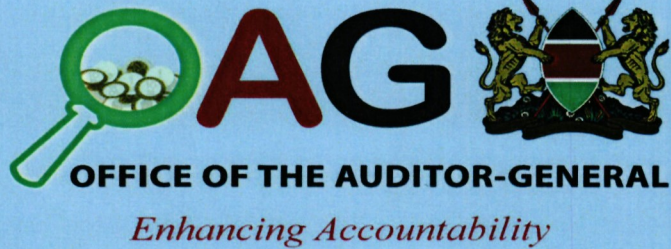


REPUBLIC OF KENYA



PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR PUBLIC  
WORKS**

**FOR THE YEAR ENDED**

**30 JUNE, 2021**

|                                      |           |
|--------------------------------------|-----------|
| THE NATIONAL ASSEMBLY<br>PAPERS LAID |           |
| DATE: 30 MAR 2022                    | DAY: Wed  |
| TABLED BY:                           | LOM       |
| CLERK-AT THE-TABLE:                  | P. Karamu |





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

**STATE DEPARTMENT FOR PUBLIC WORKS**

**REVISED ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2021**

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





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## **1. KEY STATE DEPARTMENT FOR PUBLIC WORKS INFORMATION AND MANAGEMENT**

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

The Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works was formed through Presidential Executive Order No. 1/2018 of June 2018 (Revised). The Ministry is headed by the Cabinet Secretary for Transport, Infrastructure, Housing, Urban Development and Public Works Mr. James W. Macharia, EGH who is responsible for the general policy and strategic direction of the entity.

The Ministry further consists of five State Departments each administered by a Principal Secretary. The State Departments under the Ministry of Transport, Infrastructure, Housing and Urban Development and Public Works are outlined below;

- i. The State Department for Transport administered by Mr. Solomon Kitungu.
- ii. The State Department for Infrastructure administered by Prof. Arch. Paul M. Maringa, (PhD), CBS, Corp. Arch, MAAK, MKIP.
- iii. The State Department for Housing and Urban Development administered by Mr. Charles Hinga Mwaura.
- iv. The State Department for Public Works Administered by Maj. Gen. (Rtd) Dr. Gordon O. Kihalangwa, CBS.
- v. The State Department for Shipping and Maritime Affairs administered by Ms. Nancy Karingithu, CBS.

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

### **Vision, Mission, Core Values and Core Functions**

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

## **Vision**

“Achieve and sustain excellence in regulation of the construction industry, construction and maintenance of public buildings and other public works”

---

## **Mission**

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

---

## **Core Values**

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

- i. Professionalism
- ii. Accountability and transparency
- iii. Team spirit
- iv. Impartiality
- v. Innovation and Continuous improvement

## **Mandate**

The mandate of the State Department for Public Works as outlined in the Revised Executive Order No. 1 of 2020 are as follows: Public Works Policy and Planning; National Building Inspection Services; Registration and Regulation of Contractors, Civil Works and Material Suppliers; Registration of Civil, Building and Electro-mechanical Contractors; Standardization and Maintenance of Plants, Equipment and Vehicle; Maintenance of Inventory of Government Property; Registration of Engineers, Architects and Quantity Surveyors; Setting and Management of Building and Construction Standards and Codes; Provision of Mechanical and Electrical Building Services; Supplies Branch; Coordination of Procurement of Common User Items by Government Ministries; Building Research Services and Other Public Works.



## **Core functions**

The core function of the State Department for Public Works as espoused in its mandate and envisioned in Medium Term Plan III of the vision 2030 as follows;

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

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

### **ii. Development and Maintenance of Coastline Infrastructure and Pedestrian Access**

- These involve construction and maintenance of Jetties and Seawalls to improve movement into and out of waters, and protect land and property in low lying areas from erosion, flooding and sea wave action. It further involves construction of footbridges that facilitates access to areas of difficult terrain.

### **iii. Regulation and Development of Construction Industry**

This involves regulation of the construction industry, research on cost effective building materials; and audit / inspection of buildings to ascertain their safety for occupation.

### **iv. Procurement of common user items for government institutions:**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

| No.  | Designation                                                                                           | Name                                          |
|------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| i.   | Cabinet Secretary, Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works | Mr. James W. Macharia, EGH -                  |
| ii.  | Principal Secretary, State Department for Public Works                                                | Maj. Gen. (Rtd) Dr. Gordon O. Kihalangwa, CBS |
| iii. | Secretary Administration                                                                              | Dr. C. T. Muchiri                             |
| iv.  | Works Secretary                                                                                       | Qs. A. N. Okweto, EBS                         |
| v.   | Head of Accounts                                                                                      | CPA. Samuel Kung'u                            |

**(d) Fiduciary Oversight Arrangements**

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





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**(e) Entity Headquarters**

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

**Entity Contacts**

Telephone: (254) (0)202723101  
E-mail: [info@publicworks.go.ke](mailto:info@publicworks.go.ke)  
Website: [publicworks.go.ke](http://publicworks.go.ke)

**(f) Entity Bankers**

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

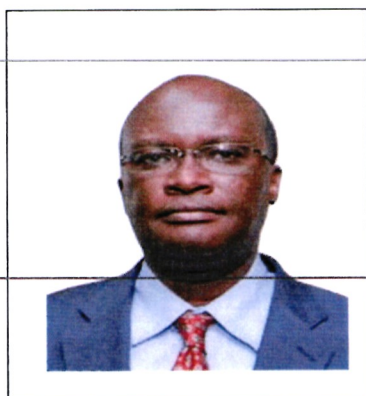
**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

## 2. FORWARD BY THE CABINET SECRETARY COMMENTARY BY THE CABINET SECRETARY



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

The State Department for Public Works is responsible for development and maintenance of Government Buildings and Public Works. It is mandated to provide policy direction and coordinate all matters related to construction, rehabilitation and maintenance of Public Buildings and Other Public Works. In discharging its functions, the State Department is guided by detailed mandate through Revised Executive Order No. 1 of 2020 notably: Public Works Policy and Planning; National Building Inspection Services; Registration and Regulation of Contractors, Civil Works and Material Suppliers; Registration of Civil, Building and Electro-mechanical Contractors;

Standardization and Maintenance of Plants, Equipment and Vehicles; Maintenance of Inventory of Government Property; Registration of Engineers, Architects and Quantity Surveyors; Setting and Management of Building and Construction Standards and Codes; Provision of Mechanical and Electrical Building Services; Supplies Branch; Coordination of Procurement of Common User Items by Government Ministries; Building Research and Services and Other Public Works funded by the exchequer.

### BUDGET ALLOCATION

In the financial year 2020/21, the State Department for Public Works had a gross budget of **KShs. 2,928million** which was made up of **KShs. 2,269** million for recurrent vote and **KShs. 659** million for development vote. The State Department was to expend the gross budget of **KShs. 2,928 million** under the following three programmes:

| Programmes                                                 | Approved Budget Allocation |                      | Actual Payments | Variance |
|------------------------------------------------------------|----------------------------|----------------------|-----------------|----------|
|                                                            | KShs                       |                      |                 |          |
| Government Buildings                                       | 889,086,318                | 889,657,230          | (570,912)       |          |
| Coastline Infrastructure Development and Pedestrian Access | 323,252,986                | 354,448,436          | (31,195,450)    |          |
| General Administration Planning and Support Services       | 364,248,730                | 354,692,091          | 9,556,639       |          |
| Regulation and Development of Construction Industry        | 1,351,525,317              | 1,329,286,896        | 22,238,422      |          |
|                                                            | <b>2,928,113,351</b>       | <b>2,928,084,654</b> | <b>28,697</b>   |          |

**Programme 1: Government Buildings**

The objective of this programme is to improve the living and working conditions in Government Buildings through development of cost-effective public buildings. This programme was allocated Kshs. 891 million representing 28.8% of the budget. A total of Kshs. 891 million was spent under the following sub programme:

- i. Completion of Stalled and New Government Buildings
- ii. Construction of County Headquarters
- iii. Design, documentation and supervision of the Big Four Agenda projects

**Programme 2: Coastline Infrastructure Development and Pedestrian Access**

The objective of this programme is to protect land and property from sea wave action, flooding and erosion and enhance accessibility between human settlements and in areas of difficult terrain. This programme was allocated KShs. 323 million representing 10.4% of the budget. A total of Kshs. 323 million was spent under the following sub programmes:

- i. Coastline Infrastructure Development that involved construction of Jetties
- ii. Pedestrian access that involves construction of footbridges across the country.

**Programme 3: General Administration Planning and Support Services**

The objective of this programme is to develop the capacity, enhance efficiency and transparency in service delivery and to ensure efficiency in procurement of common user items for government institutions. This programme was allocated KShs. 364 million representing 11.6% of the budget. A total of KShs 354 million was spent under the following sub programmes:

- i. Administration, Planning and Support Services
- ii. Procurement, Warehousing and Supply

**Programme 4: Regulation and Development of Construction Industry**

The objective of this program is to achieve enhanced research on building materials, improved technology, building standards and regulated building for economic growth in the construction industry. This program was allocated Ksh. 1,351 million representing 49.2% of the total budget. A total of Ksh. 1,351 million was spent under the following sub programmes.

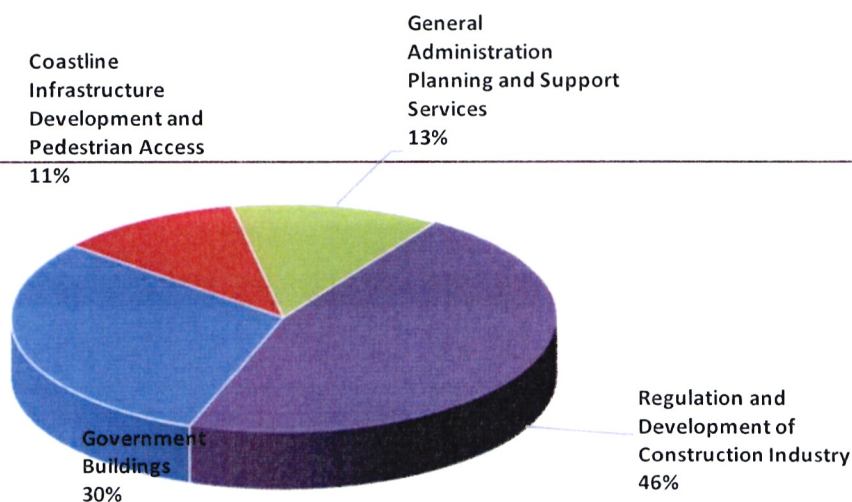
- i. Regulation of Construction Industry



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- ii. Research Services
- iii. Building Standards

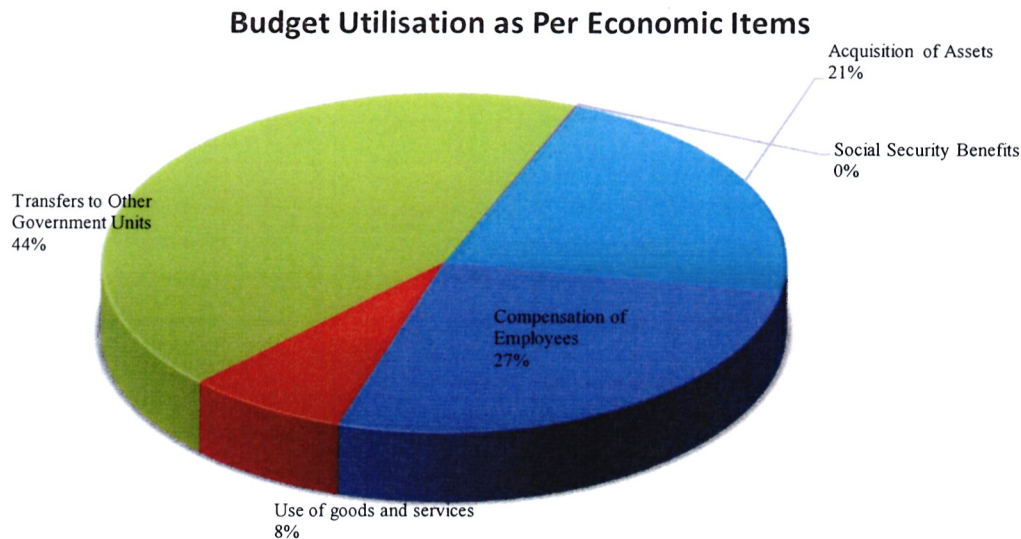
**Chart 1: Proportion of Budget Allocation Per Program**



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

|                                     | Approved Budget Allocation | Actual Payments      | Variance      |
|-------------------------------------|----------------------------|----------------------|---------------|
| Compensation of Employees           | 779,400,000                | 787,823,589          | (8,423,589)   |
| Use of goods and services           | 214,414,101                | 175,797,848          | 38,616,253    |
| Transfers to Other Government Units | 1,278,000,000              | 1,278,000,000        | -             |
| Social Security Benefits            | 12,600,000                 | 4,099,929            | 8,500,071     |
| Acquisition of Assets               | 643,699,250                | 682,363,288          | (38,664,038)  |
| <b>Total Payments</b>               | <b>2,928,113,351</b>       | <b>2,928,084,655</b> | <b>28,696</b> |

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### Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2021 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 2021

| Revenue/Expense Item | Original Budget | Adjustments   | Final Budget  | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|----------------------|-----------------|---------------|---------------|----------------------------|-------------------------------|---------------------------------------------|
|                      | a               | b             | c=a+b         | d                          | e=c-d                         | f=d/c %                                     |
| Total Receipts       | 1,770,855,334   | 1,157,258,017 | 2,928,113,351 | 2,928,112,346              | 1,005                         | 100%                                        |
| Payments             |                 |               |               |                            |                               |                                             |
| Grand Total          | 1,770,855,334   | 1,157,258,017 | 2,928,113,351 | 2,928,084,653              | 28,698                        | 100%                                        |

Actual receipts by the MDAs stood at 0% below budget while actual payments were 0% below budget.

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**Financial Assets Summary**

**2021**

**2020**

|                                                                      |                    |                    |
|----------------------------------------------------------------------|--------------------|--------------------|
| <b>FINANCIAL ASSETS</b>                                              |                    |                    |
| <b>Cash and Cash Equivalents</b>                                     |                    |                    |
| Bank Balances                                                        | 587,689,256        | 729,336,006        |
| Cash Balances                                                        | 14,716             | -                  |
| <b>Total Cash And Cash Equivalents</b>                               | <b>587,703,972</b> | <b>729,336,006</b> |
| Accounts Receivables - Outstanding Imprest and<br>Clearance Accounts | -                  | 3,972,963          |
| <b>TOTAL FINANCIAL ASSETS</b>                                        | <b>587,703,972</b> | <b>733,308,969</b> |

Bank balances decreased by 15% as a result increased spending towards year end. Cash balances declined by 97% due to increased cash related transactions at the year-end mainly relating to staff imprest. There is also a decline in accounts receivables by 100% as a result of prompt accounting for imprest advance by the imprest holders mainly towards year end

7



**KEY ACHIEVEMENTS OF THE STATE DEPARTMENT FOR PUBLIC WORKS IN FY 2020/2021**

In the implementation of the budget for FY 2020/21, the following key achievements were realized;

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

- i. The State Department for Public Works has Completed 1 No. stalled government building project i.e. Mathare Nyayo Hospital project which is expected to serve as a referral Hospital in the densely populated areas of Korogocho and Kariobangi.
- ii. Other projects are ongoing at various stages of completion namely: Migori District Headquarters Phase I at 86%, Voi Pool Housing at 77% and MoW Sports Club at 70% completion levels.
- iii. The State Department also designed, documented and supervised to completion 75No. New government/building projects and rehabilitated/ maintained 85 No. buildings that belong to other Ministries, Departments, Agencies as well as Counties.
- iv. The State Department further implemented five (5) County Government Headquarters to different levels of completion as follows; Isiolo County Headquarters- 40%, Tharaka Nithi County Headquarters -77%, Tana River County Headquarters -55%, Lamu County Headquarters -50% and Nyandarua County Headquarters - 30%.

**Development and Maintenance of Coastline Infrastructure and Pedestrian Access:** The following were achieved during the period;

- i. To achieve accessibility into and out of waters and protect land and property from sea wave erosion, the State Department implemented 2No. Jetties which are ongoing at advanced levels of completion namely: Mokowe Jetty- 75% and Mtangawanda Jetty-96% completion levels.
- ii. Further, 12No. footbridges were completed for safe crossing over the rivers, streams and for easy accessibility to areas with difficult terrain. 19 No. other footbridges are ongoing and at advanced levels of completion.

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**Revamping / Restructuring of Supplies Branch:** The State Department prepared Framework contracts /term Supply contracts for 67 categories of common user items for use by other procuring entities.

---

**Regulation and Development of Construction Industry**

The following were the achievements under this programme;

- i. 1,296 No. buildings were inspected and audited.
- ii. 60 No. buildings were tested to ascertain their structural integrity.
- iii. 9,684 No. of contractors were registered.
- iv. 42,692 No. skilled construction workers and site supervisors were accredited.
- v. 25,553 No. sites were inspected to promote quality assurance in the construction industry.
- vi. 3,475 No. construction projects registered.

**PICTORIALS ON KEY ACHIEVEMENTS**

**1. Voi Pool Housing Project**

**Maisonettes**



**Flats**





## **2. Migori District Headquarters**





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**2. Isiolo County Headquarters - Ongoing at 40%**





**3. Tana River County Headquarters - Ongoing at 40%**



**4. Shakahola Foot Bridge**





## **EMERGING ISSUES RELATED TO THE DEPARTMENT**

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

- Flooding in various parts of the country especially around the Coast region, Lake Victoria, Lake Baringo, Lake Turkana, Nyando and Budalangi requires for expansion and spread of water protection works hence the need for more funding.
- COVID -19 pandemic has affected implementation of some projects.

## **HIGHLIGHT KEY RISK MANAGEMENT STRATEGIES**

- i. Reconstitution and operationalization of corruption prevention committee
- ii. Monthly meetings of the budget implementation committee
- iii. Regular and independence internal audits

## **CHALLENGES ENCOUNTERED IN IMPLEMENTATION OF THE BUDGET**

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

- i. Inadequate funding coupled with lack of exchequer for implementation of projects;
- ii. Site identification problems especially for Tana River County Headquarters, Isiolo County Headquarters and some footbridges therefore delaying the implementation of the project.
- iii. Legal and contractual issues impacting adversely on project implementation.
- iv. High construction costs leading to non-adherence to the industry standards especially by private developers.
- v. Inadequate skilled labour in construction industry.

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**RECOMMENDED WAY FORWARD IN OVERCOMING THE CHALLENGES**

---

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

- i. Increased funding and timely exchequer release by the National Treasury.
  - ii. Stakeholder engagement and proper identification of project sites before commencement of projects.
- 
- iii. Strict adherence to the contractual obligations and reprimand of non- performing contractors

*Sign* .....

