SDG DIR ADMIN	21,000.00
1988085173	ENOSH MOMANYI ONYANGO	SDHUD SEC URBAN DEV	20,000.00
1989027039	NASWA. MARGARET NDIEMA	N.A.	40,000.00
19900003787	LAWRENCE MBUGUA NJOROGI	N.A.	94,100.00
1991073876	RACHAEL WANJIKU MAINA	N.A.	24,500.00
1993036341	STEPHEN KIMANI MURAGURI	N.A.	59,600.00
1994015673	LILIAN KAGWIRIA KIENI	N.A.	110,000.00
1996034144	JOSEPH OGARO MUKASA	N.A.	87,000.00
1997030834	MARTIN MACHUKI MOSIRIA	SDHUD CFO	31,500.00
2004010196	AUGUSTINE MWAURA KANYUGI	N.A.	5,000.00
2006043624	MICHAEL KURIA KIARIE	N.A.	15,000.00
2008026393	CHARLES MOGAKA NYAATA	N.A.	121,600.00
2008103690	JOSEPH NYAMU MUNYWOKI	N.A.	19,800.00
2009005382	EUNICE MWENI MULI	N.A.	209,199.00
2010016508	CHARLES WAWERU NGURE	N.A.	51,800.00



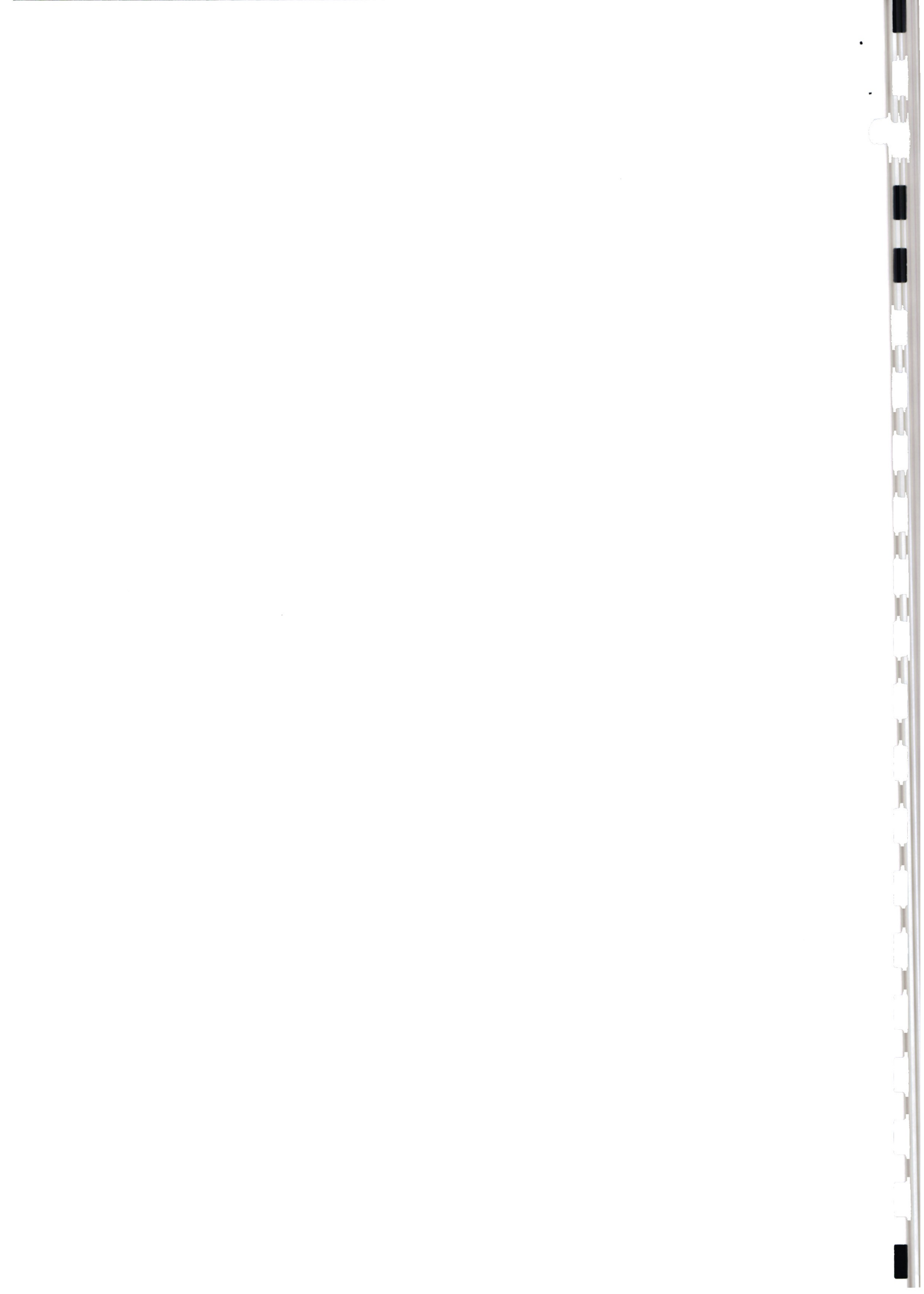
NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

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For the year ended June 30, 2018

PERSONAL Number	NAME	DESIGNATION	AMOUNT
2011047946	EVELYN CHEPCHIRCHIR KURGAT	N.A.	42,900.00
PN0358	ELIZABETH NYAKERARIO NYANDIEKA	N.A.	50,000.00
			2,069,419.00



NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.

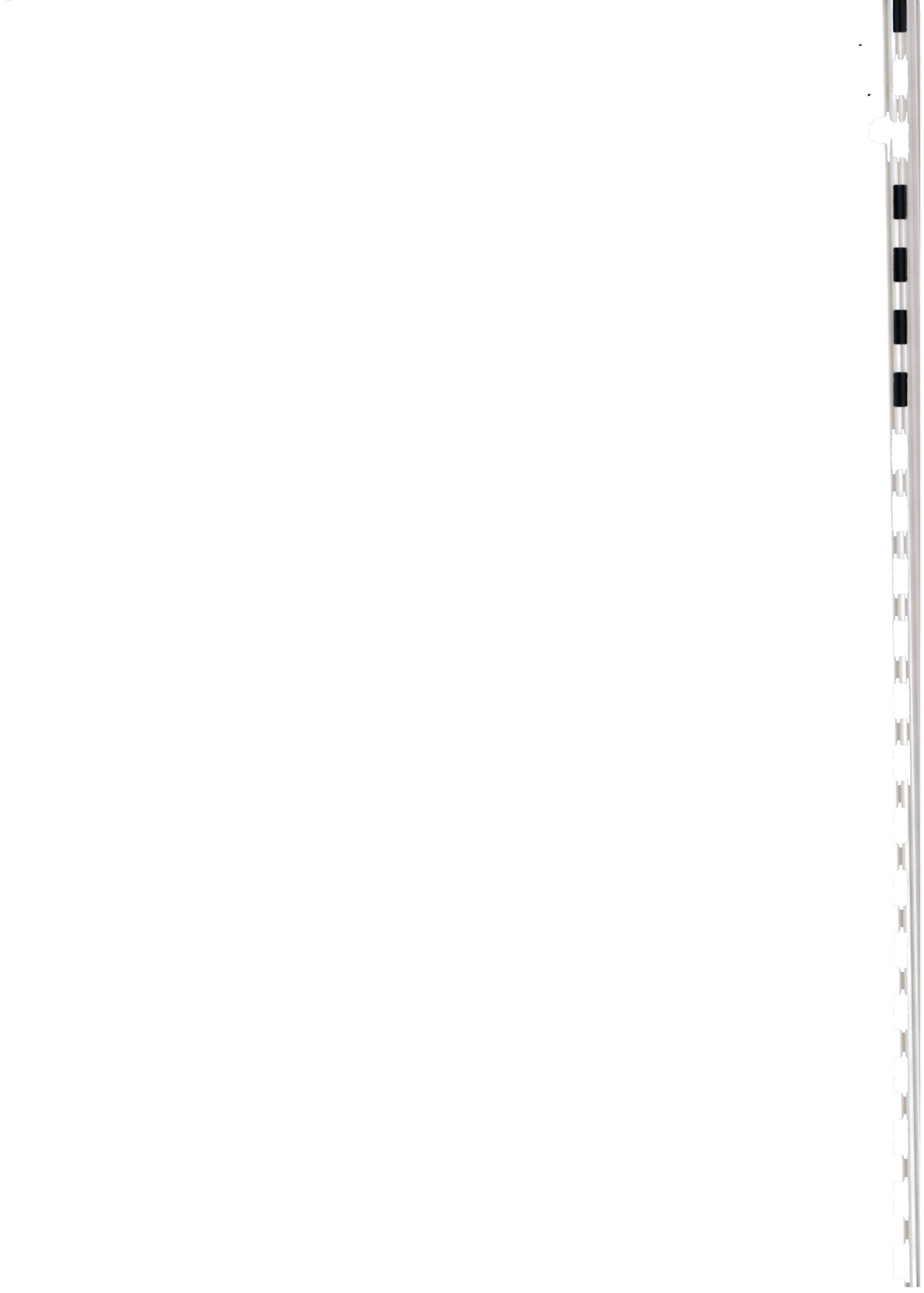
STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Reports and Financial Statements

For the year ended June 30, 2018

ANNEX 8- ANALYSIS OF THE DEPOSIT ACCOUNT (RETENTIONS NOT PAID 2017/2018 As at 30th JUNE 2018)