**James Macharia, EGH**

*Cabinet Secretary*



### **3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES**

#### **Introduction**

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

The key strategic objectives as per the strategic plan Strategic Plan 2018-2022 for the State Department for Public Works are:

- a) To develop Policy, Legal, Regulatory and Institutional Framework to guide building standards
- b) To improve living and working conditions in government buildings.
- c) To design, document and supervise implementation of the Big four Agenda projects
- d) To protect land and property from sea wave action, flooding and erosion; enhance accessibility into and out of waters and enhance accessibility between human settlements, other facilities and areas of difficult terrain.
- e) To ensure a well-regulated and developed construction industry
- f) To ensure efficiency in the procurement of common user items for Ministries, Departments Counties and Agencies (MDCAs)
- g) To ensure effectiveness and efficiency in service delivery

#### **Progress on attainment of Strategic development objectives**

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

| <b>MDA Program</b>   | <b>Objective</b>                                                 | <b>Outcome</b>                                                 | <b>Indicator</b>                                                   | <b>Performance in F/Y 20120/21</b>                                       |
|----------------------|------------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------|
| Government Buildings | To improve living and working conditions in government buildings | Improved living and working conditions in Government buildings | No. of stalled government buildings completed                      | 1 No. completed while others are ongoing at various levels of completion |
|                      |                                                                  |                                                                | No. of new government building designed, documented and supervised | 75                                                                       |
|                      |                                                                  |                                                                | No. of Government building rehabilitated/maintained                | 85                                                                       |

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| MDA Program | Objective                                                                        | Outcome                                               | Indicator                                                                              | Performance in F/Y 20120/21                                                                                                                                                                                                                                                |
|-------------|----------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                                                                                  |                                                       | No. of County Headquarters constructed                                                 | Projects ongoing at various levels of completion:<br>Isiolo- 40%<br>Tharaka Nithi -77%                                                                                                                                                                                     |
|             |                                                                                  |                                                       |                                                                                        | Tana River-55%<br>Lamu-50%<br>Nyandarua-30%                                                                                                                                                                                                                                |
|             | To design, document and supervise implementation of the Big four Agenda projects | Big four projects designed, documented and supervised | No. of Universal Health Care facilities designed, documented and supervised            | 19 level II hospitals were designed and documented out of which 8No. were completed and handed over                                                                                                                                                                        |
|             |                                                                                  |                                                       | No. of constituency industrial development centers designed, documented and supervised | 7No. CIDCs projects completed. 1 No. ongoing                                                                                                                                                                                                                               |
|             |                                                                                  |                                                       | % works of Leather industrial park in Athi River supervised                            | Target met. On Average the project is cumulatively at 35% completion level<br><br>Construction of Common Effluent plant is at 45%<br><br>Construction of 2No. Warehouses for finished leather goods is at 30%<br><br>Construction of 2No. Warehouses for tannery is at 30% |
|             |                                                                                  |                                                       | % works of Special Economic Zone Industrial Park supervised                            | Supervision of implementation of the project is ongoing<br><br>Construction of Administration Block, Access roads and bridge ongoing at 8%.(excavation and strip footing)                                                                                                  |
|             |                                                                                  |                                                       | % works of Konza Technopolis Complex supervised                                        | Construction of Drainage and Sewerage System ongoing (excavation of the sewer line)<br><br>Construction of Conference Centre ongoing at foundation level.                                                                                                                  |

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| MDA Program                                         | Objective                                                                                                                                                                                                                  | Outcome                                                                                                                                                                                                    | Indicator                                                                                            | Performance in F/Y 20120/21                                                                                                                                                                |
|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     |                                                                                                                                                                                                                            |                                                                                                                                                                                                            | No. of affordable housing projects designed, documented and supervised                               | Park road site complete (1370No. housing units)<br><br>Kibera Site: 872 No. housing units completed out of 5369 No.<br><br>Design and documentation done for 5No. Sites awaiting tendering |
| Coastline Infrastructure and Pedestrian Access      | To protect land and property from sea wave action, flooding and erosion; enhance accessibility into and out of waters and enhance accessibility between human settlements, other facilities and areas of difficult terrain | Improved protection of land and property from sea wave action, flooding, erosion; improved access into and out of the waters and improved communication in human settlement and areas of difficult terrain | % levels of completion of jetties                                                                    | All at advanced levels<br>Mokowe-45%<br>Mtangawanda-58%<br>Lamu Terminal-98%<br>Manda-98%                                                                                                  |
|                                                     |                                                                                                                                                                                                                            |                                                                                                                                                                                                            | No. of footbridges                                                                                   | 12                                                                                                                                                                                         |
| Regulation and Development of Construction Industry | To carry out research on cost effective construction materials and ensure a well-regulated and developed construction industry                                                                                             | Developed and regulated construction industry                                                                                                                                                              | No. of Buildings Inspected and Audited                                                               | 1,296                                                                                                                                                                                      |
|                                                     |                                                                                                                                                                                                                            |                                                                                                                                                                                                            | No. base resource maps/ reports on innovative building materials                                     | 5                                                                                                                                                                                          |
|                                                     |                                                                                                                                                                                                                            |                                                                                                                                                                                                            | No. of researches carried out                                                                        | 1                                                                                                                                                                                          |
|                                                     |                                                                                                                                                                                                                            |                                                                                                                                                                                                            | No of contractors registered                                                                         | 9,684                                                                                                                                                                                      |
|                                                     |                                                                                                                                                                                                                            |                                                                                                                                                                                                            | No of skilled construction workers and site supervisors accredited                                   | 42,692                                                                                                                                                                                     |
|                                                     |                                                                                                                                                                                                                            |                                                                                                                                                                                                            | No of construction projects registered                                                               | 3,475                                                                                                                                                                                      |
|                                                     |                                                                                                                                                                                                                            |                                                                                                                                                                                                            | No. of sites inspected to promote quality assurance in the construction industry                     | 25,533                                                                                                                                                                                     |
| General Administration and Planning Services        | To ensure effectiveness and efficiency in service delivery                                                                                                                                                                 | Improved service delivery                                                                                                                                                                                  | No. of term contracts procured to be used for supply of common user items by government institutions | 67                                                                                                                                                                                         |



#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

---

##### **1. Sustainability strategy and profile**

The top management especially the accounting officer has continuously showed support to ensure State Department for Public Works achieves its goals and objectives.

##### **2. Environmental performance**

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The State Department for Public Works established Environmental Sustainability Committee whose responsibility was to coordinate and spearhead all activities geared towards environmental sustainability. During the period under review, the State Department continued to coordinate mainstreaming of green building agenda in all building projects by organizing sensitization seminars on green building concepts.

##### **3. Employee welfare**

The State Department for Public Works has an established Ministerial Human Resource Management Advisory Committee that coordinates and advises skills improvements, equitable trainings, managing careers, Performance Appraisals and rewards and sanctions.

Further, the State Department has continued to ensure that the welfare of the staff is well taken care of. The State Department has established committees to ensure work place issues are addressed whenever possible in Committees such as Work Environment Committees, Mitigation Against COVID 19 Committee and Public Complaints Resolution Committee. Further there are well established Gender and Disability Committee, HIV/AIDS Prevention Committee, Alcohol and Drug Abuse, among others. All these committees ensured that welfare of staff was well taken care of during the year under review.

##### **4. Market place practices**

The State Department has endeavoured to undertake the following:

- a) Responsible competition practice: in ensuring transparency and accountability in what the State Department for Public Works does. The established committees of Public Complaints Resolution Committee, Corruption Prevention Committee and National Cohesion and Values Committee continued to perform their roles in resolving, advising and reporting on any cases of malpractice.
- b) Responsible Supply chain and supplier relations: The State Department established Adhoc Evaluation Tender Committees in evaluation of tendered projects. Furthermore, the Department procured 67No. term contracts where frameworks contracts for supply of common user items were prepared. The framework contracts are now being used by other government institutions for procurement of common user items.

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The State Department continued to ensure that AGPO is implemented as required in award of contracts of supply of goods and services in order to promote the Buy Kenya Build Kenya initiative and ensure that Women and Persons With Disability are given preference as required by the law. The State Department has maintained good business practices, treats its own suppliers responsibly by honouring contracts and effecting payments as soon as they fall due.

- c) Responsible marketing and advertisement-: the advertisement for jobs and tenders are done in transparent manner on the Kenya dailies and on the website for easy accessibility.

**5. Community Engagements-**

The state Department for Public Works has promoted physical wellbeing, sporting activities by equipping the Public Works Club in South C that is also open to the government officers and the public. The State Department also participated in Corporate Social Responsibility programmes where it visited Longonot Primary School, gave motivational talks to pupils and donated various Covid 19 prevention materials to the pupils.

The Citizen Service Delivery Charter that documents all our services, staff and clients' responsibility was reviewed and displayed at various points of service entry to the State Department's premises.



## 5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the *State Department for public works* is responsible for the preparation and presentation of the State Department for public works' financial statements, which give a true and fair view of the state of affairs of the State Department for public works for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for public works; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the State Department for public works; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *State Department for public works* accepts responsibility for the State Department for public works'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 *State Department for public works's* financial statements give a true and fair view of the state of State Department for public works's transactions during the financial year ended June 30, 2021, and of the State Department for public works's financial position as at that date. The Accounting Officer charge of the *State Department for public works* further confirms the completeness of the accounting records maintained for the *State Department for public works*, which have been relied upon in the preparation of the State Department for public works's financial statements as well as the adequacy of the systems of internal financial control.

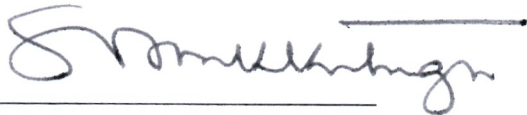


***State Department for Public Works  
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The Accounting Officer in charge of the ***State Department for public works*** confirms that the State Department for public works has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department for public works'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 State Department for public works's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

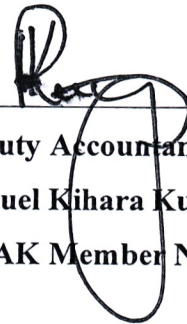
**Approval of the financial statements**

The *State Department for Public Works's* financial statements were approved and signed by the Accounting Officer on 20<sup>th</sup> January 2022.



**Principal Secretary**

**Name: Solomon Kitungu, CBS**



**Deputy Accountant General**

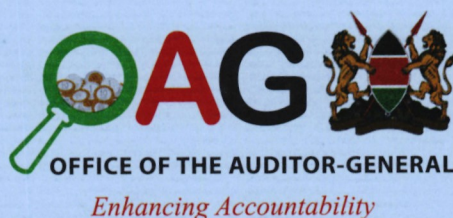
**Samuel Kihara Kung'u**

**ICPAK Member Number: 8836**



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PUBLIC WORKS FOR THE YEAR ENDED 30 JUNE, 2021**

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### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of State Department for Public Works set out on pages 29 to 50, which comprise the statement of assets and liabilities as at 30 June, 2021, the statement of receipts and payments, statement of cash flows

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*Report of the Auditor-General on State Department for Public Works for the year ended 30 June, 2021*



and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Public Works as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Pending Accounts Payable**

Note 15.16.1 to the financial statements reflects pending bills totalling to Kshs.830,444,586 as at 30 June, 2021. However, the analysis reflects balance brought forward from prior year of Kshs.693,538,593 while the audited financial statements for the year ended 30 June, 2020 had no pending bills as such the difference of Kshs.693,538,593 could not be supported. Further, additions during the year under review reflects Kshs.656,965,526 out of which Kshs.652,243,853 has been supported by the pending bills analysis schedule while Kshs.4,721,673 remained unsupported.

In addition, the pending bills balance includes an amount of Kshs.76,222,269 relating to interest and penalties on delayed payments charged by contractors and suppliers. This represents an additional charge to public funds as a result of budget constraints and failure to make payments once they fall due. Failure to settle pending bills in the year which they relate distorts the financial statements for the year and also affects the budgetary provisions for the subsequent year as they form the first charge.

In the circumstances, the authenticity of the pending bills reported balance of Kshs.830,444,586 as at 30 June, 2021 could not be confirmed.

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

### **Key Audit Matters**

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



## **Other Matter**

### **1. Long Outstanding Accounts Payable – Retention Money and Other Deposits**

The statement of assets and liabilities as at 30 June, 2021 reflects a balance of Kshs.587,676,280 under accounts payable – deposits as disclosed in Note 15.16.3 to the financial statements. Examination of the schedule provided in support of the balance revealed that balances totalling to Kshs.380,597,279 have been held as retention/deposit for a long period some dating back to the period between 2000 and 2016. The long outstanding deposits implies that projects have not been completed which impact on service delivery to the citizens.

### **2. Late Exchequer Releases**

The statement of receipts and payments for the year ended 30 June, 2021 reflects actual exchequer receipts of Kshs.2,924,112,346 out of which Kshs.154,262,656 was received late in June and July, 2021 as analyzed below;

| <b>Date Received</b> | <b>Amount<br/>(Kshs.)</b> |
|----------------------|---------------------------|
| 25 June, 2021        | 78,696,326                |
| 2 July ,2021         | 12,876,330                |
| 6 July, 2021         | 62,690,000                |
| <b>Total</b>         | <b>154,262,656</b>        |

The late disbursement of exchequer by The National Treasury could lead to accumulation of pending bills due to late payment of amounts outstanding as at the end of the financial year and also affects implementation of planned programs for the year.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Termination of Contracts and Related Costs**

##### **1.1 Rehabilitation of Mtangawanda Jetty**

The contract for the rehabilitation of Mtangawanda Jetty was awarded to a contractor at a contract sum of Kshs.72,468,735. The completion date was initially set at 17 February, 2020 and was revised to 16 June, 2020 and further revised to 12 August, 2020. However, the contractor did not execute the contract within the second



revised completion date and is reported to have deserted from the site in October, 2020 a clear indication that the contractor had no capacity to deliver the project.

The employer issued a notice of termination on 27 November, 2020 and after it became apparent that the contractor was not willing to resume work, the contract was terminated on 1 March, 2021. As at the time of audit in November 2021, Kshs.50,685,400 had been paid to the contractor with Kshs.5,631,711 held as retention amount. The final account had not been prepared to ascertain the costs and all expenses incurred by the employer, the work done, materials on site and inventory/materials in line with the provisions of the contract. Further, the contract was terminated when the project was at 97% completion and the completion cost was estimated to be Kshs.11,000,000. However, if another contract is awarded, the cost is likely to increase due to fluctuations and preliminary costs involved.

Consequently, the value for money on the amount already paid may not be achieved since the project has continued to suffer defects and dilapidation.

## **1.2 Construction of Ndau Sea Wall**

The contract for the construction of Ndau Sea wall was awarded to a contractor at a contract sum of Kshs.365,103,794. The contract period was revised three (3) times with the latest revised completion date of 6 July, 2017. The contractor did not complete the construction within the third revised completion date and is reported to have stopped working on the site in June, 2018.

The employer issued a notice of termination on 7 February, 2019 but the contractor promised to complete the project. Another notice to terminate the contract was issued on 25 July, 2019 which the contractor sought a restraining order from the High Court (Case No.189 of 2019). The case was later dismissed by the Court and consequently the contract was terminated on 16 June, 2021. It is however, not clear whether there was subsequent approval of extension of time between the third revised completion date of 6 July, 2017 and date of notice of termination on 7 February, 2019. Further, at the time the contractor stopped working on site, the project was at 87% completion with Kshs.284,504,648 paid to the contractor. However, some of the incomplete sections have since been subjected to aggressive sea wave forces leading to progressive failure.

In addition, with the termination of the contract the estimated completion cost was Kshs.80,000,000 with Kshs.31,611,627 and Kshs.4,700,000 recoverable from the contractor as retention money and liquidated damages respectively.

Under the circumstances, value for money paid to the contractor may not be achieved due to increased costs in terms of reconstruction costs, preliminary costs and fluctuations in price and quantities when a new contract is awarded will be incurred.

## **2. Management of Projects Implemented by the State Department**

### **2.1 Voi Pool Housing Project**

The Voi Pool Housing project was awarded to a contractor at a contract sum of Kshs.747,290,699 for a contract period of one hundred and four (104) weeks commencing 01 December, 2012. The estimated completion date of 30 November, 2014 was later



revised to 31 December, 2019. As at the time of the audit in October, 2021, an amount of Kshs.434,028,886 had been certified for payment with the project being 40% complete. The contract sum was revised to Kshs.1,202,694,850 according to the project status report of December, 2019. However, the contract variation by Kshs.455,404,151 or 60% of the contract sum is contrary to Section 139(4)(c) and (d) of the Public Procurement and Assets Disposal Act, 2015 which limits the price variation to 20% of the contract sum. Further, approval for the variation of the price was not provided for audit review.

In addition, review of the Interim Payment Certificate No.17 certified for payment of Kshs.434,028,886 include additional costs incurred on the project such as, extended preliminaries cost as a result of extended completion time (from 104 weeks to 336 weeks) amounting to Kshs.13,973,077, fluctuations on builders work and materials of Kshs.25,518,108 and interest on delayed payments to certificates No. 1 to 17 of Kshs.20,536,241. The payment certificate also includes unsupported reimbursements to the contractor of Kshs.7,333,111.

As at 30 June, 2021 the works progress was at 65% with the elapsed period being 336 weeks or 323% of the initial completion period of 104 weeks. This is an indication that the project was significantly behind schedule.

Consequently, value for money paid to the contractor may not be achieved due to delays in project implementation and associated costs.

## **2.2 Proposed Completion of Mathare Nyayo Hospital**

The proposed completion of Mathare Nyayo Hospital project was awarded to a contractor at a contract sum of Kshs.1,212,414,732 with the anticipated completion date being 26 August, 2015. However, the completion date was revised severally with the latest revised completion date being 31 December, 2020. As at 30 June, 2021 the work progress was at 70% with the elapsed period being more than 275% of the initial completion date indicating that the project was significantly behind schedule resulting to delayed delivery of service.

Further, review of Interim Payment Certificate No. 34 certified for payment indicates that a total of Kshs.132,321,751 had been certified for payment. The amount includes additional costs of fluctuation in labour and materials amounting to Kshs.46,169,430, interest on delayed payments of Kshs.37,852,236.96 and claims for direct loss and expenses due to changes introduced by the employer of Kshs.48,300,085. The costs are avoidable and could be attributed to the delay in project completion.

In the circumstance, value for money paid to the contractor may not be achieved due delay in project execution and related associated costs.

## **2.3 Proposed Completion of Migori District Headquarters (Phase 1)**

The proposed completion of Migori District Headquarters Phase I project, was awarded to a contractor at a contract sum of Kshs.609,471,291 for a duration of 104 weeks starting 31 July, 2009 and was expected to be completed on 29 July, 2011. Available information indicates that there was a variation order of Kshs.92,064,030 to the contract sum resulting to a revised contract sum of Kshs.701,535,321. As at the time of audit, works valued at Kshs.685,283,825 had been certified for payment with Kshs.539,010,127 already paid.



The following observations were made: -

- (i) Review of the January, 2021 project status report provided for audit verification revealed that the project stalled. The contractor had abandoned the site and the project management recommended for termination through mutual winding up.
- (ii) An unreferenced letter dated 29 June, 2020 by the main contractor indicated concurrence to mutual winding up of the contract. Certificate of partial completion was issued on 15 December, 2020 and the certificate of making good defects dated 10 June, 2021. However, the final account showing contractual costs and expenses and the eventual payment thereof was not provided for audit review.
- (iii) The project incurred additional costs amounting to Kshs.69,703,571 due to various delays as evidenced by payment certificate No.40 and certified for payment by the project manager as detailed below: -

| <b>Item</b>                                        | <b>Amount-Certificate No. 40<br/>Dated 25 February, 2020<br/>(Kshs.)</b> |
|----------------------------------------------------|--------------------------------------------------------------------------|
| Contractual Claims No. 4 (Admin Costs)             | 25,411,244                                                               |
| Interest on Delayed Payments (Cert. 8-15)          | 8,826,194                                                                |
| Revision of Rates                                  | 30,236,129                                                               |
| Claim for Escalation of Rates for Electrical Works | 5,230,004                                                                |
| <b>Total</b>                                       | <b>69,703,571</b>                                                        |

- (iv) The contractor vide an unreferenced letter dated 29 June, 2020 raised key issues relating to project management such as failure/ delay in convening monthly contract/ project management meetings as required under clause 18 of the contract which affected project monitoring leading to delays and consequently escalation of costs.
- (v) The project was significantly behind schedule as the percentage of completion as at June, 2021 was at 80%. The office block had outstanding works, the administration block was 35% complete and the refurbishment works had not been carried out with more than 315% of time having elapsed

In the circumstances, the value for money for amount paid to the contractor could not be confirmed due to delay in project execution and related associated costs.