S/NO.	PAYEE	AMOUNT
	From Minisrty of Lands	217,943,742.96
1	M/S Sululer Innovation Enterprises	396,068.00
2	M/S Spanworld Enterprises	173,950.00
3	M/S Harrikajim Enterprises	190,078.00
4	M/S Unicom Builders Ltd	162,078.00
5	M/S Waden Enterprises	177,831.00
6	Pinnie Agency Limited	4,775,774.30
7	Black Heath Builders and Constructors	1,919,017.60
8	High Point Agencies	12,442,009.25
9	Rhino Technical Works	4,166,187.80
10	Spanworld Enterprises	154,816.00
11	Ibel Construction	3,639,444.30
12	Mwangaza General Suppliers	1,145,908.60
13	Mjengo & Allied Company Ltd	247,674.65
14	Multiplex Construction Co. Ltd	2,981,813.73
15	Runyaj International Ltd	148,496.20
16	M/S Cykka Works Ltd	2,463,204.90
17	M/S Bud-ken Building and Construction Co. Ltd	1,276,179.40
18	M/S Cykka Works Ltd	2,614,717.10
19	RHINO TECHNICAL WORKS	1,622,130.65
20	KIANGO GENERAL	242,588.10
21	Rent Deposits-Revenue	29,199,555.55
22	Rhino Technical Works	2,000,000.00



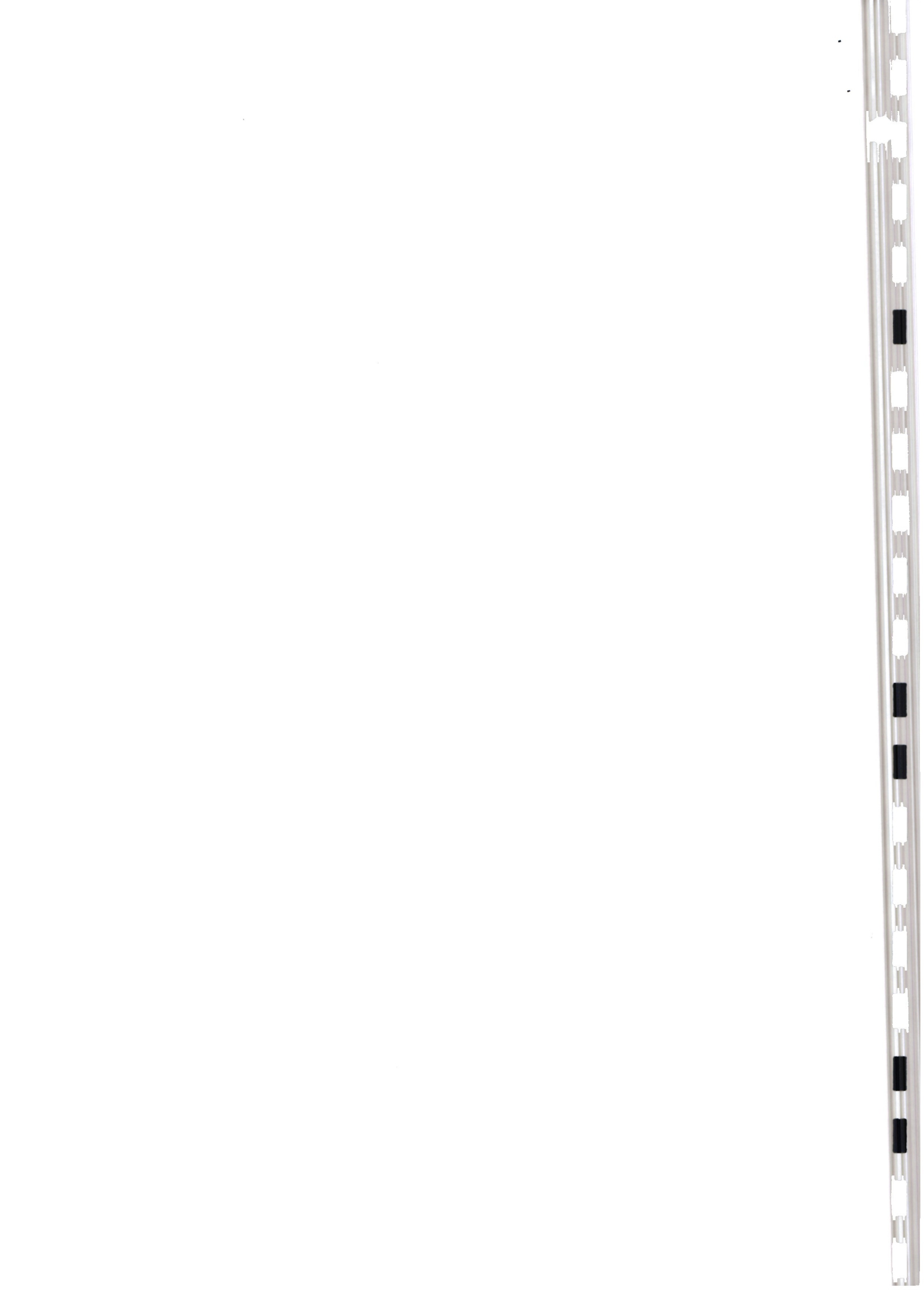
NATIONAL GOVERNMENT ENTITY - MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING AND URBAN DEVELOPMENT.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Reports and Financial Statements

For the year ended June 30, 2018

S/NO.	PAYEE	AMOUNT
23	Maki and Sons Constructions	339,695.00
24	Mineco House limited	938,644.16
25	Sululer Innovation and Enterprises	344,936.80
26	Kiango General Supplies	2,102,080.00
27	KENSUF	2,499,460.60
28	Njuca Consolidated	2,717,224.15
	Totals	296,410,589.70

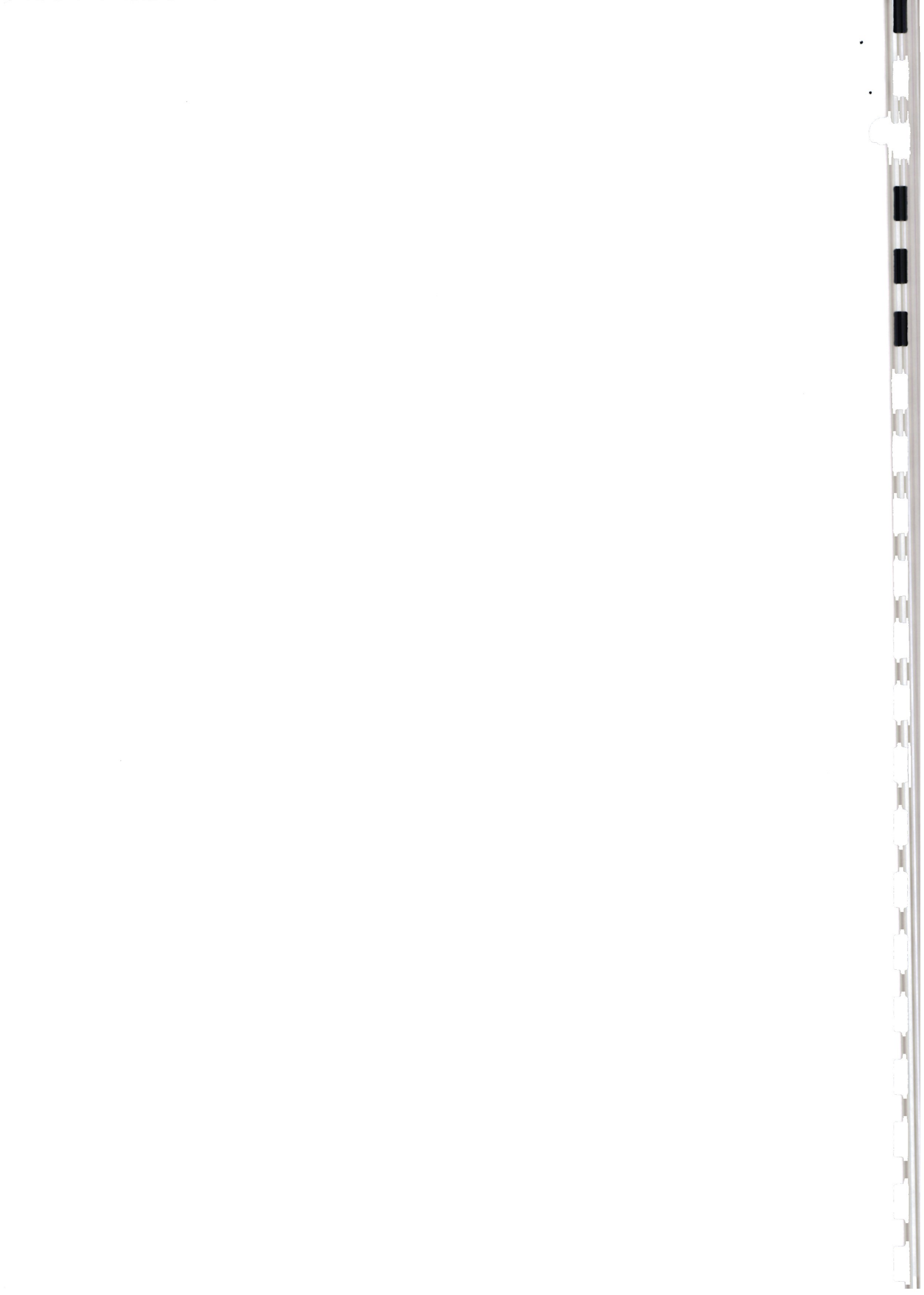


STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2018

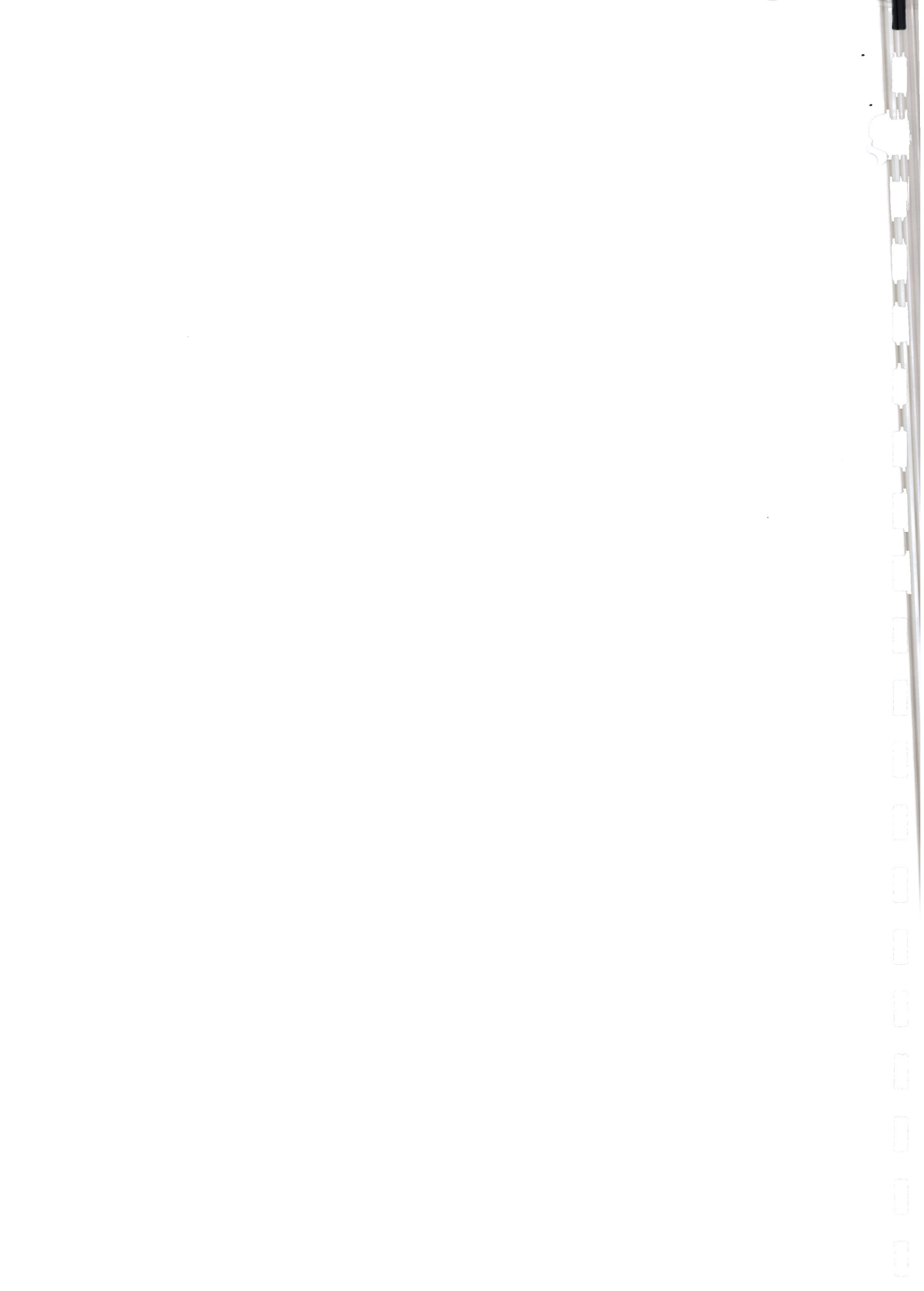
ANNEX 9- REPORTS GENERATED FROM IFMIS

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

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



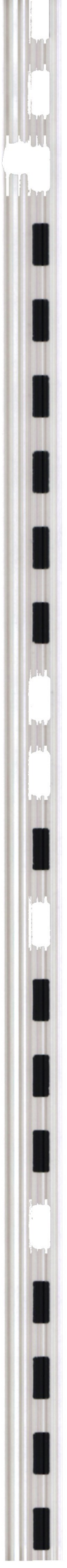
PENDING BILLS 2017/2018			
NAME OF THE FIRM	ADDRESS	ITEM	AMOUNT
Pago Airways Travel Services	2875-00200 NBI	Airtickets	30,915
Pago Airways Travel Services	2875-00200 NBI	Airtickets	38,745
Pago Airways Travel Services	2875-00200 NBI	Airtickets	65,030
Pago Airways Travel Services	2875-00200 NBI	Airtickets	55,420
Pago Airways Travel Services	2875-00200 NBI	Airtickets	34,575
Pago Airways Travel Services	2875-00200 NBI	Airtickets	21,650
Pago Airways Travel Services	2875-00200 NBI	Airtickets	38,940
Pago Airways Travel Services	2875-00200 NBI	Airtickets	32,400
Pago Airways Travel Services	2875-00200 NBI	Airtickets	53,650
Pago Airways Travel Services	2875-00200 NBI	Airtickets	35,980
Pago Airways Travel Services	2875-00200 NBI	Airtickets	71,930
Pago Airways Travel Services	2875-00200 NBI	Airtickets	55,425
Pago Airways Travel Services	2875-00200 NBI	Airtickets	38,860
Pago Airways Travel Services	2875-00200 NBI	Airtickets	19,780
Pago Airways Travel Services	2875-00200 NBI	Airtickets	107,940
Pago Airways Travel Services	2875-00200 NBI	Airtickets	279,560
Pago Airways Travel Services	2875-00200 NBI	Airtickets	45,390
Pago Airways Travel Services	2875-00200 NBI	Airtickets	62,390
Pago Airways Travel Services	2875-00200 NBI	Airtickets	35,980
Pago Airways Travel Services	2875-00200 NBI	Airtickets	365,380
Pago Airways Travel Services	2875-00200 NBI	Airtickets	37,300
Pago Airways Travel Services	2875-00200 NBI	Airtickets	38,940
Pago Airways Travel Services	2875-00200 NBI	Airtickets	278,355
Pago Airways Travel Services	2875-00200 NBI	Airtickets	250,439
Pago Airways Travel Services	2875-00200 NBI	Airtickets	55,495
Pago Airways Travel Services	2875-00200 NBI	Airtickets	681,520
Pago Airways Travel Services	2875-00200 NBI	Airtickets	79,120
Pago Airways Travel Services	2875-00200 NBI	Airtickets	59,800
Pago Airways Travel Services	2875-00200 NBI	Airtickets	75,490
Pago Airways Travel Services	2875-00200 NBI	Airtickets	30,950
Pago Airways Travel Services	2875-00200 NBI	Airtickets	96,665
Pago Airways Travel Services	2875-00200 NBI	Airtickets	48,700
Pago Airways Travel Services	2875-00200 NBI	Airtickets	395,380
Pago Airways Travel Services	2875-00200 NBI	Airtickets	31,565
Pago Airways Travel Services	2875-00200 NBI	Airtickets	59,100
Pago Airways Travel Services	2875-00200 NBI	Airtickets	39,560
Pago Airways Travel Services	2875-00200 NBI	Airtickets	67,930
Pago Airways Travel Services	2875-00200 NBI	Airtickets	29,960
Pago Airways Travel Services	2875-00200 NBI	Airtickets	85,765
Pago Airways Travel Services	2875-00200 NBI	Airtickets	48,870
Pago Airways Travel Services	2875-00200 NBI	Airtickets	43,745
Pago Airways Travel Services	2875-00200 NBI	Airtickets	32,690
Pago Airways Travel Services	2875-00200 NBI	Airtickets	89,400
Pago Airways Travel Services	2875-00200 NBI	Airtickets	31,350
Pago Airways Travel Services	2875-00200 NBI	Airtickets	101,750
Pago Airways Travel Services	2875-00200 NBI	Airtickets	38,170
Laican Enterprises Limited	52692-00200NBI	Airtickets	73,700
Laican Enterprises Limited	52692-00200NBI	Airtickets	58,100
Laican Enterprises Limited	52692-00200NBI	Airtickets	102,780
Laican Enterprises Limited	52692-00200NBI	Airtickets	267,160
Laican Enterprises Limited	52692-00200NBI	Airtickets	242,580
Laican Enterprises Limited	52692-00200NBI	Airtickets	45,540
Laican Enterprises Limited	52692-00200NBI	Airtickets	38,640
Laican Enterprises Limited	52692-00200NBI	Airtickets	48,870
Laican Enterprises Limited	52692-00200NBI	Airtickets	278,310
Laican Enterprises Limited	52692-00200NBI	Airtickets	74,600
Laican Enterprises Limited	52692-00200NBI	Airtickets	2,629,204
Laican Enterprises Limited	52692-00200NBI	Airtickets	41,480
Laican Enterprises Limited	52692-00200NBI	Airtickets	33,300
Laican Enterprises Limited	52692-00200NBI	Airtickets	38,580
Laican Enterprises Limited	52692-00200NBI	Airtickets	278,790
Laican Enterprises Limited	52692-00200NBI	Airtickets	105,840
Laican Enterprises Limited	52692-00200NBI	Airtickets	82,400
Laican Enterprises Limited	52692-00200NBI	Airtickets	53,420