## **2.4 Proposed Completion of Tharaka Nithi County Headquarters**

The proposed completion of Tharaka Nithi County Headquarters was awarded to a contractor at a contract sum of Kshs.458,239,186 and the initial expected completion date was 27 June, 2018. However, the contract completion date was revised to 31 December, 2020. As at the time of audit in October, 2021, works valued at Kshs.297,236,217 had been certified for payment. Review of progress report indicates that the project is significantly behind schedule as the percentage of completion as at 30 June, 2021 is 65% with more than 118% of time elapsed. Further, payment certificate No.15 amounting to Kshs.28,729,803 and certified for payment includes an expenditure of Kshs.1,800,000 and Kshs.1,033,824 reported as project managers expenses and



Environmental Impact Assessment (EIA) report respectively which were not supported with requisite documentation.

In addition, the project incurred additional expenditure amounting to Kshs.28,729,803 related to extended preliminaries, fluctuations and interest on delayed payments all of which are associated with delay in project completion.

In the circumstances, the value for money for amount paid to the contractor could not be confirmed due to delay in project execution and related associated costs.

## **2.5 Proposed Headquarters for Nyandarua County at Olkalou**

The proposed Nyandarua County Headquarters at Olkalou project was awarded to a contractor at a contract sum of Kshs.617,644,564 for a duration of 104 weeks beginning 16 March, 2017 and ending on 16 March, 2019. The contract was terminated on 16 March, 2019 (Initial completion date) for failure to perform as per the engagement contract terms with contractor having achieved 19% completion status. The contractor went to Court and sought an injunction to the tendering process of a new contract that had been restarted by the County Government of Nyandarua. In June, 2020 the termination was lifted by the employer and the initial contractor agreed to resume works and complete the project by July, 2021 which was not achieved. However, through an arbitration process and an addendum dated 01 July, 2021, the contractor transferred the assigned works to another contractor at agreed amount of Kshs.24,900,855 with no further claims. The following anomalies were however observed;

- (i) There is no evidence that the project management team attempted to warn and possibly terminate the services of the contractor earlier than 16 March, 2019, which was the initial project completion date, when 19% of works had been delivered.
- (ii) At the time of termination, payments amounting to Kshs.101,623,125 had already been made to the contractor including an amount of Kshs.13,078,306 meant for installation of lifts. However, it was not possible to install lifts given that the project had stalled at the foundation level.
- (iii) The project is significantly behind schedule (40% complete) as a result of engaging a contractor who could not deliver as per the contract engagement terms and this has cost the public in terms of delayed delivery of services.
- (iv) It was also noted that there were additional charges related to the project totalling Kshs.22,187,3558 relating to fluctuations of builders work and materials, interest on delayed payments and contractual claims which were occasioned by delays in project implementation and which were certified for payment .

In the circumstances, the value for money for amount paid to the contractor could not be confirmed due to delay in project execution and related associated costs.

## **2.6 Proposed Construction of Isiolo County Headquarters**

The proposed construction of Isiolo County headquarters was awarded to a contractor at a revised contract sum of Kshs.556,905,703 from initial contract sum of Kshs.870,706,011 with completion date of 30 August, 2021. Review of progress report as at 30 June, 2021

revealed physical progress of 35% with more than 109% of time having elapsed, an indication of slow progress in project implementation. Further, the contractor raised an extension of time claim from 30 August, 2021 to 30 August, 2022 whose approval was not provided for audit review. In addition, at the time of audit, works valued at Kshs.102,300,195 representing 18% of the contract sum had been certified for payment. Included in the amount was Kshs.2,972,179 relating to interest on delayed payments which forms an extra charge to public funds.

In the circumstances, the value for money for amount paid to the contractor could not be confirmed due to delay in project execution and related associated costs.

### 3. Other Projects Behind Schedule

During the audit, the following projects were observed to have slow progress and were behind schedule as at 30 June, 2021.

| No. | Project                                             | Contract Period (Weeks) | Time Elapsed (Weeks) | % of Time Elapsed | % of Work Done |
|-----|-----------------------------------------------------|-------------------------|----------------------|-------------------|----------------|
| 1.  | Ntung Primary School Ruguzu - Kanyuru Footbridge    | 24                      | 72                   | 300               | 94             |
| 2.  | Keera - West Mugirango Footbridge                   | 24                      | 56                   | 233               | 98             |
| 3.  | Nyamakoroto - Karantini (36m Span) Footbridge       | 24                      | 56                   | 233               | 98             |
| 4.  | Rikenye - Embaro Footbridge                         | 24                      | 56                   | 233               | 98             |
| 5.  | Reconstruction of Mokowe Jetty and Associated Works | 130                     | 141                  | 108               | 79             |

The State Department has however, not demonstrated action taken towards claiming for liquidated damages for the delayed performance of the five (5) projects. This is contrary to Section 140(b) of the Public Procurement and Asset Disposal Act, 2015 which states that the contractor shall be liable to liquidated damages for delayed performance.

Consequently, delay in completion of projects exposes the public to loss on value for money for the expenditure incurred on the five (5) projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

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



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

## Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## Basis for Conclusion

### 1. Audit Committee and Internal Audit

During the year under review, the State Department nominated five members to the Audit Committee via letter ref MOT&I/P/HRM/052 VOL.1/76 dated 6 November, 2019. Available information indicate that the Committee met only once on 22 December, 2020 contrary to Section 179(1) of the Public Finance Management (National Government) Regulations which states that the audit committee shall meet at least once in every three months.

Further, the internal audit plan for the year and the approved internal audit reports were not provided for audit review. In addition, the internal audit department had only two (2) staff as at 30 June, 2021 against an establishment of twenty-seven (27) officers an indication that the department is grossly under-staffed.

In the circumstances, the effectiveness of the audit committee and the internal audit function could not be confirmed.

### 2. Controls Over Motor Vehicles

Review of motor vehicle records revealed that the State Department is in possession of two (2) motor vehicles that had been grounded for a long time and which the Department had recommended for their disposal. However, at the time of the audit in October, 2021 the recommendation had not been implemented and the vehicles continue to depreciate in value due to poor conditions of maintenance. Further, ownership of eight (8) motor vehicles could not be confirmed as their respective log books were not provided for audit review.

In the circumstances, the effectiveness of internal control over management of motor vehicles could not be confirmed for the year ended 30 June, 2021.

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

## Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in



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

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

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

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

  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**16 March, 2022**

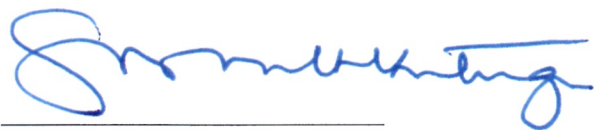


*State Department for Public Works  
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**7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

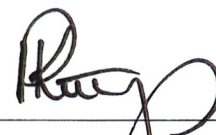
|                                     | Note        | 2020- 2021<br>Kshs   | 2019- 2020<br>Kshs   |
|-------------------------------------|-------------|----------------------|----------------------|
| <b>RECEIPTS</b>                     |             |                      |                      |
| Transfers from National Treasury    | <b>15.1</b> | 2,924,112,346        | 3,376,792,182        |
| Other Revenues                      | <b>15.2</b> | 4,000,000            | 5,968,357            |
|                                     |             |                      |                      |
| <b>TOTAL REVENUES</b>               |             | <b>2,928,112,346</b> | <b>3,382,760,539</b> |
|                                     |             |                      |                      |
| <b>PAYMENTS</b>                     |             |                      |                      |
|                                     |             |                      |                      |
| Compensation of Employees           | <b>15.3</b> | 787,823,589          | 734,243,349          |
| Use of goods and services           | <b>15.4</b> | 175,797,848          | 222,156,618          |
| Transfers to Other Government Units | <b>15.5</b> | 1,278,000,000        | 1,258,399,999        |
| Social Security Benefits            | <b>15.6</b> | 4,099,929            | 2,399,300            |
| Acquisition of Assets               | <b>15.7</b> | 682,363,288          | 1,130,128,150        |
|                                     |             |                      |                      |
| <b>TOTAL PAYMENTS</b>               |             | <b>2,928,084,654</b> | <b>3,347,327,416</b> |
|                                     |             |                      |                      |
| <b>SURPLUS/DEFICIT</b>              |             | <b>27,691</b>        | <b>35,433,123</b>    |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for public works financial statements were approved on 2<sup>nd</sup> JAN 2022 and signed by:



**Principal Secretary**

**Name: Solomon Kitungu, CBS**



**Deputy Accountant General**

**Samuel Kihara Kung'u**

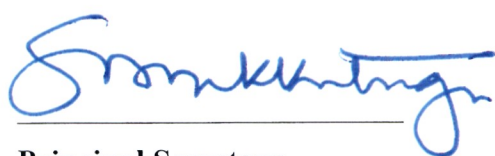
**ICPAK Member Number: 8836**

*State Department for Public Works  
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For the year ended 30, June 2021.*

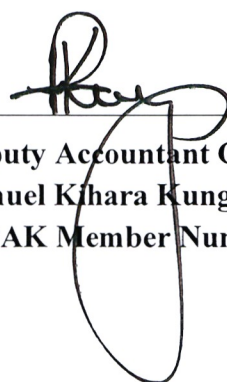
**8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

|                                                                      | Note   | 2020- 2021<br>Kshs | 2019- 2020<br>Kshs |
|----------------------------------------------------------------------|--------|--------------------|--------------------|
| <b>FINANCIAL ASSETS</b>                                              |        |                    |                    |
| <b>Cash and Cash Equivalents</b>                                     |        |                    |                    |
| Bank Balances                                                        | 15.8A  | 587,689,256        | 729,336,006        |
| Cash Balances                                                        | 15.8B  | 14,716             | -                  |
| <b>Total Cash And Cash Equivalents</b>                               |        | <b>587,703,972</b> | <b>729,336,006</b> |
| Accounts Receivables - Outstanding Imprest and<br>Clearence Accounts | 15.9   | -                  | 3,972,963          |
| <b>TOTAL FINANCIAL ASSETS</b>                                        |        | <b>587,703,972</b> | <b>733,308,969</b> |
| <b>LESS: FINANCIAL LIABILITIES</b>                                   |        |                    |                    |
| Accounts Payables - Deposits                                         | 15.10' | 587,676,280        | 697,022,447        |
| <b>NET FINANCIAL ASSETS</b>                                          |        | <b>27,692</b>      | <b>36,286,522</b>  |
| <b>REPRESENTED BY</b>                                                |        |                    |                    |
| Fund balance b/fwd                                                   | 15.11  | 36,286,522         | 4,178,615          |
| Prior year adjustments                                               | 15.12  | (36,286,522)       | (3,325,217)        |
| Surplus/Defict for the year                                          |        | 27,691             | 35,433,123         |
| <b>NET FINANCIAL POSSITION</b>                                       |        | <b>27,692</b>      | <b>36,286,522</b>  |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for public works financial statements were approved on 20<sup>th</sup> JAN 2022 and signed by:



**Principal Secretary**  
**Name: Solomon Kitungu, CBS**



**Deputy Accountant General**  
**Samuel Kihara Kung'u**  
**ICPAK Member Number: 8836**

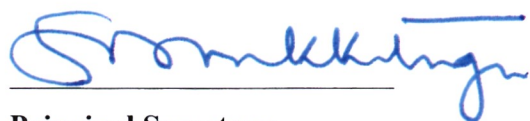


*State Department for Public Works  
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For the year ended 30, June 2021.*

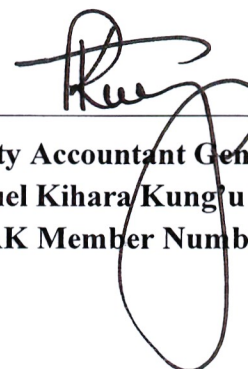
**9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

|                                                    | Note  | 2020- 2021<br>Kshs   | 2019- 2020<br>Kshs     |
|----------------------------------------------------|-------|----------------------|------------------------|
| <b>CASH FLOW FROM OPERATING</b>                    |       |                      |                        |
| <b>Receipts for operating income</b>               |       |                      |                        |
| Transfers from National Treasury                   | 15.1  | 2,924,112,346        | 3,376,792,182          |
| Other Revenues                                     | 15.2  | 4,000,000            | 5,968,357              |
|                                                    |       | <b>2,928,112,346</b> | <b>3,382,760,539</b>   |
| <b>Payments for operating expenses</b>             |       |                      |                        |
| Compensation of Employees                          | 15.3  | 787,823,589          | 734,243,349            |
| Use of goods and services                          | 15.4  | 175,797,848          | 222,156,618            |
| Transfers to Other Government Units                | 15.5  | 1,278,000,000        | 1,258,399,999          |
| Social Security Benefits                           | 15.6  | 4,099,929            | 2,399,300              |
|                                                    |       | <b>2,245,721,367</b> | <b>2,217,199,266</b>   |
| <b>Adjusted for:</b>                               |       |                      |                        |
| Decrease/(Increase) in Accounts receivable:        | 15.13 | 3,972,963            | (2,337,463)            |
| Increase/(Decrease) in Accounts Payable: (deposits | 15.14 | (109,346,167)        | (26,215,435)           |
| Prior Year Adjustments                             | 15.12 | (36,286,522)         | (3,325,217)            |
|                                                    |       | <b>540,731,253</b>   | <b>1,133,683,158</b>   |
| <b>CASHFLOW FROM INVESTING</b>                     |       |                      |                        |
| Acquisition of Assets                              | 15.7  | (682,363,288)        | (1,130,128,150)        |
| <b>Net cash flows from Investing Activities</b>    |       | <b>(682,363,288)</b> | <b>(1,130,128,150)</b> |
| <b>EQUIVALENT</b>                                  |       | <b>(141,632,035)</b> | <b>3,555,009</b>       |
| <b>Cash and cash equivalent at BEGINNING of</b>    |       | <b>729,336,006</b>   | <b>725,780,997</b>     |
| <b>Cash and cash equivalent at END of the year</b> |       | <b>587,703,972</b>   | <b>729,336,006</b>     |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for public works financial statements were approved on 20<sup>th</sup> JAN 2022 and signed by:



**Principal Secretary**  
**Name: Solomon Kitungu, CBS**



**Deputy Accountant General**  
**Samuel Kihara Kung'u**  
**ICPAK Member Number: 8836**

State Department for Public Works  
Reports and Financial Statements  
For the year ended 30, June 2021.

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Revenue/Expense Item                | Original Budget<br>a | Adjustments<br>b     | Final Budget<br>c=a+b | Actual on<br>Comparable Basis<br>d | Budget<br>Utilisation<br>Difference<br>e=c-d | % of<br>Utilisation<br>Difference to<br>Final Budget<br>f=d/c % |
|-------------------------------------|----------------------|----------------------|-----------------------|------------------------------------|----------------------------------------------|-----------------------------------------------------------------|
| <b>RECEIPTS</b>                     |                      |                      |                       |                                    |                                              |                                                                 |
| Exchequer releases                  | 3,329,489,034        | (405,375,683)        | 2,924,113,351         | 2,924,112,346                      | 1,005                                        | 100%                                                            |
| Proceeds from Sale of Assets        | 2,000,000            | 2,000,000            | 4,000,000             | 4,000,000                          | -                                            | 100%                                                            |
| <b>Total Receipts</b>               | <b>3,331,489,034</b> | <b>(403,375,683)</b> | <b>2,928,113,351</b>  | <b>2,928,112,346</b>               | <b>1,005</b>                                 | <b>100%</b>                                                     |
| <b>Payments</b>                     |                      |                      |                       |                                    |                                              |                                                                 |
| Compensation of Employees           | 880,000,000          | (100,600,000)        | 779,400,000           | 787,823,589                        | (8,423,589)                                  | 101%                                                            |
| Use of goods and services           | 308,311,034          | (93,896,933)         | 214,414,101           | 175,797,848                        | 38,616,253                                   | 82%                                                             |
| Transfers to Other Government Units | 1,278,000,000        | -                    | 1,278,000,000         | 1,278,000,000                      | -                                            | 100%                                                            |
| Social Security Benefits            | 2,000,000            | 10,600,000           | 12,600,000            | 4,099,929                          | 8,500,071                                    | 33%                                                             |
| Acquisition of Assets               | 863,178,000          | (219,478,750)        | 643,699,250           | 682,363,288                        | (38,664,038)                                 | 106%                                                            |
| <b>Grand Total</b>                  | <b>3,331,489,034</b> | <b>(403,375,683)</b> | <b>2,928,113,351</b>  | <b>2,928,084,655</b>               | <b>28,696</b>                                | <b>100%</b>                                                     |
| <b>Surplus/Deficit</b>              | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>27,690</b>                      | <b>(27,691)</b>                              |                                                                 |

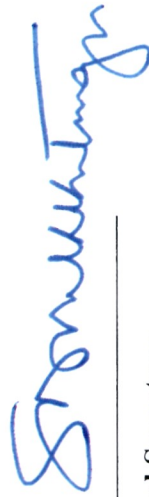
Notes:

- Underutilisation in Social Security Benefits of 33% was as a result of decrease in staff due to retirement
- Overutilization in Acquisitions of Assets of 106% and 101% on compensation of employees was due to change in supplementary budget.

The changes between the original and final budget are as a result of reduction in funding by Exchequer of KShs 403,375,683 and thus reallocation of the budget was necessary.