Laican Enterprises Limited	52692-00200NBI	Airtickets	87,400
Globus Tours	52692-00200NBI	Airtickets	92,014
Green Bay Travel	26316-00504NBI	Airtickets	77,600
Green Bay Travel	26316-00504NBI	Airtickets	160,830
Jubily Tours & Travel	757-00100NBI	Airtickets	287,630
Laican Enterprises Limited	52692-00200NBI	Airtickets	194,750
Laican Enterprises Limited	52692-00200NBI	Airtickets	69,600
Laican Enterprises Limited	52692-00200NBI	Airtickets	100,400
Laican Enterprises Limited	52692-00200NBI	Airtickets	192,300
Laican Enterprises Limited	52692-00200NBI	Airtickets	314,480
TOTAL			10,388,247
STATIONERY AND OFFICE EQUIPMENT			
Zenny Blue LTD	8400517NBI	Toners	900,000
Enag Agencies	8292-00200NBI	Toners	225,806.20
Enag Agencies	8292-00200NBI	Laptops, antivirus	500,000
Stejapat Enterprises	2314-00200NBI	Witness Box	425,000
MFI Document	49160-00100NBI	Repair of Kyocera	180,855.60
MFI Document	49160-00100NBI	Payment and Repair	1,013,019
MFI Document	49160-00100NBI	Payment and Repair	180,855.60
Vernice Investments LTD	6191-00100NBI	Office Equipments	783,800
Lavilla Enterprises	9565-00100NBI	Computer ipad	670,800
Ontech Communications LTD	20388-00200NBI	P.A.B.X Machine	197,700
Vertical Dimensions LTD	424-00600NBI	Stationery	788,000
Katiechi Investment	17318-00100NBI	Toners	185,600
Semunyamo General Store	54834-00200NBI	Glue paste,toner	375,500
Pecar Investments	53087-00200NBI	Camera,camera bag,le	919,000
Siriria Agencies	10460-00200NBI	APC,Mouse,Antivirus	315,000
Siriria Agencies	10460-00200NBI	Toners	764,000
Siriria Agencies	10460-00200NBI	Office Items	109,600
Nific Enterprises	11564-00100NBI	Toner 320	179,200
Rusan Ventures	53699-00200NBI	Desktp,Wireless route	187,600
Rusan Ventures	53699-00200NBI	Office Stationery	356,750
Fairsales Ventures	11718-00100NBI	Conqueror,cables,cabi	581,200
Geberk Solutions	60726-00100NBI	Toners,Conqueror,Pap	668,750
Graken General Supplies	6607-00100NBI	Laptop,hard disk,flash	602,400
Bingwa Services Bookshop	2814-00100NBI	Toners	130,000
Fairsales Ventures	11718-00100NBI	Stationery	503,880
Purmos General Suppliers	1252-00618NBI	Toners and stationery	401,600
Shadika Enterprises	10648-00200NBI	Desktop Computers	840,000
Tinnet Supplies	36245-00200NBI	Stationery and Items	418,736
Padage Investments	71564-00610NBI	Clear folders,Toners	331,300
Padage Investments	71564-00610NBI	Clear folders,Toners	441,000
Ndalo Enterprises	16774-00100NBI	Air conditioners	600,000
Lamitock General Supplies	46987-00200NBI	Office Equipments	1,185,400
Chelcey Supplies	22301-00606NBI	Toners	498,000
Bethez Suppliers	102857-00100NBI	Toners	542,500
Cedana Enterprises	2875-00200NBI	Ipad Computers	360,000
Kleft Agencies Hills	787-00208NBI, NGONG	Stationery	499,000
Kengld Logistics	41486-00200NBI	Office equipment and	921,500
Text Book Centre	47540-00100NBI	Acquisition of library b	643,781
Nurir Enterprises		Office Stationery	375,100
Fast Choice LTD	4171-00100NBI	Furniture	375,050
TOTAL			25,548,273.40
STAFF UNIFORMS			
Santa General Merchants	50051-00100NBI	Staff Uniforms	855,000
South East Contractors	30450-00200NBI	Staff Uniforms	1,683,280
Kleft Agencies Hills	787-00208Ngong	Staff Uniforms	210,000
Sonsy General Supplies	31806-00606NBI	Staff Uniforms	1,860,000
Jowasha Enterprises		Stationery	830,000
TOTAL			5,438,280
AIRTIME			
Scorpio Telecommunications	30886 c/o	Airtime	887,500
Scorpio Telecommunications	30887 c/o	Airtime	887,500
TOTAL			1,775,000



CONSTRUCTION AND OTHER SERVICES			
Kenya Broadcasting Corporation		Airing a documentary	464,000
Utalii Hotel		Tender Evaluation	342,000
Nation Media Group	49010-00100NBI	Advertisement	197,000
M/S CMC Motors	34477-00100NBI	Goods	90,803
National Oil Corporation of Kenya	58567-00200NBI	Supply of fuel	140,990
Stejapat Enterprises	2314-00200NBI	fitness box,executive	425,000
Kenya School of Government Embu	402-60100Embu	management course 1	1,862,400
Ramji Haribhai Devani LTD	18342-00100NBI	Diesel and Petrol	700,000
Rademo Agencies	34188-00100NBI	Toners and Conqueror	592,500
Kenya Broadcasting Corporation		Airing a documentary	464,000
Brackson General Agencies	48358-00100NBI	Choir Uniforms	594,900
Parastatal Africa LTD	65824-00607NBI	Advertisement	280,000
Ministry of Works Sports Club		Catering Services	639,750
The Star		Housing police,prison	684,028.80
Kenya School of Government Matuga	31-80406Matuga	Senior Management co	348,000
MIBM LTD	46667-00100NBI	Service Franking Mach	29,249
M/S CEMEX Holdings		Power connection Cha	9,666,851.20
M/S Meera Construction LTD		Police Housng	9,268,421
Gradet Rnterprise LTD		Stationery and Toners	391,450
Kenya Bankers		Conference	1,021,960
Standard Group			252,100
Standard Group			109,000
TOTAL			28,564,403
CLEANING SERVICES			
Creative Consolidated System	28239-00200NBI	Cleaning Services	142,100
Creative Consolidated System	28239-00200NBI	Cleaning Services	288,200
Creative Consolidated System	28239-00200NBI	Cleaning Services	359,600
Creative Consolidated System	28239-00200NBI	Cleaning Services	292,895
Creative Consolidated System	28239-00200NBI	Cleaning Services	435,000
Creative Consolidated System	28239-00200NBI	Cleaning Services	142,100
Super clean shine LTD	4326-00506NBI	Cleaning Services	91,200
Superbroom Services	54714-00200NBI	Garbage Collection	314,037
Jepco Services		Cleaning Services	921,988
Garfield Promotions		Cleaning Services	708,672
Greenleaf Services		Cleaning Services	830,880
Superclean Shine		Garbage Collection	608,000
Tamia LTD		Garbage collection	397,968
Evaston Enterprises		Cleaning Services	300,000
Creative Consolidated System		Cleaning Services	421,995
Superbroom Services		Cleaning Services	1,046,780
TOTAL			7,141,415
SECURITY SERVICES			
Gyto Security Company	76283-00508NBI	Security Services	1,012,500
Gyto Security Company	76283-00508NBI	Security Services	3,604,518
Gyto Security Company	76283-00508NBI	Security Services	3,685,512
Hatari Security		Security Services	1,339,800
Lavington Security		Security Services	1,200,000
Mocam Security		Security Services	1,211,040
Apex Security			976,140
TOTAL			13,029,510
GRAND TOTAL			91,885,128.40
			79,990,508
			701,373,095
	Others as per attached		781,363,603
TOTAL PENDING BILLS			873,248,731.06



Status Report On Payment For Pending Bills 2017-2018 For State Department For Housing And Urban Development (ALL PENDING BILLS INCLUDING AGPO)

	Firm	Item Description	Amount
1	Nyoro Construction	Being payment for arbitration between Nyoro Construction Co. and Ministry of Local Government	242,245,179.00
2	Geomaps Africa Limited	Consultancy Services	110,030,520.00
3	Office of The Attorney General	Being settlement of claim by Khimji Seyani & 2 others as awarded by High court	103,907,285.34
4	Associated Construction	Construction Of Githurai Access Roads	48,485,982.00
5	Twins Construction	Olenguruoni Market Stadium	46,965,755.20
6	Associated Architech	Consultancy Services	28,906,739.00
	Hydroplan Ingenius	Consultancy Services	27,989,879.00
8	Don -Woods Company	Final payment of the Gakoromone modern market ,Meru Municipal Council	24,262,069.71
	Apec consortium Limited	Final payment of the construction of Awendo Retail town	23,570,717.00
10	M/s Kihara Waweru Construction Ltd	Consultancy Services	23,570,717.00
	Costbill System Ltd	Consultancy Services	20,749,552.00
12	Tai Enterprises	Retention money for construction of non motorized transport Eldoret Town	15,759,181.35
	Seo and Sons Ltd	Retention money for construction of non motorized transport facilities in Nakuru county	11,797,591.40
14	Wapcos Ltd	Consultancy services for feasibility studies, preparation of preliminary and final designs and Environmental Impact Assessment Report	11,455,956.86
	Apec consortium Limited	Provision of consultancy for non motorized transport facilities	10,025,531.00
16	Tertiary Consulting Limited	Provision of consultancy services for carrying out feasibility studies designs, preparation of Tender documents and maintenance /operations manual bus park facilities for cluster 1	8,330,250.00
	Wapcos Ltd	Consultancy services for feasibility studies	5,705,927.00
	Northlink Investment	Construction of livestock market within Machakos	4,556,349.60
18	Anchor Security	Security Services	2,546,792.00
20	Gyto Security Company Ltd	Security	2,187,006.00
21	Hatari Security	Security	1,914,000.00
22	Apex Security	Security	1,148,400.00
3	Civotech Associated	Consultancy Services	602,315.00
4	Tertiary Consulting Limited	Consultancy Services	594,487.00
5	Pride Kings	Security Services	450,000.00
5	Laican Enterprises	Air Tickets	438,540.00
7	Pago Airways Travel Service Limited	Air Tickets	395,380.00
	Pago Airways Travel Service Limited	Air Tickets	365,380.00
	Laican Enterprises	Air Tickets	314,480.00
	Laican Enterprises	Air Tickets	278,790.00
	Pago Airways Travel Service Limited	Air Tickets	278,355.00
	Laican Enterprises	Air Tickets	244,230.54
	Laican Enterprises	Air Tickets	242,580.00

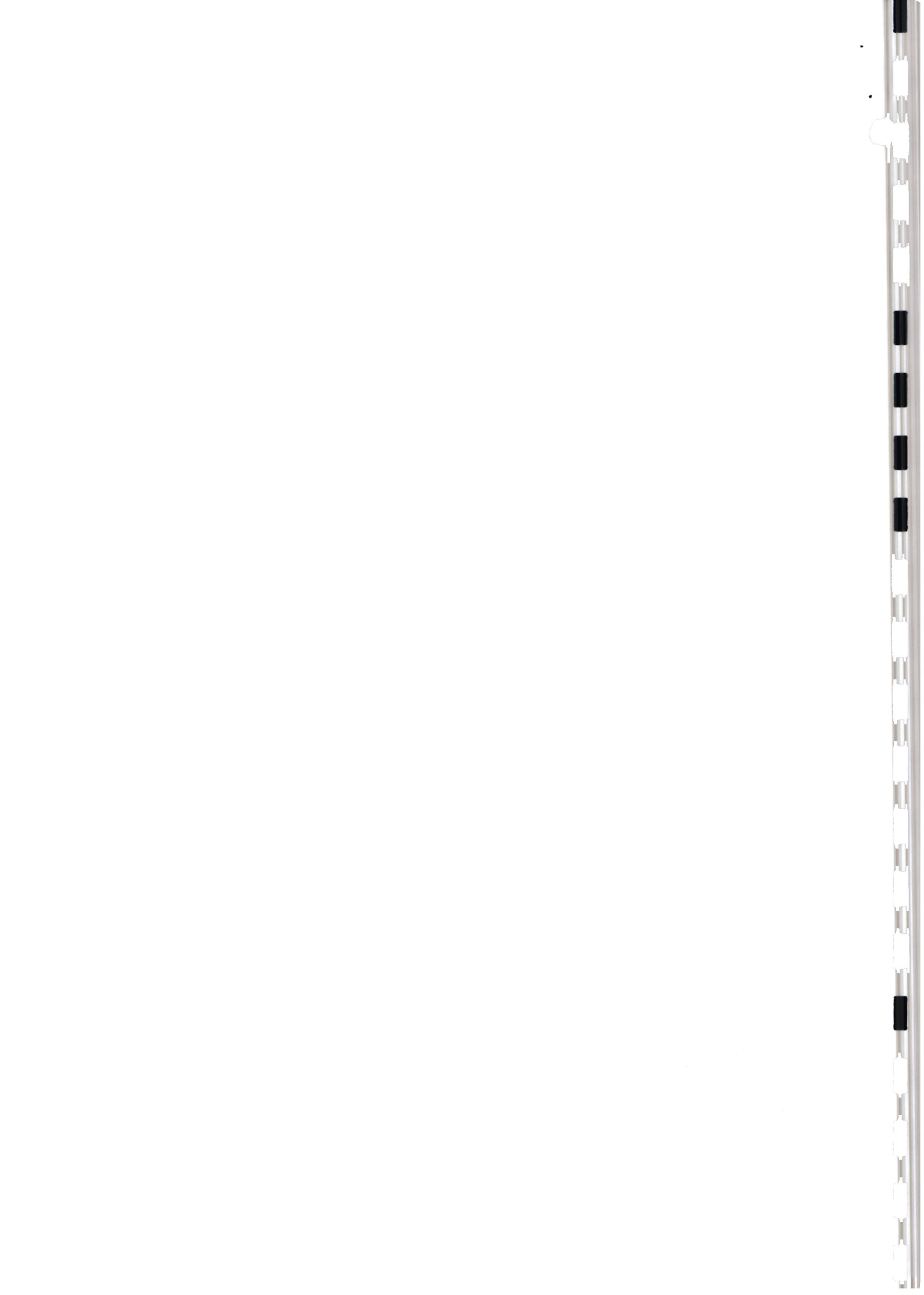
34	Laican Enterprises	Air Tickets	222,400.00
35	Laican Enterprises	Air Tickets	219,500.00
36	Laican Enterprises	Air Tickets	198,000.00
37	Pago Airways Travel Service Limited	Air Tickets	107,940.00
38	Laican Enterprises	Air Tickets	102,780.00
39	Laican Enterprises	Air Tickets	100,400.00
40	Pago Airways Travel Service Limited	Air Tickets	96,665.00
TOTAL			781,363,603.00



Statement of Budget Execution

Entity: 1094-State Department For Housing & Urban Development
 Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	594,000,000.00	0.00	(594,000,000.00)	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	10,477,169,945.00	(10,477,169,945.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	1,900,000,000.00	0.00	3,300,000,000.00	5,200,000,000.00	5,027,223,996.00	172,776,004.00	96.68%
	8	18,500,000.00	0.00	18,500,000.00	37,000,000.00	0.00	37,000,000.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	2,512,500,000.00	0.00	450,000,000.00	450,000,000.00	156,530,112.70	293,469,887.30	34.78%
	Total			3,174,500,000.00	5,687,000,000.00	15,660,924,053.70	(13,148,424,053.70)	623.32%
PAYMENTS								
	12	290,350,000.00	0.00	344,450,000.00	634,800,000.00	631,878,027.60	2,921,972.40	99.54%
	13	503,898,161.00	0.00	1,444,746,949.00	1,948,645,110.00	1,459,004,724.90	489,640,385.10	74.87%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	1,111,530,376.00	0.00	2,182,030,376.00	3,293,560,752.00	2,286,053,114.00	1,007,507,638.00	69.41%
	16	8,469,624.00	0.00	8,469,624.00	16,939,248.00	17,081,730.00	(142,482.00)	100.84%
	17	75,000.00	0.00	5,035,000.00	5,110,000.00	1,093,108.00	4,016,892.00	21.39%
	18	6,084,526,839.00	0.00	6,463,411,046.00	12,547,937,885.00	11,279,350,266.05	1,268,587,618.95	89.89%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	7,998,850,000.00	0.00	10,448,142,995.00	18,446,992,995.00	15,674,460,970.55	(7,675,610,970.55)	195.96%
	Total							





Statement of Budget Execution

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-17 To JUN-18

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

Prepared By: _____

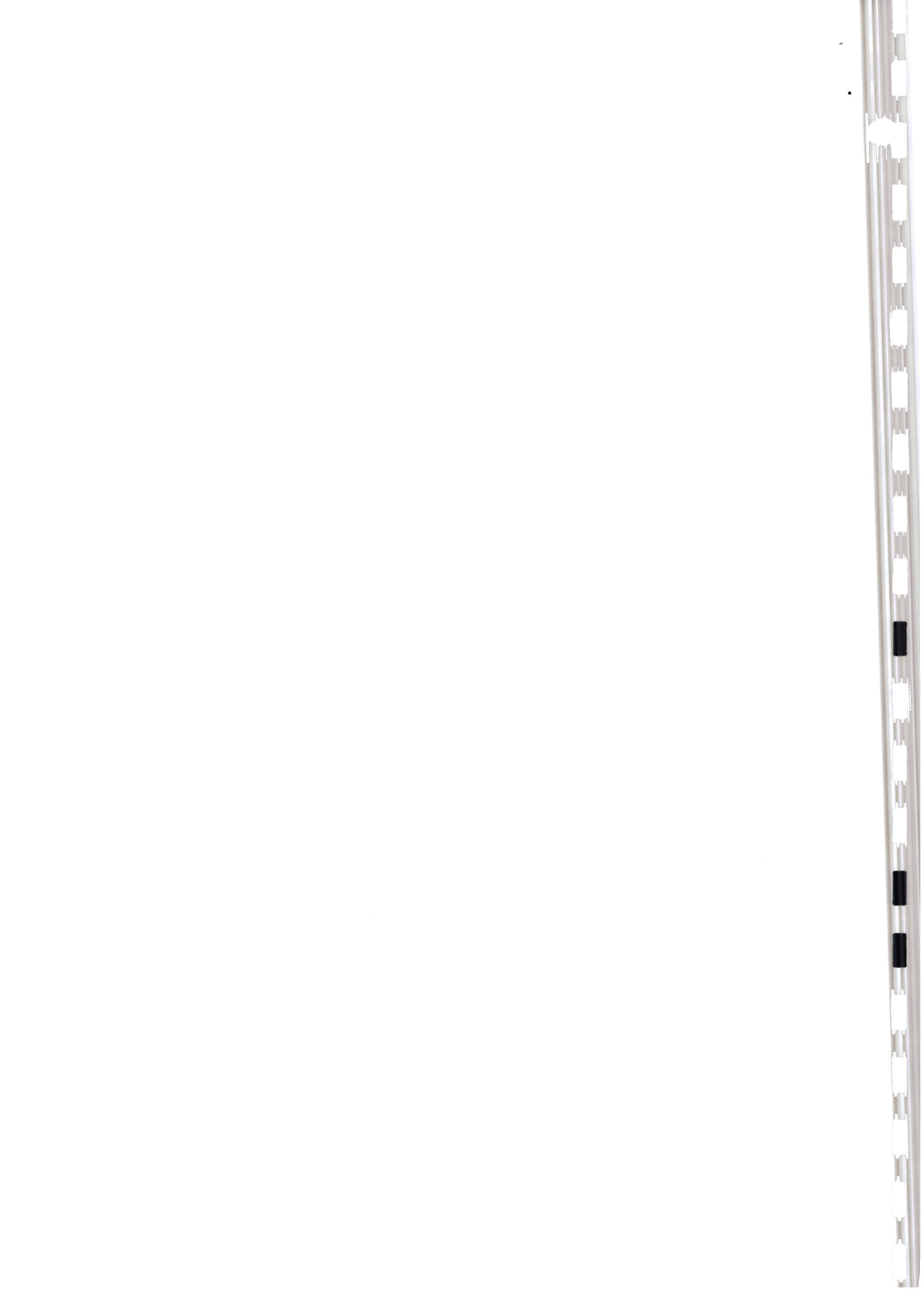
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Budget Execution - Development Expenditure
 Entity: 1094-State Department For Housing & Urban Development
 Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	594,000,000.00	0.00	(594,000,000.00)	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	8,879,560,635.00	(8,879,560,635.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	1,900,000,000.00	0.00	3,300,000,000.00	5,200,000,000.00	5,027,223,996.00	172,776,004.00	96.68%
	8	18,500,000.00	0.00	18,500,000.00	37,000,000.00	0.00	37,000,000.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	2,512,500,000.00	0.00	2,724,500,000.00	5,237,000,000.00	13,906,784,631.00	(11,394,284,631.00)	553.50%
PAYMENTS								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	287,250,000.00	0.00	888,989,928.00	1,176,239,928.00	1,081,048,873.85	95,191,054.15	91.91%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	768,500,000.00	0.00	1,695,500,000.00	2,464,000,000.00	1,599,992,362.00	864,007,638.00	64.93%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	6,080,250,000.00	0.00	6,465,174,466.00	12,545,424,466.00	11,278,058,926.05	1,267,365,539.95	89.90%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	7,136,000,000.00	0.00	9,049,664,394.00	16,185,664,394.00	13,959,100,161.90	(6,823,100,161.90)	195.62%