*The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

The State Department for public works financial statements were approved on 20<sup>th</sup> Jan 2022 and signed by:



Principal Secretary  
Name: Solomon Kitungu, CBS



Deputy Accountant General  
Samuel Kihara Kung'u  
ICPAK Member Number: 8836



**State Department for Public Works  
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**11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

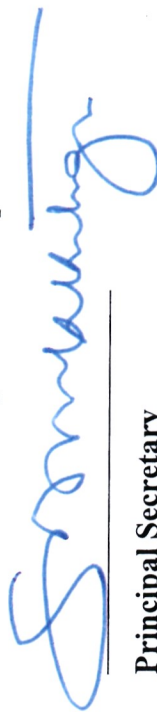
| Revenue/Expense Item                | Original Budget<br>a | Adjustments<br>b    | Final Budget<br>c=a+b | Actual on Comparable<br>Basis<br>d | Budget Utilisation<br>Difference<br>e=d-c | % of<br>Utilisation<br>Difference to<br>Final Budget<br>f=d/c % |
|-------------------------------------|----------------------|---------------------|-----------------------|------------------------------------|-------------------------------------------|-----------------------------------------------------------------|
| <b>RECEIPTS</b>                     |                      |                     |                       |                                    |                                           |                                                                 |
| Exchequer releases                  | 2,312,516,034        | (47,875,683)        | 2,264,640,351         | 2,264,640,346                      | 5                                         | 100%                                                            |
| Proceeds from Sale of Assets        | 2,000,000            | 2,000,000           | 4,000,000             | 4,000,000                          | -                                         | 100%                                                            |
| <b>Total Receipts</b>               | <b>2,314,516,034</b> | <b>(45,875,683)</b> | <b>2,268,640,351</b>  | <b>2,268,640,346</b>               | <b>5</b>                                  | <b>100%</b>                                                     |
| <b>PAYMENTS</b>                     |                      |                     |                       |                                    |                                           |                                                                 |
| Compensation of Employees           | 880,000,000          | (100,600,000)       | 779,400,000           | 787,823,589                        | (8,423,589)                               | 101%                                                            |
| Use of goods and services           | 153,811,034          | (796,933)           | 153,014,101           | 128,084,621                        | 24,929,480                                | 84%                                                             |
| Transfers to Other Government Units | 1,278,000,000        | 0                   | 1,278,000,000         | 1,278,000,000                      | -                                         | 100%                                                            |
| Social Security Benefits            | 2,000,000            | 10,600,000          | 12,600,000            | 4,099,929                          | 8,500,071                                 | 33%                                                             |
| Acquisition of Assets               | 705,000              | 44,921,250          | 45,626,250            | 41,989,898                         | 3,636,352                                 | 92%                                                             |
| <b>Grand Total</b>                  | <b>2,314,516,034</b> | <b>(45,875,683)</b> | <b>2,268,640,351</b>  | <b>2,239,998,037</b>               | <b>28,642,314</b>                         | <b>99%</b>                                                      |
| Surplus/Deficit                     | -                    | -                   | -                     | 28,642,309                         | (28,642,309)                              |                                                                 |

**Notes:**

- Underutilisation in Social Security Benefits of 33% was as a result of decrease in staff due to retirement
  - Overutilization in compensation of employees of 101% was due to change in supplementary budget.
- The changes between the original and final budget are as a result of reduction in funding by Exchequer of Kshs. 45,875,683 and thus reallocation of the budget was necessary.

*The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)*

**The State Department for public works financial statements were approved on 20<sup>th</sup> Jan 2022 and signed by:**



**Principal Secretary**

**Name: Solomon Kitungu, CBS**



**Deputy Accountant General**

**Samuel Kihara Kungu**

**ICPAK Member Number: 8836**

*State Department for Public Works  
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**12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

| Revenue/Expense Item      | Original Budget<br>a | Adjustments<br>b | Final Budget<br>c=a+b | Actual on Comparable<br>Basis<br>d | Budget Utilisation<br>Difference<br>e=c-d | % of<br>Utilisation<br>f=d/c % |
|---------------------------|----------------------|------------------|-----------------------|------------------------------------|-------------------------------------------|--------------------------------|
| <b>RECEIPTS</b>           |                      |                  |                       |                                    |                                           |                                |
| Exchequer releases        | 1,016,973,000        | (357,500,000)    | 659,473,000           | 659,472,000                        | 1,000                                     | 100%                           |
| <b>Total Receipts</b>     | 1,016,973,000        | (357,500,000)    | 659,473,000           | 659,472,000                        | 1,000                                     | 100%                           |
| <b>Payments</b>           |                      |                  |                       |                                    |                                           |                                |
| Use of goods and services | 154,500,000          | (93,100,000)     | 61,400,000            | 47,713,228                         | 13,686,772                                | 78%                            |
| Acquisition of Assets     | 862,473,000          | (264,400,000)    | 598,073,000           | 640,373,390                        | (42,300,390)                              | 107%                           |
| <b>Grand Total</b>        | 1,016,973,000        | (357,500,000)    | 659,473,000           | 688,086,618                        | (28,613,618)                              | 104%                           |
| Surplus/Deficit           | -                    | -                | -                     | (28,614,618)                       | 28,614,618                                |                                |

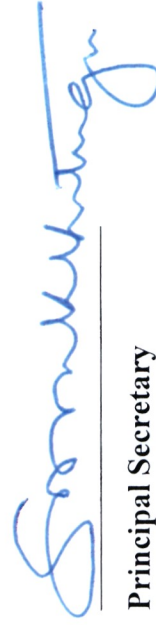
**Notes:**

- i. Overutilization on Acquisition of Assets of 107% was due to change in supplementary budget.

The changes between the original and final budget are as a result of reduction in funding by Exchequer of Kshs. 357,500,000 and thus reallocation of the budget was necessary

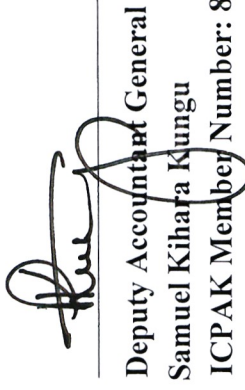
*The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)*

The State Department for public works financial statements were approved on 20<sup>th</sup> JAN 2022 and signed by:



**Principal Secretary**

Name: Solomon Kitungu, CBS



**Deputy Accountant General**

Samuel Kihara Klungu

ICPAK Member Number: 8836



**State Department for Public Works**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

| Program   | Sub Program | Description                                                | Approved Budget | Actual Payments | Variance     |
|-----------|-------------|------------------------------------------------------------|-----------------|-----------------|--------------|
| 103000000 |             | Government Buildings                                       | 889,086,318     | 889,657,230     | (570,912)    |
|           | 103010000   | Stalled and new Government buildings                       | 889,086,318     | 889,657,230     | (570,912)    |
| 104000000 |             | Coastline Infrastructure Development and Pedestrian Access | 323,252,986     | 354,448,436     | (31,195,450) |
|           | 104010000   | Coastline Infrastructure Development                       | 170,000,323     | 188,110,477     | (18,110,154) |
|           | 104020000   | Pedestrian access                                          | 153,252,663     | 166,337,959     | (13,085,296) |
| 106000000 |             | General Administration Planning and Support Services       | 364,248,730     | 354,692,091     | 9,556,639    |
|           | 106010000   | Administration, Planning & Support Services                | 324,882,840     | 315,140,866     | 9,741,975    |
|           | 106020000   | Procurement, Warehousing and Supply                        | 39,365,890      | 39,551,226      | (185,336)    |
| 218000000 |             | Regulation and Development of Construction Industry        | 1,351,525,317   | 1,329,286,896   | 3,557,281    |
|           | 218010000   | Regulation of Construction Industry                        | 1,263,000,000   | 1,263,000,000   | -            |
|           | 218020000   | Research Services                                          | 39,957,102      | 25,751,067      | 14,206,035   |
|           | 218030000   | Building Standards                                         | 48,568,215      | 59,216,970      | (10,648,755) |
|           |             | Grand Total                                                | 2,928,113,351   | 2,928,084,654   | (18,652,442) |

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

## **14. SIGNIFICANT ACCOUNTING POLICIES**

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

### **14.1 Statement of Compliance and Basis of Preparation**

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

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

### **14.2 Reporting State Department for public works**

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

### **14.3 Reporting Currency**

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



## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **14.4 Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

The State Department for public works recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the State Department for public works.

##### **i) Transfers from the Exchequer**

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

During the year ended 30<sup>th</sup> June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

#### **iv) Other receipts**

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

#### **b) Recognition of payments**

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

##### **i) Compensation of Employees**

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

##### **ii) Use of Goods and Services**

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

## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **iii) Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public State Department for public works and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

### **14.5 Third Party Payments**

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

### **14.6 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.



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**a) Restriction on Cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 587,676,280 compared to Kshs 697,022,447 in prior period as indicated on note 10 There were no other restrictions on cash during the year.

**14.7 Accounts Receivable**

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

**14.8Accounts Payable**

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

## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **14.9 Pending Bills**

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

### **14.10 Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

### **14.11 Comparative Figures**

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

### **14.12 Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.



## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **14.13 Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 12 explaining the nature and amounts.

### **14.14 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.

## **15. Contingent Liabilities**

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government State Department for public works to report on the payments made, or losses incurred, by the National Government State Department for public works to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the State Department for public works; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The *State Department for public works* does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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**15. NOTES TO THE FINANCIAL STATEMENTS**

**15.1 Exchequer Releases**

| Description                            | 2020- 2021<br>Kshs   | 2019- 2020<br>Kshs   |
|----------------------------------------|----------------------|----------------------|
| Total Exchequer Releases for quarter 1 | 772,481,944          | 117,883,792          |
| Total Exchequer Releases for quarter 2 | 836,903,598          | 1,674,034,773        |
| Total Exchequer Releases for quarter 3 | 567,362,560          | 950,486,744          |
| Total Exchequer Releases for quarter 4 | 747,364,244          | 634,386,874          |
| <b>TOTAL</b>                           | <b>2,924,112,346</b> | <b>3,376,792,182</b> |

During the year the State Department was to receive KShs 2,924,113,351, however, it received 2,924,112,346, falling short by KShs 1,005

**15.2 Other Receipts**

|                                                                  | 2020- 2021<br>Kshs | 2019- 2020<br>Kshs |
|------------------------------------------------------------------|--------------------|--------------------|
| Receipts from Administrative Fees and Charges - Collected as AIA | 3,946,500          | 5,940,357          |
| Receipts from Sale of Incidental Goods                           | 53,500             | 28,000             |
| <b>TOTAL</b>                                                     | <b>4,000,000</b>   | <b>5,968,357</b>   |

Other receipts not classified elsewhere relates to sale of tenders during the procurement process.

**15.3 Compensation of Employees**

Compensation of employees comprise of remuneration paid to employees in return for the work done. It includes sound contributions made by the State Department on behalf of its employees

|                                            | 2020- 2021<br>Kshs | 2019- 2020<br>Kshs |
|--------------------------------------------|--------------------|--------------------|
| Basic salaries of permanent employees      | 552,247,098        | 485,116,513        |
| Basic wages of temporary employees         | 10,536,529         | 5,600,000          |
| Personal allowances paid as part of salary | 225,039,963        | 243,526,836        |
| <b>TOTAL</b>                               | <b>787,823,589</b> | <b>734,243,349</b> |



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**15.4 Use of Goods and Services**

These comprise the total value of goods and services consumed

|                                                                 | <b>2020- 2021</b>  | <b>2019- 2020</b>  |
|-----------------------------------------------------------------|--------------------|--------------------|
|                                                                 | <b>Kshs</b>        | <b>Kshs</b>        |
| Utilities, Supplies and Services                                | 8,111,525          | 12,276,150         |
| Communication, Supplies and Services                            | 346,930            | 876,024            |
| Domestic Travel and Subsistence, and Other Transportation Costs | 8,495,725          | 16,268,834         |
| Foreign Travel and Subsistence, and other transportation costs  | 213,196            | 2,508,388          |
| Printing , Advertising and Information Supplies and Services    | 152,784            | 695,655            |
| Rentals of Produced Assets                                      | 62,594,514         | 61,923,922         |
| Training Expenses                                               | 4,906,015          | 3,298,665          |
| Hospitality Supplies and Servi                                  | 20,650,836         | 4,955,701          |
| Specialised Materials and Supp                                  | 8,834,578          | 30,252,357         |
| Office and General Supplies and Services                        | 5,499,947          | 6,217,845          |
| Fuel Oil and Lubricants                                         | 4,102,614          | 6,331,801          |
| Other Operating Expenses                                        | 48,425,030         | 71,241,412         |
| Routine Maintenance - Vehicles                                  | 1,301,286          | 2,068,712          |
| Routine Maintenance - Other Assets                              | 2,162,869          | 3,241,153          |
| <b>TOTAL</b>                                                    | <b>175,797,848</b> | <b>222,156,618</b> |

**15.5 Grants and Transfers to other Government Entities**

| <b>Description</b>                                                                  | <b>2020- 2021</b>    | <b>2019- 2020</b>    |
|-------------------------------------------------------------------------------------|----------------------|----------------------|
|                                                                                     | <b>Kshs</b>          | <b>Kshs</b>          |
| Transfers to National Government entities                                           |                      |                      |
| (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300) | 1,278,000,000        | 1,258,399,999        |
| <b>TOTAL</b>                                                                        | <b>1,278,000,000</b> | <b>1,258,399,999</b> |

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5 b: Transfers to self – reporting entities in the year**

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

| Description                     | Recurrent Development |          | 2020- 2021           |
|---------------------------------|-----------------------|----------|----------------------|
|                                 | Kshs                  | Kshs     | Kshs                 |
| Transfers to SAGAs and SCs      |                       |          | -                    |
| MINISTRY OF WORKS SPORTS CLUB   | 15,000,000            | -        | 15,000,000           |
| NATIONAL CONSTRUCTION AUTHORITY | 1,263,000,000         | -        | 1,263,000,000        |
| <b>TOTAL</b>                    | <b>1,278,000,000</b>  | <b>-</b> | <b>1,278,000,000</b> |

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

**15.6 Social Security Benefits**

|                                            | 2020- 2021       | 2019- 2020       |
|--------------------------------------------|------------------|------------------|
|                                            | Kshs             | Kshs             |
| Government pension and retirement benefits | 4,099,929        | 2,399,300        |
| <b>TOTAL</b>                               | <b>4,099,929</b> | <b>2,399,300</b> |

**15.7 Acquisition of Assets**

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

|                                                              | 2020- 2021         | 2019- 2020           |
|--------------------------------------------------------------|--------------------|----------------------|
|                                                              | Kshs               | Kshs                 |
| Construction of Buildings                                    | 308,435,245        | 727,921,785          |
| Refurbishment of Buildings                                   | 7,484,944          | 15,509,973           |
| Construction and Civil Works                                 | 204,139,344        | 150,153,188          |
| Purchase of Vehicles and Other Transport Equipment           | 13,632,500         | -                    |
| Purchase of Household Furniture and Institutional Equipment  | 60,000             | 56,000               |
| Purchase of Office Furniture and General Equipment           | 27,928,400         | -                    |
| Purchase of Specialised Plant, Equipment and Machinery       | 19,000             | -                    |
| Research, Studies, Project Preparation, Design & Supervision | 120,663,855        | 236,487,204          |
| <b>TOTAL</b>                                                 | <b>682,363,288</b> | <b>1,130,128,150</b> |



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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15.8A: Bank Accounts**

| Name of Bank, Account No. & currency | Amount in bank account currency | Indicate whether recurrent, Development, deposit e.t.c | 2020- 2021         | 2019- 2020         |
|--------------------------------------|---------------------------------|--------------------------------------------------------|--------------------|--------------------|
|                                      |                                 |                                                        | Kshs               | Kshs               |
| Central Bank of Kenya, 87038023,KShs | ksh                             | Reccurent                                              | 3,450              | 2,259,045          |
| Central Bank of Kenya, 87056980,KShs | ksh                             | Development                                            | 9,526              | 30,054,514         |
| Central Bank of Kenya, 87134823,KShs | ksh                             | Deposit                                                | 587,676,280        | 697,022,447        |
| <b>Total</b>                         |                                 |                                                        | <b>587,689,256</b> | <b>729,336,006</b> |

**15.8B: cash in hand**

|                                          | 2020- 2021    | 2019- 2020 |
|------------------------------------------|---------------|------------|
|                                          | Kshs          | Kshs       |
| Cash in Hand – Held in domestic currency | 14,716        | -          |
| <b>TOTAL</b>                             | <b>14,716</b> | <b>-</b>   |

**Cash in hand should also be analysed as follows:**

|                       | 2020- 2021    | 2019- 2020 |
|-----------------------|---------------|------------|
|                       | Kshs          | Kshs       |
| Public works Building | 14,716        | -          |
| <b>TOTAL</b>          | <b>14,716</b> | <b>-</b>   |

*[Board of survey certificates attachmented to the financial statements]*

**15.9: Accounts Receivable**

| Description         | 2020- 2021 | 2019- 2020       |
|---------------------|------------|------------------|
|                     | Kshs       | Kshs             |
| Government Imprests | -          | 3,972,963        |
| <b>TOTAL</b>        | <b>-</b>   | <b>3,972,963</b> |

*[All imprests were surrendered during the year]*

**15.10. Accounts Payable**

|                | 2020- 2021         | 2019- 2020         |
|----------------|--------------------|--------------------|
|                | Kshs               | Kshs               |
| Retentions     | 587,676,280        | 692,606,981        |
| Other Deposits | -                  | 4,415,466          |
| <b>TOTAL</b>   | <b>587,676,280</b> | <b>697,022,447</b> |

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15.11. Fund Balance Brought Forward**

|                                    | <b>2020- 2021</b> | <b>2019- 2020</b> |
|------------------------------------|-------------------|-------------------|
|                                    | <b>Kshs</b>       | <b>Kshs</b>       |
| Bank accounts                      | 729,336,006       | 724,927,599       |
| Cash in hand                       | -                 | 853,398           |
| Receivables - Outstanding Imprests | 3,972,963         | 1,635,500         |
| Payables - Deposits                | (697,022,447)     | (723,237,882)     |
| <b>TOTAL</b>                       | <b>36,286,522</b> | <b>4,178,615</b>  |

These are the fund balances that were brought forward from FY 2019/20. The bank balances were however taken back by exchequer as shown in note 12.

**15.12. Prior Year Adjustments**

|                                 | <b>Balance b/f</b>         | <b>Adjustments</b>  | <b>Adjusted Balance b/f</b> |
|---------------------------------|----------------------------|---------------------|-----------------------------|
|                                 | <b>FY 2019/2020 as per</b> |                     | <b>FY 2019/2020</b>         |
| <b>Description of the error</b> | <b>Kshs</b>                | <b>Kshs</b>         | <b>Kshs</b>                 |
| Bank account Balances           | 729,336,006                | (32,313,559)        | 697,022,447                 |
| Accounts Payables               | -697,022,447               | -                   | (697,022,447)               |
| Receivables                     | 3,972,963                  | (3,972,963)         | -                           |
|                                 | <b>36,286,522</b>          | <b>(36,286,522)</b> | <b>-</b>                    |

**\*\*** *(The adjusted balances are not carried down on the face of the financial statement.)*

The prior year adjustments relate to bank balances that were swept back to exchequer at the beginning of the year of Kshs. 2,259,045 and 30,054,514 from the recurrent and development account respectively. Adjustment on receivables of KShs 3,972,963 relate to imprest amount surrendered as expenses in the current year but relate to the prior year. These adjustments affect the Statement of Assets as they result into the reduction of the fund balance brought forward.