Statement of Budget Execution - Development Expenditure
Entity: 1094-State Department For Housing & Urban Development
Current Period: JUL-17 To JUN-18

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	200,000,000.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	200,000,000.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	10,477,169,945.00	10,855,020,511.00
TOTAL		10,477,169,945.00	10,855,020,511.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	5,027,223,996.00	3,846,846,837.70
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		5,027,223,996.00	3,846,846,837.70

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	156,530,112.70	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		156,530,112.70	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	411,288,591.90	347,823,836.50
Basic Wages - Temporary Employees	2110200	7,999,990.00	1,999,993.90
Personal Allowances paid as part of Salary	2110300	212,589,445.70	178,827,598.80
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		631,878,027.60	528,651,429.20

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	10,838,990.40	10,048,646.75
Communication, Supplies and Services	2210200	6,304,192.05	23,464,316.50
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	27,422,785.50	83,053,687.45
Foreign Travel and Subsistence, and other transportation costs	2210400	1,864,938.00	6,892,322.10
Printing, Advertising and Information Supplies and Services	2210500	25,616,273.45	4,271,729.00
Rentals of Produced Assets	2210600	119,729,224.50	92,274,481.55
Training Expenses	2210700	3,342,533.10	13,162,552.15
Hospitality Supplies and Services	2210800	4,989,510.00	15,186,339.70
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	28,263,835.65	44,970,918.40
Office and General Supplies and Services	2211100	43,640,837.10	47,670,987.90
Fuel Oil and Lubricants	2211200	16,547,357.20	12,108,424.50
Other Operating Expenses	2211300	1,067,298,084.40	628,984,078.85
Routine Maintenance - Vehicles	2220100	10,985,833.40	9,275,606.30
Routine Maintenance - Other Assets	2220200	92,160,330.15	7,643,222.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,459,004,724.90	999,007,313.15

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	686,060,752.00	410,231,848.00
Capital Grants to Government Agencies and other Levels of Government	2630200	1,599,992,362.00	50,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Transfers	2640500	0.00	0.00
TOTAL		2,286,053,114.00	460,231,848.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	17,081,730.00	14,668,860.50
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		17,081,730.00	14,668,860.50

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	1,093,108.00	150,000.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		1,093,108.00	150,000.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	402,383,807.25	128,147,503.25
Refurbishment of Buildings	3110300	32,647,804.80	137,310,398.45
Construction of Roads	3110400	787,388,473.00	234,716,054.55
Construction and Civil Works	3110500	9,253,542,732.45	11,878,468,173.10
Overhaul and Refurbishment of Construction and Civil Works	3110600	230,825,200.00	204,753,386.65
Purchase of Vehicles and Other Transport Equipment	3110700	30,588,000.00	26,845,428.00
Overhaul of Vehicles and Other Transport Equipment	3110800	376,200.00	415,000.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	41,957,013.30	10,600,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	433,191,225.05	2,360,822.50
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	66,449,810.20	249,196,941.95
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		11,279,350,266.05	12,872,813,708.45

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	7,034,043.65	7,722.80
Development Bank Accounts	6540000	3,703,182.90	74,642.10
Deposit Bank Account	6550000	296,410,589.70	684,029,992.45
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		307,147,816.25	684,112,357.35

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	627.00	1,646.10
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		627.00	1,646.10

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	4,718,497.10	0.00
Government Imprests	6760000	1,769,019.00	16,651,602.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	9,608,576.40
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		6,487,516.10	26,260,178.40

24. ACCOUNTS PAYABLE

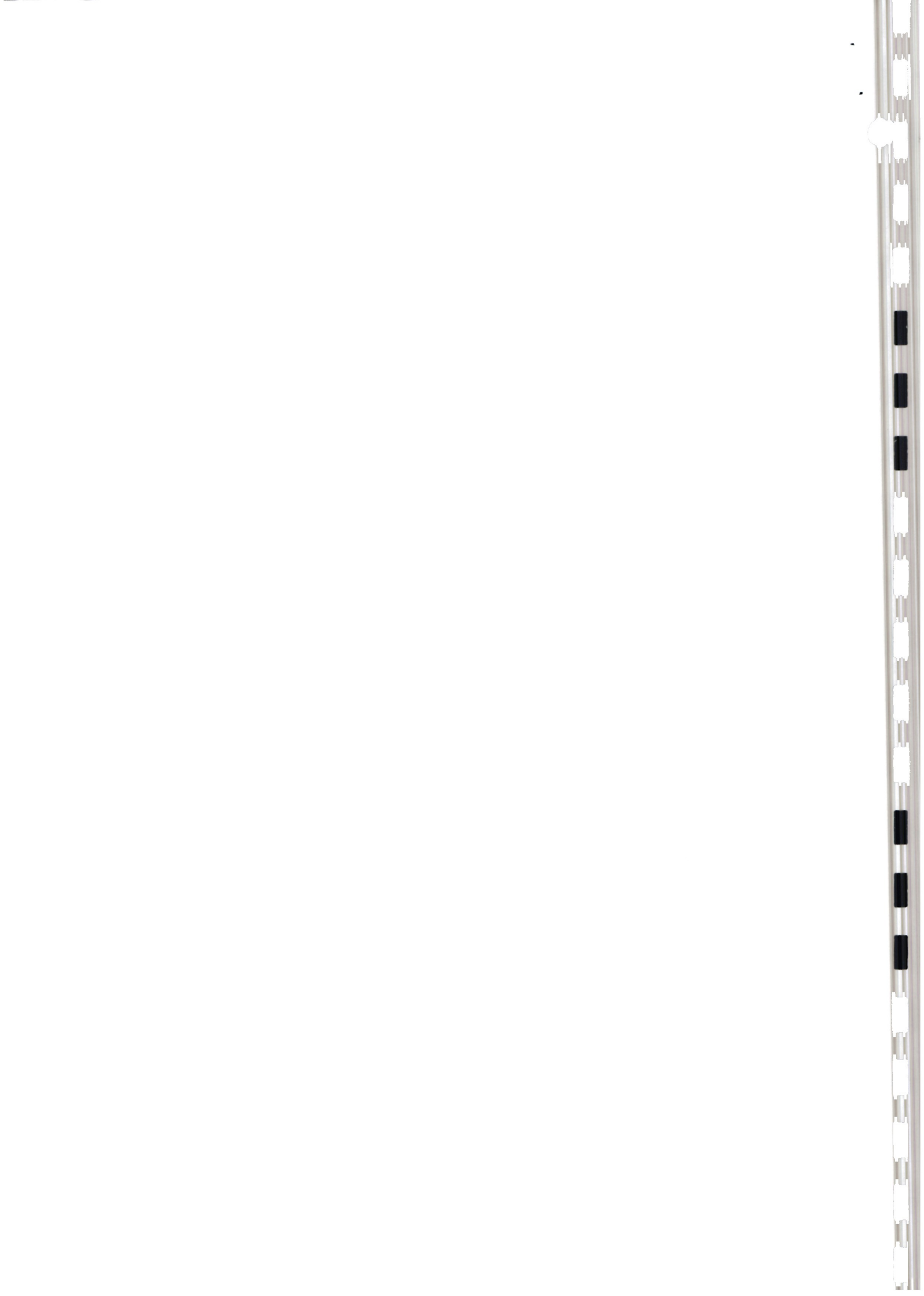
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	296,410,589.70	681,566,523.95
Deposits	7310000	0.00	2,463,468.50
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		296,410,589.70	684,029,992.45

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	684,112,357.35	0.00
Opening Balance Cash	22B	1,646.10	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	26,260,178.40	0.00
Opening Balance - Deposits	24	(684,029,992.45)	0.00
TOTAL		26,344,189.40	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00





SUMMARY STATEMENT OF DEPOSITS

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	Current Period	Previous Period
Opening Balance		684,029,992.45	0.00
Transfers of retentions during the year		549,430,865.40	918,225,864.55
Payments made out of deposit account during the year		937,050,268.15	234,195,872.10
Closing Balance		296,410,589.70	684,029,992.45

Principal Secretary
Controller

Principal Accounts

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

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





STATEMENT OF CASH FLOW

Entity: 1094-State Department For Housing & Urban Development
 Current Period: JUL-17 To JUN-18
 Compare With: JUL-16 To JUN-17

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	200,000,000.00
Exchequer releases	4	10,477,169,945.00	10,855,020,511.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	156,530,112.70	0.00
Payments for Operating Expenses			
Compensation of Employees	12	631,878,027.60	528,651,429.20
Use of goods and Services	13	1,459,004,724.90	999,007,313.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,286,053,114.00	460,231,848.00
Other Grants and Transfers	16	17,081,730.00	14,668,860.50
Social Security Benefits	17	1,093,108.00	150,000.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(358,409,746.25)	657,769,814.05
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	5,880,179,606.95	9,710,080,874.20
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	11,279,350,266.05	12,872,813,708.45
Net Cash Flow From Investing Activities	B	(11,279,350,266.05)	(12,872,813,708.45)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	5,027,223,996.00	3,846,846,837.70
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	5,027,223,996.00	3,846,846,837.70
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(371,946,663.10)	684,114,003.45
Cash and Cash Equivalent at BEGINNING of The Year		684,114,003.45	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	307,148,443.25	684,114,003.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	200,000,000.00
Exchequer releases	4	10,477,169,945.00	10,855,020,511.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	5,027,223,996.00	3,846,846,837.70
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	156,530,112.70	0.00
TOTAL RECEIPTS		15,660,924,053.70	14,901,867,348.70
PAYMENTS			
Compensation of Employees	12	631,878,027.60	528,651,429.20
Use of goods and Services	13	1,459,004,724.90	999,007,313.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,286,053,114.00	460,231,848.00
Other Grants and Transfers	16	17,081,730.00	14,668,860.50
Social Security Benefits	17	1,093,108.00	150,000.00
Acquisition of Assets	18	11,279,350,266.05	12,872,813,708.45
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		15,674,460,970.55	14,875,523,159.30
	SURPLUS/DEFICIT	(13,536,916.85)	26,344,189.40

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: 1094-State Department For Housing & Urban Development

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	307,147,816.25	684,112,357.35
Cash Balances	22B	627.00	1,646.10
Total Cash And Cash Equivalents		307,148,443.25	684,114,003.45
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(2,949,478.10)	26,260,178.40
TOTAL FINANCIAL ASSETS		304,198,965.15	710,374,181.85
Financial Liabilities			
Accounts Payables - Deposits	24	296,410,589.70	684,029,992.45
NET FINANCIAL ASSETS		7,788,375.45	26,344,189.40
REPRESENTED BY			
Fund Balance b/fwd	25	26,344,189.40	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		(13,536,916.85)	26,344,189.40
NET FINANCIAL POSITION		12,807,272.55	26,344,189.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Trial Balance