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15.13. (Increase)/ Decrease in Receivable**

| Description of the error                    | 2020- 2021<br>KShs | 2019- 2020<br>KShs |
|---------------------------------------------|--------------------|--------------------|
| Receivables as at 1 <sup>st</sup> July 2020 | 3,972,963          | 1,635,500          |
| Receivables as at 30th June 2021            | -                  | 3,972,963          |
| Net changes in account receivables          | <b>3,972,963</b>   | <b>(2,337,463)</b> |

**15.14. Increase/ (Decrease) in Accounts Payable**

| Description of the error                 | 2020- 2021<br>KShs   | 2019- 2020<br>KShs  |
|------------------------------------------|----------------------|---------------------|
| Payables as at 1 <sup>st</sup> July 2020 | 697,022,447          | 723,237,882         |
| Payables as at 30th June 2021            | 587,676,280          | 697,022,447         |
| Net changes in account Payables          | <b>(109,346,167)</b> | <b>(26,215,435)</b> |

**15.15. 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 for public works*

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Related party transactions:**

|                                              | <b>2020-2021</b>     | <b>2019-2020</b>     |
|----------------------------------------------|----------------------|----------------------|
|                                              | <b>Kshs</b>          | <b>Kshs</b>          |
| <b><u>Transfers to related parties</u></b>   |                      |                      |
| Transfers to SCs and SAGAs                   | 1,278,000,000        | 1,258,399,999        |
| <b>Total Transfers to related parties</b>    | <b>1,278,000,000</b> | <b>1,258,399,999</b> |
|                                              |                      |                      |
|                                              |                      |                      |
| <b><u>Transfers from related parties</u></b> |                      |                      |
| Transfers from the Exchequer                 | 2,924,112,346        | 3,376,792,182        |
| <b>Total Transfers from related parties</b>  | <b>2,924,112,346</b> | <b>3,376,792,182</b> |

**15.16. OTHER IMPORTANT DISCLOSURES**

**15.16.1: Pending Accounts Payable (See Annex 1)**

|                             | <b>Balance b/f<br/>FY 2019/2020</b> | <b>Additions for<br/>the period</b> | <b>Paid during the<br/>year</b> | <b>Balance c/f<br/>FY<br/>2020/2021</b> |
|-----------------------------|-------------------------------------|-------------------------------------|---------------------------------|-----------------------------------------|
| <b>Description</b>          | <b>Kshs</b>                         | <b>Kshs</b>                         | <b>Kshs</b>                     | <b>Kshs</b>                             |
| Construction of buildings   | 479,616,795                         | 326,945,289                         | (315,920,189)                   | 490,641,895                             |
| Construction of civil works | 103,743,618                         | 324,697,943                         | (204,139,344)                   | 224,302,217                             |
| Supply of goods             | 13,264,199                          | -                                   | (-)                             | 13,264,199                              |
| Supply of services          | 96,913,982                          | 5,322,293                           | (-)                             | 102,236,275                             |
| <b>Total</b>                | <b>693,538,593</b>                  | <b>656,965,526</b>                  | <b>(520,059,533)</b>            | <b>830,444,586</b>                      |



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**15.16.2: Pending Staff Payables (See Annex 2)**

-No pending staff payables

**15.16.3: Other Pending Payables (See Annex 3)**

|                              | Balance b/f<br>FY 2019/2020 | Additions for<br>the period | Paid during the<br>year | Balance c/f<br>FY 2020/2021 |
|------------------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| Description                  | Kshs                        | Kshs                        | Kshs                    | Kshs                        |
| Amounts due to third parties | 697,022,447                 | 50,530,826                  | (160,476,993)           | 587,676,280                 |
| <b>Total</b>                 | 697,022,447                 | 50,530,826                  | (160,476,993)           | 587,676,280                 |

**15.16.4 External Assistance**

-No external Assistance during the year.

**15.16.5 Contingent Liabilities**

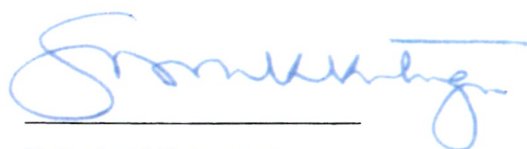
-No contingent liabilities occurred during the year.

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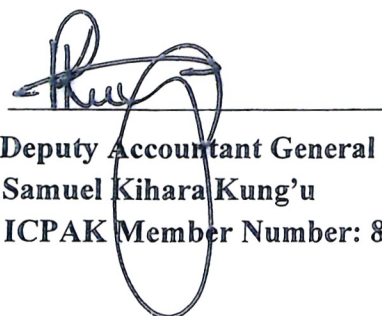
**17 PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

| Reference No. on the external audit Report | Issue / Observations from Auditor                 | Management comments                                                  | Status: (Resolved / Not Resolved)                                   | Timeframe: (Put a date when you expect the issue to be resolved) |
|--------------------------------------------|---------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|
| 795                                        | Inaccuracies in the Financial Statements          | IFMIS and Financial Statements figures were reconciled               | Resolved                                                            |                                                                  |
| 796                                        | Pending Bills                                     | Pending bills were paid based budgetary provision                    | Resolved                                                            |                                                                  |
| 797                                        | Construction Projects                             | Lack of budgetary provision is causing delays in completing projects | The National Treasury to avail more funds to complete the projects. | CFO to negotiate for additional funds                            |
| 798                                        | Irregular Contractors for Construction of bridges | Proper procurement procedures were followed                          | Resolved                                                            |                                                                  |
| 799                                        | Competitive of service contractors                | Proper procurement procedures were followed                          | Resolved                                                            |                                                                  |



**Principal Secretary**  
**Name: Solomon Kitungu, CBS**



**Deputy Accountant General**  
**Samuel Kihara Kung'u**  
**ICPAK Member Number: 8836**



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**ANNEXES**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE-Attached**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

| Asset class                              | Historical Cost b/f  | Additions during the year | Disposals during the year | Historical Cost c/f  |
|------------------------------------------|----------------------|---------------------------|---------------------------|----------------------|
|                                          | (Kshs)               | (Kshs)                    | (Kshs)                    | (Kshs)               |
| Buildings and structures                 | 1,130,072,150        | 640,723,388               | -                         | 1,770,795,537        |
| Office equipment, furniture and fittings | 56,000               | 27,988,400                | -                         | 28,044,400           |
| Other Machinery and Equipment            | -                    | 13,651,500                | -                         | 13,651,500.00        |
| <b>Total</b>                             | <b>1,130,128,150</b> | <b>682,363,288</b>        | <b>-</b>                  | <b>1,812,491,437</b> |

**ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR PUBLIC WORKS**

**–None**

**ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR PUBLIC WORKS**

| Description                       | Recurrent Development |          | 2020- 2021           |
|-----------------------------------|-----------------------|----------|----------------------|
|                                   | Kshs                  | Kshs     | Kshs                 |
| <b>Transfers to SAGAs and SCs</b> |                       |          | -                    |
| MINISTRY OF WORKS SPORTS CLUB     | 15,000,000            | -        | 15,000,000           |
| NATIONAL CONSTRUCTION AUTHORITY   | 1,263,000,000         | -        | 1,263,000,000        |
| <b>TOTAL</b>                      | <b>1,278,000,000</b>  | <b>-</b> | <b>1,278,000,000</b> |

**ANNEX 7 – CONTINGENT LIABILITIES REGISTER -None**

## **ANNEX 8- REPORTS GENERATED FROM IFMIS**

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

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





## Trial Balance Comparison Report

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

| Account No and Description                                              | Current Period |                | Previous period |                |
|-------------------------------------------------------------------------|----------------|----------------|-----------------|----------------|
|                                                                         | Debit Balance  | Credit Balance | Debit Balance   | Credit Balance |
|                                                                         | Kshs           | Kshs           | Kshs            | Kshs           |
| 1410501 Rent of Land & Buildings                                        | 0.00           | 3,946,500.00   | 0.00            | 5,940,357.00   |
| 1410500 Other Property Income collected as AIA                          | 0.00           | 3,946,500.00   | 0.00            | 5,940,357.00   |
| 1410000 Property Income                                                 | 0.00           | 3,946,500.00   | 0.00            | 5,940,357.00   |
| 1420601 Sale of Tender Documents                                        | 0.00           | 53,500.00      | 0.00            | 28,000.00      |
| 1420600 Receipts from Sale of Incidental Goods                          | 0.00           | 53,500.00      | 0.00            | 28,000.00      |
| 1420000 Sales of Goods and Services                                     | 0.00           | 53,500.00      | 0.00            | 28,000.00      |
| 2110101 Basic Salaries - Civil Service                                  | 552,247,097.90 | 0.00           | 485,116,512.55  | 0.00           |
| 2110100 Basic Salaries - Permanent Employees                            | 552,247,097.90 | 0.00           | 485,116,512.55  | 0.00           |
| 2110202 Casual Labour - Others                                          | 10,536,528.60  | 0.00           | 5,600,000.00    | 0.00           |
| 2110200 Basic Wages - Temporary Employees                               | 10,536,528.60  | 0.00           | 5,600,000.00    | 0.00           |
| 2110301 House Allowance                                                 | 183,580,107.85 | 0.00           | 182,434,725.80  | 0.00           |
| 2110309 Special Duty Allowance                                          | 966,782.00     | 0.00           | 1,515,000.00    | 0.00           |
| 2110311 Transfer Allowance                                              | 126,250.00     | 0.00           | 309,000.00      | 0.00           |
| 2110312 Responsibility Allowance                                        | 704,550.00     | 0.00           | 766,649.00      | 0.00           |
| 2110313 Entertainment Allowance                                         | 1,231,764.00   | 0.00           | 1,301,054.80    | 0.00           |
| 2110314 Transport Allowance                                             | 29,297,037.85  | 0.00           | 34,809,568.50   | 0.00           |
| 2110315 Extreneous Allowance                                            | 505,405.00     | 0.00           | 540,750.00      | 0.00           |
| 2110317 Domestic Servant Allowance                                      | 1,092,400.00   | 0.00           | 2,188,610.00    | 0.00           |
| 2110320 Leave Allowance                                                 | 7,535,666.00   | 0.00           | 9,661,478.00    | 0.00           |
| 2110336 Car Purchase Allowance                                          | 0.00           | 0.00           | 10,000,000.00   | 0.00           |
| 2110300 Personal Allowances paid as part of Salary                      | 225,039,962.70 | 0.00           | 243,526,836.10  | 0.00           |
| 2110000 Wages and Salary Contributions                                  | 787,823,589.20 | 0.00           | 734,243,348.65  | 0.00           |
| 2210101 Electricity                                                     | 4,405,820.00   | 0.00           | 7,282,649.65    | 0.00           |
| 2210102 Water and Sewerage Charges                                      | 3,705,704.60   | 0.00           | 4,993,500.65    | 0.00           |
| 2210100 Utilities, Supplies and Services                                | 8,111,524.60   | 0.00           | 12,276,150.30   | 0.00           |
| 2210201 Telephone, Telex, Facsimile and Mobile Phone Services           | 284,330.00     | 0.00           | 680,253.65      | 0.00           |
| 2210202 Internet Connections                                            | 23,600.00      | 0.00           | 110,000.00      | 0.00           |
| 2210203 Courier & Postal Services                                       | 39,000.00      | 0.00           | 85,770.00       | 0.00           |
| 2210200 Communication, Supplies and Services                            | 346,930.00     | 0.00           | 876,023.65      | 0.00           |
| 2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 1,284,966.00   | 0.00           | 4,164,596.75    | 0.00           |
| 2210302 Accommodation - Domestic Travel                                 | 3,701,835.00   | 0.00           | 5,410,831.85    | 0.00           |
| 2210303 Daily Subsistence Allowance                                     | 3,242,610.00   | 0.00           | 6,223,405.00    | 0.00           |
| 2210304 Sundry Items (e.g. airport tax, taxis, etc?)                    | 71,350.00      | 0.00           | 171,000.00      | 0.00           |
| 2210307 Passage & Transfer Expenses                                     | 64,468.00      | 0.00           | 14,000.00       | 0.00           |
| 2210309 Field Allowance                                                 | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210399 Domestic Travel and Subs. - Others                              | 130,496.00     | 0.00           | 285,000.00      | 0.00           |
| 2210300 Domestic Travel and Subsistence, and Other Transportation Costs | 8,495,725.00   | 0.00           | 16,268,833.60   | 0.00           |
| 2210401 Travel Costs (airlines, bus, railway, etc.)                     | 8,975.00       | 0.00           | 780,918.00      | 0.00           |
| 2210402 Accommodation                                                   | 161,421.00     | 0.00           | 975,676.00      | 0.00           |
| 2210403 Daily Subsistence Allowance                                     | 0.00           | 28,500.00      | 525,300.40      | 0.00           |
| 2210404 Sundry Items (e.g. airport tax, taxis, etc?)                    | 71,300.00      | 0.00           | 226,494.00      | 0.00           |
| 2210400 Foreign Travel and Subsistence, and other transportation costs  | 241,696.00     | 28,500.00      | 2,508,388.40    | 0.00           |
| 2210502 Publishing & Printing Services                                  | 134,100.00     | 0.00           | 360,900.00      | 0.00           |
| 2210503 Subscriptions to Newspapers, Magazines and Periodicals          | 18,684.15      | 0.00           | 212,625.00      | 0.00           |
| 2210505 Trade Shows and Exhibitions                                     | 0.00           | 0.00           | 122,130.00      | 0.00           |
| 2210500 Printing, Advertising and Information Supplies and Services     | 152,784.15     | 0.00           | 695,655.00      | 0.00           |
| 2210603 Rents and Rates - Non-Residential                               | 53,353,543.35  | 0.00           | 51,263,910.00   | 0.00           |
| 2210604 Hire of Transport, Equipment                                    | 3,101,629.00   | 0.00           | 3,399,928.00    | 0.00           |
| 2210606 Hire of Equipment, Plant and Machinery                          | 6,139,342.00   | 0.00           | 7,260,083.60    | 0.00           |
| 2210600 Rentals of Produced Assets                                      | 62,594,514.35  | 0.00           | 61,923,921.60   | 0.00           |
| 2210701 Travel Allowance                                                | 258,245.00     | 0.00           | 767,600.00      | 0.00           |



| Account No and Description                                                                      | Current Period |                | Previous period |                |
|-------------------------------------------------------------------------------------------------|----------------|----------------|-----------------|----------------|
|                                                                                                 | Debit Balance  | Credit Balance | Debit Balance   | Credit Balance |
| 2210702 Remuneration of Instructors and Contract Based Training Services                        | 45,724.00      | 0.00           | 56,500.00       | 0.00           |
| 2210703 Production and Printing of Training Materials                                           | 109,687.00     | 0.00           | 332,245.00      | 0.00           |
| 2210704 Hire of Training Facilities and Equipment                                               | 34,743.00      | 0.00           | 25,000.00       | 0.00           |
| 2210706 Book Allowance                                                                          | 75,000.00      | 0.00           | 37,500.00       | 0.00           |
| 2210707 Project Allowance                                                                       | 104,100.00     | 0.00           | 37,500.00       | 0.00           |
| 2210708 Trainer Allowance                                                                       | 0.00           | 0.00           | 0.00            | 0.00           |
| 2210710 Accommodation Allowance                                                                 | 96,685.00      | 0.00           | 157,300.00      | 0.00           |
| 2210711 Tuition Fees Allowance                                                                  | 4,151,831.00   | 0.00           | 1,847,520.00    | 0.00           |
| 2210799 Training Expenses - Other (Bud                                                          | 30,000.00      | 0.00           | 37,500.00       | 0.00           |
| 2210700 Training Expenses                                                                       | 4,906,015.00   | 0.00           | 3,298,665.00    | 0.00           |
| 2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks                   | 574,822.00     | 0.00           | 1,344,138.00    | 0.00           |
| 2210802 Boards, Committees, Conferences and Seminars                                            | 1,112,250.00   | 0.00           | 3,532,193.00    | 0.00           |
| 2210805 National Celebrations                                                                   | 21,340.00      | 0.00           | 0.00            | 0.00           |
| 2210808 Purchase of Coffins                                                                     | 16,871.00      | 0.00           | 26,250.00       | 0.00           |
| 2210809 Board Allowance                                                                         | 18,901,553.00  | 0.00           | 0.00            | 0.00           |
| 2210899 Hospitality Supplies - other (                                                          | 24,000.00      | 0.00           | 53,120.00       | 0.00           |
| 2210800 Hospitality Supplies and Servi                                                          | 20,650,836.00  | 0.00           | 4,955,701.00    | 0.00           |
| 2211001 Medical Drugs                                                                           | 150,000.00     | 0.00           | 160,000.00      | 0.00           |
| 2211002 Dressings and Other Non-Pharmaceutical Medical Items                                    | 50,000.00      | 0.00           | 130,250.00      | 0.00           |
| 2211004 Fungicides, Insecticides and Sprays                                                     | 467,350.00     | 0.00           | 429,910.00      | 0.00           |
| 2211006 Purchase of Workshop Tools, Spares and Small Equipment                                  | 1,059,085.00   | 0.00           | 1,164,567.00    | 0.00           |
| 2211009 Education and Library Supplies                                                          | 697,462.10     | 0.00           | 798,020.00      | 0.00           |
| 2211011 Purchase/Production of Photographic and Audio-Visual Materials                          | 111,700.00     | 0.00           | 114,000.00      | 0.00           |
| 2211015 Foods and Rations                                                                       | 370,700.00     | 0.00           | 700,500.00      | 0.00           |
| 2211016 Purchase of Uniforms and Clothing - Staff                                               | 1,000,425.00   | 0.00           | 782,800.00      | 0.00           |
| 2211023 Supplies for Production                                                                 | 4,662,156.25   | 0.00           | 25,704,309.85   | 0.00           |
| 2211031 Specialised Materials - Other                                                           | 265,700.00     | 0.00           | 268,000.00      | 0.00           |
| 2211000 Specialised Materials and Supp                                                          | 8,834,578.35   | 0.00           | 30,252,356.85   | 0.00           |
| 2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)            | 3,979,042.00   | 0.00           | 3,844,447.00    | 0.00           |
| 2211102 Supplies and Accessories for Computers and Printers                                     | 768,345.00     | 0.00           | 1,184,238.00    | 0.00           |
| 2211103 Sanitary and Cleaning Materials, Supplies and Services                                  | 752,559.70     | 0.00           | 1,189,160.00    | 0.00           |
| 2211100 Office and General Supplies and Services                                                | 5,499,946.70   | 0.00           | 6,217,845.00    | 0.00           |
| 2211201 Refined Fuels and Lubricants for Transport                                              | 4,102,613.55   | 0.00           | 6,331,800.75    | 0.00           |
| 2211200 Fuel Oil and Lubricants                                                                 | 4,102,613.55   | 0.00           | 6,331,800.75    | 0.00           |
| 2211304 Medical Expenses                                                                        | 500,000.00     | 0.00           | 2,499,424.00    | 0.00           |
| 2211305 Contracted Guards and Cleaning Services                                                 | 359,847.40     | 0.00           | 20,328,042.30   | 0.00           |
| 2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies                | 1,948,956.00   | 0.00           | 1,612,240.00    | 0.00           |
| 2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges) | 244,400.00     | 0.00           | 265,000.00      | 0.00           |
| 2211308 Legal Dues/fees, Arbitration and Compensation Payments                                  | 947,400.00     | 0.00           | 468,000.00      | 0.00           |
| 2211310 Contracted Professional Services                                                        | 22,636,693.30  | 0.00           | 43,827,978.60   | 0.00           |
| 2211311 Contracted Technical Services                                                           | 21,307,690.00  | 0.00           | 1,159,887.00    | 0.00           |
| 2211320 Temporary Committee Expenses                                                            | 181,793.00     | 0.00           | 766,840.00      | 0.00           |
| 2211323 Laundry Expenses                                                                        | 48,000.00      | 0.00           | 5,000.00        | 0.00           |
| 2211399 Other Operating Expenses - Oth                                                          | 250,250.00     | 0.00           | 309,000.00      | 0.00           |
| 2211300 Other Operating Expenses                                                                | 48,425,029.70  | 0.00           | 71,241,411.90   | 0.00           |
| 2210000 Goods and Services                                                                      | 172,362,193.40 | 28,500.00      | 216,846,753.05  | 0.00           |
| 2220101 Maintenance Expenses - Motor Vehicles                                                   | 1,301,286.00   | 0.00           | 2,068,711.75    | 0.00           |
| 2220100 Routine Maintenance - Vehicles                                                          | 1,301,286.00   | 0.00           | 2,068,711.75    | 0.00           |
| 2220201 Maintenance of Plant, Machinery and Equipment (including lifts)                         | 138,000.00     | 0.00           | 275,513.00      | 0.00           |
| 2220202 Maintenance of Office Furniture and Equipment                                           | 302,880.00     | 0.00           | 378,400.00      | 0.00           |
| 2220205 Maintenance of Buildings and Stations -- Non-Residential                                | 352,996.00     | 0.00           | 727,600.00      | 0.00           |
| 2220206 Maintenance of Civil Works                                                              | 621,193.00     | 0.00           | 849,900.00      | 0.00           |
| 2220209 Minor Alterations to Buildings and                                                      | 408,000.00     | 0.00           | 596,240.00      | 0.00           |