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1310202 Capital Grants from Foreign Governments	0.00	0.00	0.00	200,000,000.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	200,000,000.00
1310000 Grants from Foreign Governments	0.00	0.00	0.00	200,000,000.00
1410402 Rent of Government Buildings and Housing	0.00	156,530,112.70	0.00	0.00
1410400 Rents on land, houses and buildings	0.00	156,530,112.70	0.00	0.00
1410000 Property Income	0.00	156,530,112.70	0.00	0.00
2110101 Basic Salaries - Civil Service	411,288,591.90	0.00	347,823,836.50	0.00
2110100 Basic Salaries - Permanent Employees	411,288,591.90	0.00	347,823,836.50	0.00
2110201 Contractual Employees	0.00	0.00	1,999,993.90	0.00
2110202 Casual Labour - Others	7,999,990.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	7,999,990.00	0.00	1,999,993.90	0.00
2110301 House Allowance	155,246,880.15	0.00	142,815,283.35	0.00
2110307 Hardship Allowance	503,980.00	0.00	530,400.00	0.00
2110309 Special Duty Allowance	3,373,655.25	0.00	973,111.05	0.00
2110310 Top-up Allowance	9,990.00	0.00	10,000.00	0.00
2110311 Transfer Allowance	1,999,973.00	0.00	1,950,000.00	0.00
2110312 Responsibility Allowance	2,248,771.15	0.00	1,748,800.00	0.00
2110313 Entertainment Allowance	1,459,980.00	0.00	1,960,000.00	0.00
2110314 Transport Allowance	37,337,802.55	0.00	19,607,053.55	0.00
2110315 Extreneous Allowance	1,295,980.00	0.00	1,296,000.00	0.00
2110317 Domestic Servant Allowance	199,990.00	0.00	200,000.00	0.00
2110318 n Practising Allowance	1,757,342.25	0.00	1,757,360.00	0.00
2110320 Leave Allowance	7,145,111.35	0.00	5,969,590.85	0.00
2110322 Risk Allowance	9,990.00	0.00	10,000.00	0.00
2110300 Personal Allowances paid as part of Salary	212,589,445.70	0.00	178,827,598.80	0.00
2110000 Wages and Salary Contributions	631,878,027.60	0.00	528,651,429.20	0.00
2210101 Electricity	8,468,420.25	0.00	7,978,574.65	0.00
2210102 Water and Sewarage Charges	2,344,570.15	0.00	2,020,072.10	0.00
2210103 Gas expenses	26,000.00	0.00	50,000.00	0.00
2210100 Utilities, Supplies and Services	10,838,990.40	0.00	10,048,646.75	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	5,184,168.05	0.00	18,824,820.00	0.00
2210202 Internet Connections	903,924.00	0.00	3,686,311.50	0.00
2210203 Courier & Postal Services	180,100.00	0.00	776,085.00	0.00
2210204 Leased Communication Lines	36,000.00	0.00	177,100.00	0.00
2210200 Communication, Supplies and Services	6,304,192.05	0.00	23,464,316.50	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	7,287,744.50	0.00	7,516,453.15	0.00
2210302 Accommodation - Domestic Travel	8,829,064.00	0.00	34,698,757.40	0.00
2210303 Daily Subsistence Allowance	10,673,267.00	0.00	40,069,446.90	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	475,830.00	0.00	572,800.00	0.00
2210307 Passage & Transfer Expenses	156,880.00	0.00	196,230.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	27,422,785.50	0.00	83,053,687.45	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	590,008.00	0.00	2,311,780.00	0.00
2210402 Accommodation	633,640.00	0.00	2,027,513.00	0.00
2210403 Daily Subsistence Allowance	548,890.00	0.00	2,169,319.10	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	92,400.00	0.00	383,710.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,864,938.00	0.00	6,892,322.10	0.00
2210501 International News Services	3,000.00	0.00	12,700.00	0.00
2210502 Publishing & Printing Services	24,624,207.45	0.00	1,016,500.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210503 Subscriptions to Newspapers, Magazines and Periodicals	630,496.00	0.00	2,300,649.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	3,200.00	0.00	12,780.00	0.00
2210505 Trade Shows and Exhibitions	355,370.00	0.00	929,100.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	25,616,273.45	0.00	4,271,729.00	0.00
2210603 Rents and Rates - Non-Residential	113,569,333.50	0.00	88,131,375.55	0.00
2210604 Hire of Transport, Equipment	207,500.00	0.00	349,500.00	0.00
2210606 Hire of Equipment, Plant and Machinery	5,952,391.00	0.00	3,793,606.00	0.00
2210600 Rentals of Produced Assets	119,729,224.50	0.00	92,274,481.55	0.00
2210701 Travel Allowance	828,828.00	0.00	3,331,280.30	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	203,365.00	0.00	948,078.25	0.00
2210703 Production and Printing of Training Materials	139,133.10	0.00	678,120.10	0.00
2210704 Hire of Training Facilities and Equipment	295,050.00	0.00	1,236,160.00	0.00
2210706 Book Allowance	54,370.00	0.00	491,180.00	0.00
2210707 Project Allowance	38,500.00	0.00	268,660.00	0.00
2210710 Accommodation Allowance	1,058,355.00	0.00	3,045,119.50	0.00
2210711 Tuition Fees Allowance	724,932.00	0.00	3,163,954.00	0.00
2210700 Training Expenses	3,342,533.10	0.00	13,162,552.15	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,941,024.00	0.00	6,321,946.20	0.00
2210802 Boards, Committees, Conferences and Seminars	2,998,581.00	0.00	8,660,187.50	0.00
2210805 National Celebrations	49,905.00	0.00	191,212.00	0.00
2210808 Purchase of Coffins	0.00	0.00	7,638.00	0.00
2210809 Board Allowance	0.00	0.00	5,356.00	0.00
2210800 Hospitality Supplies and Servi	4,989,510.00	0.00	15,186,339.70	0.00
2211001 Medical Drugs	821,631.00	0.00	850,400.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	516,171.60	0.00	639,775.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,922,450.00	0.00	1,999,983.85	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	13,854,456.85	0.00	32,500.00	0.00
2211009 Education and Library Supplies	6,116,370.00	0.00	6,336,988.05	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	90,000.00	0.00	70,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,497,514.20	0.00	2,603,617.00	0.00
2211020 Uniform and Clothing Allowances	119,999.00	0.00	87,400.00	0.00
2211023 Supplies for Production	2,325,243.00	0.00	2,457,112.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	29,893,142.50	0.00
2211000 Specialised Materials and Supp	28,263,835.65	0.00	44,970,918.40	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	41,040,401.10	0.00	26,090,558.90	0.00
2211102 Supplies and Accessories for Computers and Printers	2,024,171.00	0.00	18,583,702.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	576,265.00	0.00	2,996,727.00	0.00
2211100 Office and General Supplies and Services	43,640,837.10	0.00	47,670,987.90	0.00
2211201 Refined Fuels and Lubricants for Transport	16,498,587.20	0.00	12,018,924.50	0.00
2211203 Refined Fuels and Lubricants -- Other	48,770.00	0.00	89,500.00	0.00
2211200 Fuel Oil and Lubricants	16,547,357.20	0.00	12,108,424.50	0.00
2211301 Bank Service Commission and Charges	40,000.00	0.00	130,000.00	0.00
2211305 Contracted Guards and Cleaning Services	61,902,010.25	0.00	61,438,303.60	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,021,330.00	0.00	4,762,590.00	0.00
2211310 Contracted Professional Services	1,004,398,620.65	0.00	483,121,264.55	0.00
2211311 Contracted Technical Services	346,123.50	0.00	72,117,725.70	0.00
2211323 Laundry Expenses	20,000.00	0.00	107,700.00	0.00
2211324 Registration of Land	0.00	430,000.00	7,306,495.00	0.00
2211300 Other Operating Expenses	1,067,728,084.40	430,000.00	628,984,078.85	0.00
2210000 Goods and Services	1,356,288,561.35	430,000.00	982,088,484.85	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2220101 Maintenance Expenses - Motor Vehicles	10,985,833.40	0.00	9,275,606.30	0.00
2220100 Routine Maintenance - Vehicles	10,985,833.40	0.00	9,275,606.30	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	451,760.00	0.00	1,885,826.00	0.00
2220202 Maintenance of Office Furniture and Equipment	340,080.00	0.00	962,210.00	0.00
2220204 Maintenance of Buildings -- Residential	90,156,667.15	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	90,000.00	0.00	272,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	370,271.00	0.00	1,273,816.00	0.00
2220210 Maintenance of Computers, Software, and Networks	751,552.00	0.00	3,249,370.00	0.00
2220200 Routine Maintenance - Other Assets	92,160,330.15	0.00	7,643,222.00	0.00
2220000 Routine Maintenance	103,146,163.55	0.00	16,918,828.30	0.00
2430102 National Social Security Fund	0.00	0.00	0.00	0.00
2430100 General Government	0.00	0.00	0.00	0.00
2430000 Interest on Borrowing From Other Government Units	0.00	0.00	0.00	0.00
2620103 African Association of Public Administration (AAPAM)/CAAPAM/CLGF	1,598,340.00	0.00	1,538,645.50	0.00
2620163 UN Habitat and Human Settlement	7,153,390.00	0.00	6,807,870.00	0.00
2620188 Shelter Afrique	8,000,000.00	0.00	6,000,000.00	0.00
2620189 Architectural Heritage Fund (AHF)	330,000.00	0.00	322,345.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	17,081,730.00	0.00	14,668,860.50	0.00
2620000 Grants and Other Transfers to International Organizations	17,081,730.00	0.00	14,668,860.50	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	686,060,752.00	0.00	410,231,848.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	686,060,752.00	0.00	410,231,848.00	0.00
2630203 Capital Grants to Other levels of government	511,302,700.00	0.00	0.00	0.00
2630204 Civil servants housing scheme	1,088,689,662.00	0.00	50,000,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	1,599,992,362.00	0.00	50,000,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	2,286,053,114.00	0.00	460,231,848.00	0.00
2710102 Gratuity - Civil Servants	1,093,108.00	0.00	150,000.00	0.00
2710100 Government Pension and Retirement Benefits	1,093,108.00	0.00	150,000.00	0.00
2710000 Social Security Benefits	1,093,108.00	0.00	150,000.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	402,383,807.25	0.00	128,147,503.25	0.00
3110200 Construction of Building	402,383,807.25	0.00	128,147,503.25	0.00
3110301 Refurbishment of Residential Buildings	32,647,804.80	0.00	95,731,973.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	41,578,425.45	0.00
3110300 Refurbishment of Buildings	32,647,804.80	0.00	137,310,398.45	0.00
3110401 Major Roads	787,388,473.00	0.00	193,653,226.70	0.00
3110402 Access Roads	0.00	0.00	41,062,827.85	0.00
3110400 Construction of Roads	787,388,473.00	0.00	234,716,054.55	0.00
3110502 Water Supplies and Sewerage	1,419,684,304.10	0.00	2,047,470,325.00	0.00
3110504 Other Infrastructure and Civil Works	7,833,858,428.35	0.00	9,830,997,848.10	0.00
3110500 Construction and Civil Works	9,253,542,732.45	0.00	11,878,468,173.10	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	230,825,200.00	0.00	204,753,386.65	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	230,825,200.00	0.00	204,753,386.65	0.00
3110701 Purchase of Motor Vehicles	30,588,000.00	0.00	26,845,428.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	30,588,000.00	0.00	26,845,428.00	0.00
3110801 Overhaul of Vehicles	376,200.00	0.00	415,000.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	376,200.00	0.00	415,000.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	99,290.00	0.00	10,513,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3111004 Purchase of Exchanges and other Communications Equipment	57,600.00	0.00	87,000.00	0.00
3111011 Purchase of Lighting Equipment	41,800,123.30	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	41,957,013.30	0.00	10,600,000.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	800.00	0.00	120,000.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	157,432,975.60	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	330,000.00	0.00	787,700.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	125,274,710.00	0.00	728,280.00	0.00
3111112 Purchase of Software	152,740.00	0.00	724,842.50	0.00
3111114 Purchase of Survey Equipment	149,999,999.45	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	433,191,225.05	0.00	2,360,822.50	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	66,449,810.20	0.00	249,196,941.95	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	66,449,810.20	0.00	249,196,941.95	0.00
3110000 Acquisition of Fixed Capital Assets	11,279,350,266.05	0.00	12,872,813,708.45	0.00
5120201 Borrowing from Foreign Governments	0.00	0.00	0.00	120,565,323.10
5120202 Borrowing from International Organizations	0.00	5,027,223,996.00	0.00	3,726,281,514.60
5120200 Foreign Borrowing-Direct Payments	0.00	5,027,223,996.00	0.00	3,846,846,837.70
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	5,027,223,996.00	0.00	3,846,846,837.70
6510267 Nairobi Metropolitan Service Improvement Project	0.00	0.00	0.00	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	0.00	0.00
6510000 Special Accounts	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	7,034,043.65	0.00	7,722.80	0.00
6530100 Recurrent Bank Accounts	7,034,043.65	0.00	7,722.80	0.00
6530000 Recurrent Bank Accounts	7,034,043.65	0.00	7,722.80	0.00
6540101 Ministry HQ Development Bank A	3,703,182.90	0.00	74,642.10	0.00
6540100 Development Bank Accounts	3,703,182.90	0.00	74,642.10	0.00
6541127 Kenya Urban Support Programme Account	0.00	0.00	0.00	0.00
6541100	0.00	0.00	0.00	0.00
6540000 Development Bank Accounts	3,703,182.90	0.00	74,642.10	0.00
6550101 Ministry HQ Deposit Bank A/C	296,410,589.70	0.00	684,029,992.45	0.00
6550100 Deposit Bank Accounts	296,410,589.70	0.00	684,029,992.45	0.00
6550000 Deposit Bank Account	296,410,589.70	0.00	684,029,992.45	0.00
6580101 Cash	627.00	0.00	1,646.10	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	627.00	0.00	1,646.10	0.00
6580000 Cash in Hand	627.00	0.00	1,646.10	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	4,718,497.10	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	4,718,497.10	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	4,718,497.10	0.00	0.00
6760101 Standing Imprests	0.00	150,200.00	0.00	0.00
6760103 Temporary Imprests	1,919,219.00	0.00	16,651,602.00	0.00
6760100 Imprests	1,919,219.00	150,200.00	16,651,602.00	0.00
6760000 Government Imprests	1,919,219.00	150,200.00	16,651,602.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	9,608,576.40	0.00
6780100 Suspense & Clearance Account	0.00	0.00	9,608,576.40	0.00
6780000 Suspense & Clearance Account	0.00	0.00	9,608,576.40	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	2,463,468.50
7310100 General Deposits Items	0.00	0.00	0.00	2,463,468.50

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7310000 Deposits	0.00	0.00	0.00	2,463,468.50
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
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
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	296,410,589.70	0.00	681,566,523.95
7320200 Other General Liabilities	0.00	296,410,589.70	0.00	681,566,523.95
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	296,410,589.70	0.00	681,566,523.95
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	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	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	21,332,190,456.00	0.00	10,855,020,511.00
9910200 Exchequer Provisions	0.00	21,332,190,456.00	0.00	10,855,020,511.00
9910000 Provisions	0.00	21,332,190,456.00	0.00	10,855,020,511.00
9999999 Consolidated Fund	10,833,695,218.70	0.00	0.00	0.00
9999900	10,833,695,218.70	0.00	0.00	0.00
9990000 Opening Balance Reserves	10,833,695,218.70	0.00	0.00	0.00
Total	26,817,653,851.50	26,817,653,851.50	15,585,897,341.15	15,585,897,341.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