| Account No and Description                                                                 | Current Period          |                | Previous period         |                |
|--------------------------------------------------------------------------------------------|-------------------------|----------------|-------------------------|----------------|
|                                                                                            | Debit Balance           | Credit Balance | Debit Balance           | Credit Balance |
| Civil Works                                                                                |                         |                |                         |                |
| 2220210 Maintenance of Computers, Software, and Networks                                   | 259,800.00              | 0.00           | 413,500.00              | 0.00           |
| 2220213 Maintenance of Civil Works Equipment                                               | 80,000.00               | 0.00           | 0.00                    | 0.00           |
| 2220200 Routine Maintenance - Other Assets                                                 | 2,162,869.00            | 0.00           | 3,241,153.00            | 0.00           |
| 2220000 Routine Maintenance                                                                | <b>3,464,155.00</b>     | <b>0.00</b>    | <b>5,309,864.75</b>     | <b>0.00</b>    |
| 2630101 Current Grants to Semi-Autonomous Government Agencies                              | 1,278,000,000.00        | 0.00           | 1,258,399,999.40        | 0.00           |
| 2630100 Current Grants to Government Agencies and other Levels of Government               | 1,278,000,000.00        | 0.00           | 1,258,399,999.40        | 0.00           |
| 2630201 Capital Grants to Semi-Autonomous Government Agencies                              | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2630200 Capital Grants to Government Agencies and other Levels of Government               | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 2630000 Grants & Transfer To Other Govt. Units                                             | <b>1,278,000,000.00</b> | <b>0.00</b>    | <b>1,258,399,999.40</b> | <b>0.00</b>    |
| 2710102 Gratuity - Civil Servants                                                          | 4,099,929.15            | 0.00           | 2,399,300.00            | 0.00           |
| 2710100 Government Pension and Retirement Benefits                                         | 4,099,929.15            | 0.00           | 2,399,300.00            | 0.00           |
| 2710000 Social Security Benefits                                                           | <b>4,099,929.15</b>     | <b>0.00</b>    | <b>2,399,300.00</b>     | <b>0.00</b>    |
| 3110201 Residential Buildings (including hostels)                                          | 54,303,045.60           | 0.00           | 107,810,964.25          | 0.00           |
| 3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)                     | 254,132,199.10          | 0.00           | 620,110,820.30          | 0.00           |
| 3110200 Construction of Building                                                           | 308,435,244.70          | 0.00           | 727,921,784.55          | 0.00           |
| 3110302 Refurbishment of Non-Residential Buildings                                         | 7,484,944.00            | 0.00           | 15,509,972.65           | 0.00           |
| 3110300 Refurbishment of Buildings                                                         | 7,484,944.00            | 0.00           | 15,509,972.65           | 0.00           |
| 3110501 Bridges                                                                            | 175,578,630.00          | 0.00           | 81,207,372.50           | 0.00           |
| 3110504 Other Infrastructure and Civil Works                                               | 6,790,412.35            | 0.00           | 24,755,755.10           | 0.00           |
| 3110505 Sea Walls and Jetties                                                              | 21,770,301.60           | 0.00           | 44,190,060.75           | 0.00           |
| 3110500 Construction and Civil Works                                                       | 204,139,343.95          | 0.00           | 150,153,188.35          | 0.00           |
| 3110701 Purchase of Motor Vehicles                                                         | 13,632,500.00           | 0.00           | 0.00                    | 0.00           |
| 3110700 Purchase of Vehicles and Other Transport Equipment                                 | 13,632,500.00           | 0.00           | 0.00                    | 0.00           |
| 3110901 Purchase of Household and Institutional Furniture and Fittings                     | 60,000.00               | 0.00           | 36,000.00               | 0.00           |
| 3110902 Purchase of Household and Institutional Appliances                                 | 0.00                    | 0.00           | 20,000.00               | 0.00           |
| 3110900 Purchase of Household Furniture and Institutional Equipment                        | 60,000.00               | 0.00           | 56,000.00               | 0.00           |
| 3111001 Purchase of Office Furniture and Fittings                                          | 27,928,400.00           | 0.00           | 0.00                    | 0.00           |
| 3111002 Purchase of Computers, Printers and other IT Equipment                             | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 3111009 Purchase of other Office Equipment                                                 | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 3111000 Purchase of Office Furniture and General Equipment                                 | 27,928,400.00           | 0.00           | 0.00                    | 0.00           |
| 3111104 Purchase of Instrumentation and Calibration Equipment                              | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 3111109 Purchase of Educational Aids and Related Equipment                                 | 19,000.00               | 0.00           | 0.00                    | 0.00           |
| 3111111 Purchase of ICT Networking and Communication Equipment                             | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 3111112 Purchase of Software                                                               | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 3111100 Purchase of Specialised Plant, Equipment and Machinery                             | 19,000.00               | 0.00           | 0.00                    | 0.00           |
| 3111401 Pre-feasibility, Feasibility and Appraisal Studies                                 | 120,663,855.35          | 0.00           | 236,487,203.95          | 0.00           |
| 3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 120,663,855.35          | 0.00           | 236,487,203.95          | 0.00           |
| 3110000 Acquisition of Fixed Capital Assets                                                | <b>682,363,288.00</b>   | <b>0.00</b>    | <b>1,130,128,149.50</b> | <b>0.00</b>    |
| 3540499 Receipts from Sale of Non- Produced Assets - collected as AIA - Other (Budget)     | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 3540400 Receipts from the Sale of Non-Produced Assets Collected as AIA                     | 0.00                    | 0.00           | 0.00                    | 0.00           |
| 3540000 Disposal and Sale of Non - Produced Assets                                         | <b>0.00</b>             | <b>0.00</b>    | <b>0.00</b>             | <b>0.00</b>    |
| 6510272 Stores & Service Fund                                                              | 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                                                                   | <b>0.00</b>             | <b>0.00</b>    | <b>0.00</b>             | <b>0.00</b>    |
| 6530101 Ministry HQ Recurrent Bank A/C                                                     | 3,449.90                | 0.00           | 2,259,045.00            | 0.00           |
| 6530100 Recurrent Bank Accounts                                                            | 3,449.90                | 0.00           | 2,259,045.00            | 0.00           |
| 6530000 Recurrent Bank Accounts                                                            | <b>3,449.90</b>         | <b>0.00</b>    | <b>2,259,045.00</b>     | <b>0.00</b>    |
| 6540101 Ministry HQ Development Bank A                                                     | 9,526.30                | 0.00           | 30,054,514.00           | 0.00           |
| 6540100 Development Bank Accounts                                                          | 9,526.30                | 0.00           | 30,054,514.00           | 0.00           |



| Account No and Description                       | Current Period |                   | Previous period |                  |
|--------------------------------------------------|----------------|-------------------|-----------------|------------------|
|                                                  | Debit Balance  | Credit Balance    | Debit Balance   | Credit Balance   |
| 6540000 Development Bank Accounts                | 9,526.30       | 0.00              | 30,054,514.00   | 0.00             |
| 6550101 Ministry HQ Deposit Bank A/C             | 587,676,280.60 | 0.00              | 697,022,447.20  | 0.00             |
| 6550100 Deposit Bank Accounts                    | 587,676,280.60 | 0.00              | 697,022,447.20  | 0.00             |
| 6550000 Deposit Bank Account                     | 587,676,280.60 | 0.00              | 697,022,447.20  | 0.00             |
| 6580101 Cash                                     | 14,716.20      | 0.00              | 0.00            | 0.00             |
| 6580104 Cash in Transit                          | 0.00           | 0.00              | 0.00            | 0.00             |
| 6580100 Cash in Hand                             | 14,716.20      | 0.00              | 0.00            | 0.00             |
| 6580000 Cash in Hand                             | 14,716.20      | 0.00              | 0.00            | 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           | 0.00              | 0.00            | 0.00             |
| 6740103 Loss of Cash                             | 0.00           | 0.00              | 0.00            | 0.00             |
| 6740100 Other Debtors & Pre-payments             | 0.00           | 0.00              | 0.00            | 0.00             |
| 6740000 Other Debtors & Pre-payments             | 0.00           | 0.00              | 0.00            | 0.00             |
| 6760101 Standing Imprests                        | 0.00           | 0.00              | 0.00            | 0.00             |
| 6760103 Temporary Imprests                       | 0.00           | 477,001.40        | 3,495,963.00    | 0.00             |
| 6760100 Imprests                                 | 0.00           | 477,001.40        | 3,495,963.00    | 0.00             |
| 6760000 Government Imprests                      | 0.00           | 477,001.40        | 3,495,963.00    | 0.00             |
| 6770101 Inter-Ministerial Agency A/C             | 0.00           | 0.00              | 0.00            | 0.00             |
| 6770100 Ministerial Agency Accounts              | 0.00           | 0.00              | 0.00            | 0.00             |
| 6770000 Agency Accounts                          | 0.00           | 0.00              | 0.00            | 0.00             |
| 6790102 Receiving Inventory A/C                  | 0.00           | 0.00              | 0.00            | 0.00             |
| 6790100 Other Current System A/cs                | 0.00           | 0.00              | 0.00            | 0.00             |
| 6790000 Other Current Assets (System r           | 0.00           | 0.00              | 0.00            | 0.00             |
| 7310101 General Deposits                         | 0.00           | 0.00              | 0.00            | 0.00             |
| 7310107 10% Retention Money                      | 0.00           | 587,078,339.25    | 0.00            | 697,022,447.00   |
| 7310100 General Deposits Items                   | 0.00           | 587,078,339.25    | 0.00            | 697,022,447.00   |
| 7310000 Deposits                                 | 0.00           | 587,078,339.25    | 0.00            | 697,022,447.00   |
| 7320002 NHIF                                     | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320006 NSSF                                     | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320007 Co-operatives                            | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320008 Insurances                               | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320012 Staff Welfare Associations               | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320000 Other Liabilities                        | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320101 PAYE                                     | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320102 NHIF                                     | 0.00           | 0.00              | 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             |
| 7320110 Court Attachments                        | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320111 WCPS                                     | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320112 Staff Welfare Associations               | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320113 HELB Deductions                          | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320114 Union Dues                               | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320116 Mortgages / Bank Loans                   | 0.00           | 0.00              | 0.00            | 0.00             |
| 7320117 Govt. Liability Attachments              | 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             |
| 7320126 Employee Contribution to PSSS            | 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           | 597,941.10        | 0.00            | 0.00             |
| 7320200 Other General Liabilities                | 0.00           | 597,941.10        | 0.00            | 0.00             |
| 7320402 Vat Withholding Tax                      | 0.00           | 4,070.15          | 0.00            | 4,070.15         |
| 7320400 Withholding Taxes                        | 0.00           | 4,070.15          | 0.00            | 4,070.15         |
| 7320000 Other Liabilities                        | 0.00           | 602,011.25        | 0.00            | 4,070.15         |
| 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           | 74,619.85         | 0.00            | 74,619.85        |
| 7390100 System Required Liabilities              | 0.00           | 74,619.85         | 0.00            | 74,619.85        |
| 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           | 74,619.85         | 0.00            | 74,619.85        |
| 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           | 11,741,542,743.10 | 0.00            | 8,817,430,397.25 |
| 9910209 Remittances to Exchequer                 | 89,740,385.05  | 0.00              | 53,453,863.00   | 0.00             |
| Miscellaneous Revenue                            |                |                   |                 |                  |



| Account No and Description       | Current Period           |                          | Previous period         |                         |
|----------------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
|                                  | Debit Balance            | Credit Balance           | Debit Balance           | Credit Balance          |
| 9910200 Exchequer Provisions     | 89,740,385.05            | 11,741,542,743.10        | 53,453,863.00           | 8,817,430,397.25        |
| 9910000 Provisions               | 89,740,385.05            | 11,741,542,743.10        | 53,453,863.00           | 8,817,430,397.25        |
| 9999999 Consolidated Fund        | 8,728,245,702.05         | 0.00                     | 5,386,886,643.70        | 0.00                    |
| 9999900                          | 8,728,245,702.05         | 0.00                     | 5,386,886,643.70        | 0.00                    |
| 9990000 Opening Balance Reserves | 8,728,245,702.05         | 0.00                     | 5,386,886,643.70        | 0.00                    |
| <b>Total</b>                     | <b>12,333,803,214.85</b> | <b>12,333,803,214.85</b> | <b>9,520,499,891.25</b> | <b>9,520,499,891.25</b> |

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

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

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

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

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

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

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

**REPUBLIC OF KENYA**

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

**F.O 30**

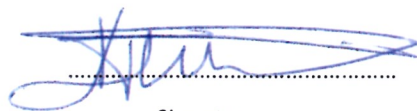
**BANK RECONCILIATION STATEMENT**

**RECURRENT ACCOUNT FOR THE MONTH OF JUNE, 2021**

|                                                            | KShs.         | KShs.         | KShs.         |
|------------------------------------------------------------|---------------|---------------|---------------|
| Balance as per bank certificate                            |               |               | 23,742,475.60 |
| Less:                                                      |               |               |               |
| 1 Payments in cash book not yet recorded in bank statement | 50,349,094.70 |               |               |
| 2 Receipts in bank statement not yet recorded in cash book | -             | 50,349,094.70 |               |
| Add:                                                       |               |               |               |
| 3 Payments in bank statement not yet recorded in cash book | -             |               |               |
| 4 Receipts in cash book not yet recorded in bank statement | 26,610,068.70 | 26,610,068.70 |               |
| Balance as per the cash book                               |               |               | 3,449.60      |

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

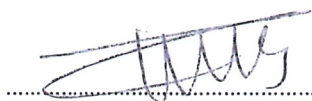
PREPARED BY:

  
Signature

Principal Accountant  
Designation

05/07/2021  
Date

REVIEWED BY:

  
Signature

Deputy Head of Accounting Unit  
Designation

05/07/2021  
Date



## STATE DEPARTMENT OF PUBLIC WORKS.

### PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

| DATE       | PARTICULARS                       | AMOUNT     |
|------------|-----------------------------------|------------|
| 30/06/2021 | COOPERATIVE STAFF SELF HELP GROUP | 1,860.00   |
| 30/06/2021 | VAT MINIMAX AGENCIES              | 1,896.55   |
| 30/06/2021 | VAT PAVILLION TRADERS             | 2,068.95   |
| 30/06/2021 | GEMINI VENTURES                   | 2,924.00   |
| 30/06/2021 | JOHN APELA                        | 6,000.00   |
| 30/06/2021 | BUNGE SACCO                       | 6,274.00   |
| 30/06/2021 | AFRICAN CAPITAL                   | 6,316.00   |
| 30/06/2021 | MARY WAMAI                        | 10,000.00  |
| 30/06/2021 | MARY WAMAI                        | 10,000.00  |
| 30/06/2021 | PHILIP MUNYAO                     | 10,000.00  |
| 30/06/2021 | BENSON MALUNA                     | 10,850.00  |
| 30/06/2021 | VAT JANICO GARAGE                 | 11,836.20  |
| 30/06/2021 | PATRICK MWANZIA                   | 12,000.00  |
| 30/06/2021 | SUSAN MBURU                       | 15,000.00  |
| 30/06/2021 | GEOFFREY GICHUHI                  | 15,000.00  |
| 30/06/2021 | KENNETH MURIUKI                   | 20,000.00  |
| 30/06/2021 | EVERLYNE KAMAU                    | 20,000.00  |
| 30/06/2021 | ELIJAH KANYI                      | 20,000.00  |
| 30/06/2021 | ELIJAH KANYI                      | 20,000.00  |
| 30/06/2021 | JANE MARGARET                     | 20,163.00  |
| 30/06/2021 | JOYCE MARINGA                     | 25,000.00  |
| 30/06/2021 | DAMARIS MKAISAKA                  | 25,000.00  |
| 30/06/2021 | DOROTHY KINYUA                    | 30,000.00  |
| 30/06/2021 | CORNEL ONGAO                      | 33,600.00  |
| 30/06/2021 | ALEGO OLOO                        | 40,050.00  |
| 30/06/2021 | PAYE                              | 43,330.65  |
| 30/06/2021 | LUCY KAANGA                       | 50,000.00  |
| 30/06/2021 | RACHEAL WAITHERA                  | 50,000.00  |
| 30/06/2021 | FIRST COMMUNITY BANK              | 50,586.25  |
| 30/06/2021 | LUCY KAANGA                       | 51,100.00  |
| 30/06/2021 | GORDON KIHALANGWA                 | 54,600.00  |
| 30/06/2021 | CORNEL ONGAO                      | 56,000.00  |
| 30/06/2021 | CORPORATE INSURANCE               | 58,658.80  |
| 30/06/2021 | ERIC MAINA                        | 66,000.00  |
| 30/06/2021 | PETER SYAMBA                      | 67,200.00  |
| 30/06/2021 | SIMIONI SANG                      | 81,000.00  |
| 30/06/2021 | GORDON KIHALANGWA                 | 91,000.00  |
| 30/06/2021 | LUCY KAANGA                       | 100,000.00 |
| 30/06/2021 | RAEL OSINO                        | 100,000.00 |
| 30/06/2021 | GEOFFREY LESHUNET                 | 100,000.00 |
| 30/06/2021 | RUTH RUKWARO                      | 100,000.00 |
| 30/06/2021 | ALI LEALMUSIA                     | 100,000.00 |
| 30/06/2021 | PAULINE ASIKO                     | 100,000.00 |

|            |                               |                      |
|------------|-------------------------------|----------------------|
| 30/06/2021 | BREDA WAITHAKA                | 101,104.85           |
| 30/06/2021 | MINIMAX AGENCIES LTD          | 108,103.45           |
| 30/06/2021 | HARRISON KURIA                | 110,000.00           |
| 30/06/2021 | PETER SYAMBA                  | 112,000.00           |
| 30/06/2021 | PAVILLION TRADERS LTD         | 117,931.05           |
| 30/06/2021 | VINCENT OSOTI                 | 120,000.00           |
| 30/06/2021 | ANTHONY GITHINJI              | 150,000.00           |
| 30/06/2021 | ELIUD KHAEMBA                 | 150,000.00           |
| 30/06/2021 | MURIUKI MBOGOLI               | 200,000.00           |
| 30/06/2021 | DICKSON SIKUKU                | 200,000.00           |
| 30/06/2021 | SAMUEL KUNGU                  | 200,000.00           |
| 30/06/2021 | MICHAEL NGOLO                 | 200,000.00           |
| 30/06/2021 | PAULINE NGARE                 | 200,000.00           |
| 30/06/2021 | JULIUS MURIITHI               | 250,000.00           |
| 30/06/2021 | ELTON ODONGO                  | 260,000.00           |
| 30/06/2021 | BEATRICE BUYOYWA              | 270,000.00           |
| 30/06/2021 | PAYE                          | 277,019.40           |
| 30/06/2021 | CIVIL SERVANTS HOUSING SCHEME | 299,976.00           |
| 30/06/2021 | MACHAKOS UNIVERSITY           | 315,000.00           |
| 30/06/2021 | PAYE                          | 346,468.65           |
| 30/06/2021 | WINNIE MAKOKHA                | 360,000.00           |
| 30/06/2021 | ANTHONY GITHINJI              | 390,000.00           |
| 30/06/2021 | PAYE                          | 430,550.00           |
| 30/06/2021 | VAT BULLSONS LTD              | 476,420.70           |
| 30/06/2021 | GEOFFREY LESHUNET             | 480,000.00           |
| 30/06/2021 | BEATRICE WANZA                | 500,000.00           |
| 30/06/2021 | NAIROBI CITY WATER            | 569,591.00           |
| 30/06/2021 | STELA NZAU                    | 640,000.00           |
| 30/06/2021 | EUNICE KABUGI                 | 646,378.55           |
| 30/06/2021 | JANICO AUTO GARAGE            | 674,663.80           |
| 30/06/2021 | JACKSON KAFUNA                | 808,426.85           |
| 30/06/2021 | RUTH KIMANI                   | 810,000.00           |
| 30/06/2021 | CATHERENE KITHYA              | 840,000.00           |
| 30/06/2021 | KENNETH KAMAU                 | 850,000.00           |
| 30/06/2021 | JANE MARGARET                 | 980,000.00           |
| 30/06/2021 | SILVESTER MULI                | 1,004,166.70         |
| 30/06/2021 | WINNIE MAKOKHA                | 1,040,000.00         |
| 30/06/2021 | PAULINE ASIKO                 | 1,170,000.00         |
| 30/06/2021 | ALI LEALMUSIA                 | 1,840,000.00         |
| 30/06/2021 | RH DEVANI                     | 3,000,000.00         |
| 30/06/2021 | BULLSONS AGENCIES LTD         | 27,155,979.30        |
|            | <b>TOTAL</b>                  | <b>50,349,094.70</b> |



STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

| DATE | PARTICULARS | AMOUNT | REMARKS |
|------|-------------|--------|---------|
|------|-------------|--------|---------|

TOTAL

|   |
|---|
|   |
| - |
|   |

# STATE DEPARTMENT OF PUBLIC WORKS

## PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

| DATE | REF | PARTICULARS | AMOUNT | REMARKS |
|------|-----|-------------|--------|---------|
|      |     |             |        |         |
|      |     |             |        |         |
|      |     | TOTAL       | -      |         |



**RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK**

| <b>DATE</b>  | <b>PARTICULARS</b>                | <b>AMOUNT</b>               |
|--------------|-----------------------------------|-----------------------------|
| 30/06/2021   | PS SDPW                           | 976,206.70                  |
| 30/06/2021   | ETHICS ANTI CORRUPTION COMMISSION | 3,681,312.00                |
| 30/06/2021   | PS SDPW                           | 4,287,500.00                |
| 30/06/2021   | KCB                               | 4,788,720.00                |
| 30/06/2021   | EXCHEQUER ISSUE                   | 12,876,330.00               |
| <b>TOTAL</b> |                                   | <b><u>26,610,068.70</u></b> |

**REPUBLIC OF KENYA**

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

F.O 30

**BANK RECONCILIATION STATEMENT**

**DEVELOPMENT ACCOUNT FOR THE MONTH OF JUNE, 2021**

*Less:*

Balance as per bank certificate

1 Payments in cash book not yet recorded in bank statement

2 Receipts in bank statement not yet recorded in cash book

*Add:*

3 Payments in bank statement not yet recorded in cash book

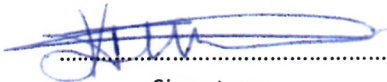
4 Receipts in cash book not yet recorded in bank statement

Balance as per the cash book

| KShs.         | KShs.         | KShs.      |
|---------------|---------------|------------|
|               |               | 281,058.70 |
| 62,961,532.45 |               |            |
| -             | 62,961,532.45 |            |
|               |               |            |
| -             |               |            |
| 62,690,000.00 | 62,690,000.00 |            |
|               |               |            |
|               |               | 9,526.25   |

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

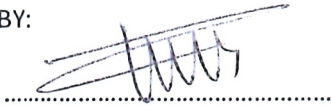
PREPARED BY:

  
Signature

Principal Accountant  
Designation

05/07/2021  
Date

APPROVED BY:

  
Signature

Deputy Head of Accounting Unit  
Designation

05/07/2021  
Date



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

| DATE       | REF | PARTICULARS                     | AMOUNT     | REMARKS |
|------------|-----|---------------------------------|------------|---------|
| 30/06/2021 |     | VAT KINGSTOP CONSTRUCTION       | 8,405.15   |         |
| 30/06/2021 |     | VAT BUILDHIGH ENTERPRISES       | 10,331.20  |         |
| 30/06/2021 |     | VAT - ANTHOPI                   | 11,519.90  |         |
| 30/06/2021 |     | VAT - BENNIS                    | 15,353.40  |         |
| 30/06/2021 |     | VAT VILLAGE FLORIST             | 16,724.15  |         |
| 30/06/2021 |     | LUCY KIIYURU                    | 16,800.00  |         |
| 30/06/2021 |     | VAT BUILDHIGH ENTERPRISES       | 17,976.25  |         |
| 30/06/2021 |     | WITHHOLDING TAX ANTHOPI         | 20,044.65  |         |
| 30/06/2021 |     | WITHHOLDING TAX BENNIS          | 26,714.90  |         |
| 30/06/2021 |     | VAT BUILDHIGH ENTERPRISES       | 28,262.20  |         |
| 30/06/2021 |     | GEORGE MACGOYE                  | 30,000.00  |         |
| 30/06/2021 |     | JUDITH OKUMU                    | 30,000.00  |         |
| 30/06/2021 |     | SIMON KARIUKI                   | 30,000.00  |         |
| 30/06/2021 |     | PETER NGANGA                    | 30,000.00  |         |
| 30/06/2021 |     | KIGEN KIVEN                     | 30,000.00  |         |
| 30/06/2021 |     | CHARLES ARUASA                  | 30,000.00  |         |
| 30/06/2021 |     | BENEDICT MUTINDA                | 30,000.00  |         |
| 30/06/2021 |     | RAEL OSINO                      | 30,000.00  |         |
| 30/06/2021 |     | IRENE MUKAMI                    | 30,000.00  |         |
| 30/06/2021 |     | WILSENT KENNEDY                 | 30,000.00  |         |
| 30/06/2021 |     | JOSEPH AMENYA                   | 30,000.00  |         |
| 30/06/2021 |     | EVANS MWEBI                     | 30,000.00  |         |
| 30/06/2021 |     | JOSEPHINE JAOKO                 | 30,000.00  |         |
| 30/06/2021 |     | EVANS OMUYA                     | 30,000.00  |         |
| 30/06/2021 |     | DAVID MUGAMBI                   | 30,000.00  |         |
| 30/06/2021 |     | RUTH KIMANI                     | 30,000.00  |         |
| 30/06/2021 |     | VAT INTERPID                    | 39,553.30  |         |
| 30/06/2021 |     | VAT BUILDHIGH ENTERPRISES       | 49,176.20  |         |
| 30/06/2021 |     | VAT BUILDHIGH ENTERPRISES       | 58,238.65  |         |
| 30/06/2021 |     | RETENTION BUILDHIGH ENTERPRISES | 59,920.85  |         |
| 30/06/2021 |     | RETENTION - ANTHOPI             | 66,815.50  |         |
| 30/06/2021 |     | VAT INTERPID                    | 68,822.70  |         |
| 30/06/2021 |     | ALICE KIHARA                    | 70,700.00  |         |
| 30/06/2021 |     | FRANCIS NYAMAI                  | 70,700.00  |         |
| 30/06/2021 |     | RETENTION BENNIS                | 89,049.60  |         |
| 30/06/2021 |     | RICHARD KAMAU                   | 98,000.00  |         |
| 30/06/2021 |     | VAT BUILDHIGH ENTERPRISES       | 101,335.30 |         |
| 30/06/2021 |     | ALI LEALMUSIA                   | 123,200.00 |         |
| 30/06/2021 |     | PAULINE ASIKO                   | 123,200.00 |         |
| 30/06/2021 |     | RACHEAL WAITHERA                | 123,200.00 |         |
| 30/06/2021 |     | KENNEDY SICHANGI                | 123,200.00 |         |
| 30/06/2021 |     | DAVID MALECHE                   | 123,200.00 |         |
| 30/06/2021 |     | HARUN BETT                      | 123,200.00 |         |
| 30/06/2021 |     | GEOFFREY LESHUNET               | 123,200.00 |         |
| 30/06/2021 |     | HEZRON WAINAINA                 | 123,200.00 |         |
| 30/06/2021 |     | ANTHONY GITHINJI                | 123,200.00 |         |
| 30/06/2021 |     | MORGAN SIMIYU                   | 123,200.00 |         |
| 30/06/2021 |     | RAEL OSINO                      | 123,200.00 |         |
| 30/06/2021 |     | ELIUD KHAEMBA                   | 123,200.00 |         |
| 30/06/2021 |     | PAULINE NGARE                   | 150,000.00 |         |
| 30/06/2021 |     | VAT - BENNIS                    | 152,846.90 |         |
| 30/06/2021 |     | GEOFFREY GICHUKI                | 154,000.00 |         |

|            |                                     |               |
|------------|-------------------------------------|---------------|
| 30/06/2021 | MICHAEL NGOLO                       | 154,000.00    |
| 30/06/2021 | SAMUEL KUNGU                        | 154,000.00    |
| 30/06/2021 | ZAKAYO MBOGOLI                      | 154,000.00    |
| 30/06/2021 | MICHAEL NGOLO                       | 154,000.00    |
| 30/06/2021 | GATIKI MWANGI                       | 154,000.00    |
| 30/06/2021 | RETENTION BUILDHIGH ENTERPRISES     | 163,920.70    |
| 30/06/2021 | VAT - BENNIS                        | 164,328.70    |
| 30/06/2021 | VAT - BENNIS                        | 166,576.65    |
| 30/06/2021 | STEPHEN MURAGULI                    | 168,000.00    |
| 30/06/2021 | ALICE WACHIRA                       | 168,000.00    |
| 30/06/2021 | VAT APPALLAN                        | 214,442.15    |
| 30/06/2021 | DICKSON SIKUKU                      | 224,700.00    |
| 30/06/2021 | RETENTION INTERPID                  | 229,409.00    |
| 30/06/2021 | SAMUEL CHARAGU                      | 252,000.00    |
| 30/06/2021 | JULIUS MURIITHI                     | 255,500.00    |
| 30/06/2021 | WITHHOLDING TAX BENNIS              | 265,953.60    |
| 30/06/2021 | WITHHOLDING TAX BENNIS              | 285,931.95    |
| 30/06/2021 | WITHHOLDING TAX BENNIS              | 289,843.40    |
| 30/06/2021 | RETENTION BUILDHIGH ENTERPRISES     | 337,784.25    |
| 30/06/2021 | WITHHOLDING TAX APPALLAN            | 373,129.35    |
| 30/06/2021 | KINGSTOP CONSTRUCTION LTD           | 479,094.85    |
| 30/06/2021 | BUILDHIGH ENTERPRISES LTD           | 510,980.20    |
| 30/06/2021 | ANTHOPI MECHANICAL ENG. SERVICES    | 569,774.85    |
| 30/06/2021 | BENNIS INVESTMENTS LTD              | 759,378.10    |
| 30/06/2021 | GIDEON MUTALA                       | 880,000.00    |
| 30/06/2021 | RETENTION BENNIS                    | 886,512.00    |
| 30/06/2021 | VILLAGE FLORIST                     | 953,106.50    |
| 30/06/2021 | RETENTION BENNIS                    | 953,275.85    |
| 30/06/2021 | RETENTION BENNIS                    | 966,144.70    |
| 30/06/2021 | DICKSON SIKUKU                      | 1,361,500.00  |
| 30/06/2021 | BUILDHIGH ENTERPRISES LTD           | 1,397,848.05  |
| 30/06/2021 | KPLC                                | 1,897,720.90  |
| 30/06/2021 | INTERPID CONTRACTORS                | 1,956,305.00  |
| 30/06/2021 | BUILDHIGH ENTERPRISES LTD           | 2,880,484.30  |
| 30/06/2021 | PS SDPW                             | 4,287,500.00  |
| 30/06/2021 | BENNIS INVESTMENTS LTD              | 7,559,807.50  |
| 30/06/2021 | BENNIS INVESTMENTS LTD              | 8,127,697.85  |
| 30/06/2021 | BENNIS INVESTMENTS LTD              | 8,238,882.25  |
| 30/06/2021 | APPALLAN MARINE GENERAL CONTRACTORS | 10,606,309.00 |

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**62,961,532.45**



## STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN BANK NOT IN CASHBOOK

| DATE | REF | PARTICULARS | AMOUNT | REMARKS |
|------|-----|-------------|--------|---------|
|------|-----|-------------|--------|---------|

TOTAL

0.00

STATE DEPARTMENT OF PUBLIC WORKS.

| DATE | PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK<br>PARTICULARS | AMOUNT | REMARKS |
|------|-----------------------------------------------------------|--------|---------|
|------|-----------------------------------------------------------|--------|---------|

TOTAL

0.00



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

| DATE       | REF | PARTICULARS | AMOUNT        | REMARKS |
|------------|-----|-------------|---------------|---------|
| 30/06/2021 |     | EXCHEQUER   | 62,690,000.00 |         |

TOTAL

62,690,000.00

# BANK RECONCILIATION STATEMENT

DEPOSIT ACCOUNT FOR THE MONTH OF JUNE, 2021

*Less:*

Balance as per bank certificate

1 Payments in cash book not yet recorded in bank statement

2 Receipts in bank statement not yet recorded in cash book

*Add:*

3 Payments in bank statement not yet recorded in cash book

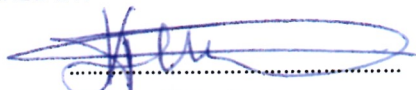
4 Receipts in cash book not yet recorded in bank statement

Balance as per the cash book

| KShs.        | KShs.        | KShs.          |
|--------------|--------------|----------------|
|              |              | 579,003,617.25 |
| -            |              |                |
| -            | -            |                |
|              |              |                |
| -            |              |                |
| 8,672,663.10 | 8,672,663.10 |                |
|              |              |                |
|              |              | 587,676,280.35 |

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

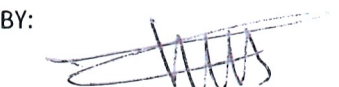
PREPARED BY:

  
Signature

Principal Accountant  
Designation

05/07/2021  
Date

APPROVED BY:

  
Signature

Deputy Head of Accounting Unit  
Designation

05/07/2021  
Date



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

| DATE | REF | PARTICULARS | AMOUNT | REMARKS |
|------|-----|-------------|--------|---------|
|------|-----|-------------|--------|---------|

TOTAL

-

STATE DEPARTMENT OF PUBLIC WORKS.

RECEIPTS IN BANK NOT IN CASHBOOK

| DATE | REF | PARTICULARS | AMOUNT | REMARKS |
|------|-----|-------------|--------|---------|
|------|-----|-------------|--------|---------|

|       |  |  |             |  |
|-------|--|--|-------------|--|
| TOTAL |  |  | <u>0.00</u> |  |
|-------|--|--|-------------|--|



## STATE DEPARTMENT FOR PUBLIC WORKS

## PAYMENT IN BANK STATEMENT NOT IN CASH BOOK

| DATE | REF | PARTICULARS | AMOUNT | REMARKS |
|------|-----|-------------|--------|---------|
|------|-----|-------------|--------|---------|

|       |  |  |  |  |
|-------|--|--|--|--|
| TOTAL |  |  |  |  |
|-------|--|--|--|--|

|  |  |  |             |  |
|--|--|--|-------------|--|
|  |  |  | <u>0.00</u> |  |
|--|--|--|-------------|--|

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

| DATE       | REF | PARTICULARS                      | AMOUNT              | Remarks |
|------------|-----|----------------------------------|---------------------|---------|
| 30/06/2021 |     | ANTHOPI MECHANICAL ENG. SERVICES | 66,815.50           |         |
| 30/06/2021 |     | BENNS INVESTMENT LTD             | 886,512.00          |         |
| 30/06/2021 |     | BENNS INVESTMENT LTD             | 953,106.50          |         |
| 30/06/2021 |     | BENNS INVESTMENT LTD             | 89,049.60           |         |
| 30/06/2021 |     | BENNS INVESTMENT LTD             | 966,144.70          |         |
| 30/06/2021 |     | BUILDHIGH ENTERPRISES LTD        | 337,784.25          |         |
| 30/06/2021 |     | BUILDHIGH ENTERPRISES LTD        | 59,920.85           |         |
| 30/06/2021 |     | BUILDHIGH ENTERPRISES LTD        | 163,920.70          |         |
| 30/06/2021 |     | INTERPID CONTRACTORS             | 229,409.00          |         |
| 30/06/2021 |     | KCB                              | 4,920,000.00        |         |
|            |     | <b>TOTAL</b>                     | <b>8,672,663.10</b> |         |





# STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

|                                                          | Note | Current Period          | Previous Period         |
|----------------------------------------------------------|------|-------------------------|-------------------------|
| <b>RECEIPTS</b>                                          |      |                         |                         |
| Tax Receipts                                             | 1    | 0.00                    | 0.00                    |
| Social Security Contribution                             | 2    | 0.00                    | 0.00                    |
| Proceeds from Domestic and Foreign Grants                | 3    | 0.00                    | 0.00                    |
| Exchequer releases                                       | 4    | 2,924,112,345.85        | 3,376,792,182.25        |
| Transfers from Other Government Entities                 | 5    | 0.00                    | 0.00                    |
| Proceeds from Domestic Borrowings                        | 6    | 0.00                    | 0.00                    |
| Proceeds from Foreign Borrowings                         | 7    | 0.00                    | 0.00                    |
| Proceeds from Sales of Assets                            | 8    | 0.00                    | 0.00                    |
| Reimbursements and Refunds                               | 9    | 0.00                    | 0.00                    |
| Returns of Equity Holdings                               | 10   | 0.00                    | 0.00                    |
| Other Receipts                                           | 11   | 4,000,000.00            | 5,968,357.00            |
| <b>TOTAL RECEIPTS</b>                                    |      | <b>2,928,112,345.85</b> | <b>3,382,760,539.25</b> |
| <b>PAYMENTS</b>                                          |      |                         |                         |
| Compensation of Employees                                | 12   | 787,823,589.20          | 734,243,348.65          |
| Use of goods and Services                                | 13   | 175,797,848.40          | 222,156,617.80          |
| Subsidies                                                | 14   | 0.00                    | 0.00                    |
| Transfers to Other Government Units                      | 15   | 1,278,000,000.00        | 1,258,399,999.40        |
| Other Grants and Transfers                               | 16   | 0.00                    | 0.00                    |
| Social Security Benefits                                 | 17   | 4,099,929.15            | 2,399,300.00            |
| Acquisition of Assets                                    | 18   | 682,363,288.00          | 1,130,128,149.50        |
| 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                    |
| <b>TOTAL PAYMENTS</b>                                    |      | <b>2,928,084,654.75</b> | <b>3,347,327,415.35</b> |
| <b>SURPLUS/DEFICIT</b>                                   |      | <b>27,691.10</b>        | <b>35,433,123.90</b>    |

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

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

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

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

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

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

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



### Statement of Financial Position

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

|                                                                   | Note | Current Period        | Previous Period       |
|-------------------------------------------------------------------|------|-----------------------|-----------------------|
|                                                                   |      | Kshs                  | Kshs                  |
| <b>FINANCIAL ASSETS</b>                                           |      |                       |                       |
| <b>Cash and Cash Equivalents</b>                                  |      |                       |                       |
| Bank Balances                                                     | 22A  | 587,689,256.80        | 729,336,006.20        |
| Cash Balances                                                     | 22B  | 14,716.20             | 0.00                  |
| <b>Total Cash And Cash Equivalents</b>                            |      | <b>587,703,973.00</b> | <b>729,336,006.20</b> |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 23   | (477,001.40)          | 3,495,963.00          |
| <b>TOTAL FINANCIAL ASSETS</b>                                     |      | <b>587,226,971.60</b> | <b>732,831,969.20</b> |
| <b>Financial Liabilities</b>                                      |      |                       |                       |
| Accounts Payables - Deposits                                      | 24   | 587,754,970.35        | 697,101,137.00        |
| <b>NET FINANCIAL ASSETS</b>                                       |      | <b>(527,998.75)</b>   | <b>35,730,832.20</b>  |
| <b>REPRESENTED BY</b>                                             |      |                       |                       |
| Fund Balance b/fwd                                                | 25   | 35,730,832.20         | 3,622,925.30          |
| Prior Year Adjustment                                             | 26   | (36,286,522.05)       | (3,325,217.00)        |
| Surplus/Deficit for the Year                                      |      | 27,691.10             | 35,433,123.90         |
| <b>NET FINANCIAL POSITION</b>                                     |      | <b>(527,998.75)</b>   | <b>35,730,832.20</b>  |

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

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

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

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

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

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

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





# STATEMENT OF CASH FLOW

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

|                                                          | Note    | Current Period   | Previous Period    |
|----------------------------------------------------------|---------|------------------|--------------------|
|                                                          |         | Kshs             | Kshs               |
| <b>Receipts and operating income</b>                     |         |                  |                    |
| Tax Receipts                                             | 1       | 0.00             | 0.00               |
| Social Security Contribution                             | 2       | 0.00             | 0.00               |
| Proceeds from Domestic and Foreign Grants                | 3       | 0.00             | 0.00               |
| Exchequer releases                                       | 4       | 2,924,112,345.85 | 3,376,792,182.25   |
| 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      | 4,000,000.00     | 5,968,357.00       |
| <b>Payments for Operating Expenses</b>                   |         |                  |                    |
| Compensation of Employees                                | 12      | 787,823,589.20   | 734,243,348.65     |
| Use of goods and Services                                | 13      | 175,797,848.40   | 222,156,617.80     |
| Subsidies                                                | 14      | 0.00             | 0.00               |
| Transfers to Other Government Units                      | 15      | 1,278,000,000.00 | 1,258,399,999.40   |
| Other Grants and Transfers                               | 16      | 0.00             | 0.00               |
| Social Security Benefits                                 | 17      | 4,099,929.15     | 2,399,300.00       |
| Finance Costs, including Loan Interest                   | 19      | 0.00             | 0.00               |
| Other payments                                           | 21      | 0.00             | 0.00               |
| <b>Adjusted for :</b>                                    |         |                  |                    |
| <b>Adjustments during the year</b>                       |         | (105,373,202.25) | (28,552,897.90)    |
| <b>Prior year adjustments</b>                            |         | (36,286,522.05)  | (3,325,217.00)     |
| <b>Net Cash From Operating Activities</b>                | A       | 540,731,254.80   | 1,133,683,158.50   |
| <b>Cash Flow From Investing Activities</b>               |         |                  |                    |
| Proceeds from Sales of Assets                            | 8       | 0.00             | 0.00               |
| Acquisition of Assets                                    | 18      | 682,363,288.00   | 1,130,128,149.50   |
| <b>Net Cash Flow From Investing Activities</b>           | B       | (682,363,288.00) | (1,130,128,149.50) |
| <b>Cash Flow From Borrowing Activities</b>               |         |                  |                    |
| Proceeds from Domestic Borrowings                        | 6       | 0.00             | 0.00               |
| Proceeds from Foreign Borrowings                         | 7       | 0.00             | 0.00               |
| Repayment of Principal on Domestic and Foreign Borrowing | 20      | 0.00             | 0.00               |
| <b>Net Cash Flow From Financing Activities</b>           | C       | 0.00             | 0.00               |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          | A+B+C   | (141,632,033.20) | 3,555,009.00       |
| <b>Cash and Cash Equivalent at BEGINNING of The Year</b> |         | 729,336,006.20   | 725,780,997.20     |
| <b>Cash and Cash Equivalent at END of The Year</b>       | 22A+22B | 587,703,973.00   | 729,336,006.20     |

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

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

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

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

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

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

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





## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

### 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            |
| <b>TOTAL</b>                                  |           | 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            |
| <b>TOTAL</b>                                                    |           | 0.00           | 0.00            |

### 3 Proceeds from Domestic and Foreign Grants

| Item Description                        | Item Code | Current Period | Previous Period |
|-----------------------------------------|-----------|----------------|-----------------|
|                                         |           | Kshs           | Kshs            |
| Grants from Foreign Governments         | 1310000   | 0.00           | 0.00            |
| Grants from International Organisations | 1320000   | 0.00           | 0.00            |
| <b>TOTAL</b>                            |           | 0.00           | 0.00            |

### 4 Exchequer releases

| Item Description                                | Item Code | Current Period   | Previous Period  |
|-------------------------------------------------|-----------|------------------|------------------|
|                                                 |           | Kshs             | Kshs             |
| Exchequer Releases/ Provisioning Account for Q1 | 9910201   | 482,191,317.90   | 117,883,791.50   |
| Exchequer Releases/ Provisioning Account for Q2 | 9910201   | 1,127,194,224.20 | 1,674,034,772.70 |
| Exchequer Releases/ Provisioning Account for Q3 | 9910201   | 567,362,560.00   | 786,717,108.15   |
| Exchequer Releases/ Provisioning Account for Q4 | 9910201   | 747,364,243.75   | 798,156,509.90   |
| <b>TOTAL</b>                                    |           | 2,924,112,345.85 | 3,376,792,182.25 |

### 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            |
| <b>TOTAL</b>                                                 |           | 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            |
| Domestic Currency and Deposit                             | 5110600   | 0.00           | 0.00            |
| <b>TOTAL</b>                                              |           | 0.00           | 0.00            |



**7 Proceeds from Foreign Borrowings**

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

**8 Proceeds from Sales of Assets**

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

**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            |



| Item Description                                         | Item Code | Current Period | Previous Period |
|----------------------------------------------------------|-----------|----------------|-----------------|
| Reimbursement from Individuals and Private Organizations | 4540105   | 0.00           | 0.00            |
| Reimbursement from Local Government Authorities          | 4540106   | 0.00           | 0.00            |
| Reimbursement from Statutory Organizations               | 4540107   | 0.00           | 0.00            |
| Reimbursement within Central Government                  | 4540108   | 0.00           | 0.00            |
| Reimbursement Using Bonds                                | 4540109   | 0.00           | 0.00            |
| Reimbursements and Refunds - Other (Budget)              | 4540199   | 0.00           | 0.00            |
| <b>TOTAL</b>                                             |           | 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            |
| <b>TOTAL</b>               |           | 0.00           | 0.00            |

#### 11 Other Receipts

| Item Description                                               | Item Code | Current Period | Previous Period |
|----------------------------------------------------------------|-----------|----------------|-----------------|
|                                                                |           | Kshs           | Kshs            |
| Interest Received                                              | 1410100   | 0.00           | 0.00            |
| Profits and Dividends                                          | 1410200   | 0.00           | 0.00            |
| Withdrawals from Income of Quasi-corporations                  | 1410300   | 0.00           | 0.00            |
| Rents on land, houses and buildings                            | 1410400   | 0.00           | 0.00            |
| Other Property Income collected as AIA                         | 1410500   | 3,946,500.00   | 5,940,357.00    |
|                                                                | 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   | 53,500.00      | 28,000.00       |
| 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            |



| Item Description                         | Item Code | Current Period      | Previous Period     |
|------------------------------------------|-----------|---------------------|---------------------|
| Other Education Revenues                 | 1570300   | 0.00                | 0.00                |
| Public Health Services                   | 1580100   | 0.00                | 0.00                |
| Public Health Facilities Operations      | 1580200   | 0.00                | 0.00                |
| Environment & Conservancy Administration | 1580300   | 0.00                | 0.00                |
| Slaughter Houses Administration          | 1580400   | 0.00                | 0.00                |
| Water Supply Administration              | 1580500   | 0.00                | 0.00                |
| Sewerage Administration                  | 1580600   | 0.00                | 0.00                |
| Other Health & Sanitation Revenues       | 1580700   | 0.00                | 0.00                |
| Technical Services Fees                  | 1590100   | 0.00                | 0.00                |
| External Services Fees                   | 1590200   | 0.00                | 0.00                |
|                                          | 1930100   | 0.00                | 0.00                |
| System Required Revenue A/cs             | 1990100   | 0.00                | 0.00                |
| <b>TOTAL</b>                             |           | <b>4,000,000.00</b> | <b>5,968,357.00</b> |

## 12 Compensation of Employees

| Item Description                                                      | Item Code | Current Period        | Previous Period       |
|-----------------------------------------------------------------------|-----------|-----------------------|-----------------------|
|                                                                       |           | Kshs                  | Kshs                  |
| Basic Salaries - Permanent Employees                                  | 2110100   | 552,247,097.90        | 485,116,512.55        |
| Basic Wages - Temporary Employees                                     | 2110200   | 10,536,528.60         | 5,600,000.00          |
| Personal Allowances paid as part of Salary                            | 2110300   | 225,039,962.70        | 243,526,836.10        |
| Personal Allowances paid as Reimbursements                            | 2110400   | 0.00                  | 0.00                  |
| Personal Allowances provided in Kind                                  | 2110500   | 0.00                  | 0.00                  |
| Employer Contributions to Compulsory National Social Security Schemes | 2120100   | 0.00                  | 0.00                  |
| Employer Contributions to Compulsory Health Insurance Schemes         | 2120200   | 0.00                  | 0.00                  |
| Social Benefit Schemes Outside Government                             | 2120300   | 0.00                  | 0.00                  |
| <b>TOTAL</b>                                                          |           | <b>787,823,589.20</b> | <b>734,243,348.65</b> |

## 13 Use of goods and Services

| Item Description                                                | Item Code | Current Period        | Previous Period       |
|-----------------------------------------------------------------|-----------|-----------------------|-----------------------|
|                                                                 |           | Kshs                  | Kshs                  |
| Utilities, Supplies and Services                                | 2210100   | 8,111,524.60          | 12,276,150.30         |
| Communication, Supplies and Services                            | 2210200   | 346,930.00            | 876,023.65            |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300   | 8,495,725.00          | 16,268,833.60         |
| Foreign Travel and Subsistence, and other transportation costs  | 2210400   | 213,196.00            | 2,508,388.40          |
| Printing , Advertising and Information Supplies and Services    | 2210500   | 152,784.15            | 695,655.00            |
| Rentals of Produced Assets                                      | 2210600   | 62,594,514.35         | 61,923,921.60         |
| Training Expenses                                               | 2210700   | 4,906,015.00          | 3,298,665.00          |
| Hospitality Supplies and Servi                                  | 2210800   | 20,650,836.00         | 4,955,701.00          |
| Insurance Costs                                                 | 2210900   | 0.00                  | 0.00                  |
| Specialised Materials and Supp                                  | 2211000   | 8,834,578.35          | 30,252,356.85         |
| Office and General Supplies and Services                        | 2211100   | 5,499,946.70          | 6,217,845.00          |
| Fuel Oil and Lubricants                                         | 2211200   | 4,102,613.55          | 6,331,800.75          |
| Other Operating Expenses                                        | 2211300   | 48,425,029.70         | 71,241,411.90         |
| Routine Maintenance - Vehicles                                  | 2220100   | 1,301,286.00          | 2,068,711.75          |
| Routine Maintenance - Other Assets                              | 2220200   | 2,162,869.00          | 3,241,153.00          |
| Exchange Rate Losses                                            | 2230100   | 0.00                  | 0.00                  |
| <b>TOTAL</b>                                                    |           | <b>175,797,848.40</b> | <b>222,156,617.80</b> |

## 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            |
| <b>TOTAL</b>                     |           | <b>0.00</b>    | <b>0.00</b>     |

## 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   | 1,278,000,000.00        | 1,258,399,999.40        |
| Capital Grants to Government Agencies and other Levels of Government | 2630200   | 0.00                    | 0.00                    |
| Other Current Transfers, Grants and Subsidies                        | 2640400   | 0.00                    | 0.00                    |
| Other Capital Grants and Trans                                       | 2640500   | 0.00                    | 0.00                    |
| <b>TOTAL</b>                                                         |           | <b>1,278,000,000.00</b> | <b>1,258,399,999.40</b> |



**16 Other Grants and Transfers**

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

**17 Social Security Benefits**

| Item Description                                    | Item Code | Current Period      | Previous Period     |
|-----------------------------------------------------|-----------|---------------------|---------------------|
|                                                     |           | Kshs                | Kshs                |
| Government Pension and Retirement Benefits          | 2710100   | 4,099,929.15        | 2,399,300.00        |
| Social Security Benefits                            | 2710200   | 0.00                | 0.00                |
| Employer Social Benefits                            | 2710300   | 0.00                | 0.00                |
| Refund of Pension to UK Government                  | 2720100   | 0.00                | 0.00                |
| Refund of Contributions to WCPS and other Ex-Gratia | 2720200   | 0.00                | 0.00                |
| <b>TOTAL</b>                                        |           | <b>4,099,929.15</b> | <b>2,399,300.00</b> |

**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   | 308,435,244.70        | 727,921,784.55          |
| Refurbishment of Buildings                                                         | 3110300   | 7,484,944.00          | 15,509,972.65           |
| Construction of Roads                                                              | 3110400   | 0.00                  | 0.00                    |
| Construction and Civil Works                                                       | 3110500   | 204,139,343.95        | 150,153,188.35          |
| Overhaul and Refurbishment of Construction and Civil Works                         | 3110600   | 0.00                  | 0.00                    |
| Purchase of Vehicles and Other Transport Equipment                                 | 3110700   | 13,632,500.00         | 0.00                    |
| Overhaul of Vehicles and Other Transport Equipment                                 | 3110800   | 0.00                  | 0.00                    |
| Purchase of Household Furniture and Institutional Equipment                        | 3110900   | 60,000.00             | 56,000.00               |
| Purchase of Office Furniture and General Equipment                                 | 3111000   | 27,928,400.00         | 0.00                    |
| Purchase of Specialised Plant, Equipment and Machinery                             | 3111100   | 19,000.00             | 0.00                    |
| Rehabilitation and Renovation of Plant, Machinery and Equipment                    | 3111200   | 0.00                  | 0.00                    |
| Purchase of Certified Seeds, Breeding Stock and Live Animals                       | 3111300   | 0.00                  | 0.00                    |
| Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 3111400   | 120,663,855.35        | 236,487,203.95          |
| 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                    |
| <b>TOTAL</b>                                                                       |           | <b>682,363,288.00</b> | <b>1,130,128,149.50</b> |

**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            |
| <b>TOTAL</b>                                      |           | <b>0.00</b>    | <b>0.00</b>     |



**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            |
| <b>TOTAL</b>                                                                            |           | <b>0.00</b>    | <b>0.00</b>     |

**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            |
| <b>TOTAL</b>                                                      |           | <b>0.00</b>    | <b>0.00</b>     |

**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   | 3,449.90              | 2,259,045.00          |
| Development Bank Accounts                           | 6540000   | 9,526.30              | 30,054,514.00         |
| Deposit Bank Account                                | 6550000   | 587,676,280.60        | 697,022,447.20        |
| Project Specific Bank Accounts                      | 6570000   | 0.00                  | 0.00                  |
| Foreign Currency and Foreign D                      | 6590101   | 0.00                  | 0.00                  |
| Foreign Currency and Foreign D                      | 6590203   | 0.00                  | 0.00                  |
| <b>TOTAL</b>                                        |           | <b>587,689,256.80</b> | <b>729,336,006.20</b> |

**22B Cash Balances**

| Item Description               | Item Code | Current Period   | Previous Period |
|--------------------------------|-----------|------------------|-----------------|
|                                |           | Kshs             | Kshs            |
| Cash in Hand                   | 6580000   | 14,716.20        | 0.00            |
| Foreign Currency and Foreign D | 6590201   | 0.00             | 0.00            |
| <b>TOTAL</b>                   |           | <b>14,716.20</b> | <b>0.00</b>     |

**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   | 0.00           | 0.00            |
| Government Imprests            | 6760000   | 477,001.40     | 3,495,963.00    |

| Item Description               | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
| Agency Accounts                | 6770000   | 0.00           | 0.00            |
| Suspense & Clearance Account   | 6780000   | 0.00           | 0.00            |
| Other Current Assets (System r | 6790000   | 0.00           | 0.00            |
| <b>TOTAL</b>                   |           | 477,001.40     | 3,495,963.00    |

#### 24. ACCOUNTS PAYABLE

| Item Description                 | Item code | Current Period | Previous Period |
|----------------------------------|-----------|----------------|-----------------|
|                                  |           | Kshs           | Kshs            |
| Deposits                         | 7310000   | 587,078,339.25 | 697,022,447.00  |
| Withholding Taxes                | 7380000   | 0.00           | 0.00            |
| System Required Liabilities A/cs | 7390000   | 74,619.85      | 74,619.85       |
| Other Liabilities                | 7320000   | 602,011.25     | 4,070.15        |
| <b>TOTAL</b>                     |           | 587,754,970.35 | 697,101,137.00  |

#### 25. FUND BALANCES BROUGHT FORWARD

| Item Description                                             | Item Code | Current Period   | Previous Period  |
|--------------------------------------------------------------|-----------|------------------|------------------|
|                                                              |           | Kshs             | Kshs             |
| Opening Balance Bank                                         | 22A       | 729,336,006.20   | 724,927,599.20   |
| Opening Balance Cash                                         | 22B       | 0.00             | 853,398.00       |
| Opening Balance Receivables - Imprest and Clearance Accounts | 23        | 3,495,963.00     | 1,158,500.10     |
| Opening Balance - Deposits                                   | 24        | (697,101,137.00) | (723,316,572.00) |
| <b>TOTAL</b>                                                 |           | 35,730,832.20    | 3,622,925.30     |

#### 26. PRIOR YEAR ADJUSTMENTS

| Item Description     | Item Code | Current Period | Previous Period |
|----------------------|-----------|----------------|-----------------|
|                      |           | Kshs           | Kshs            |
| Exchequer Provisions | 9910200   | 36,286,522.05  | 3,325,217.00    |
| County Transfers     | 9910300   | 0.00           | 0.00            |
| <b>TOTAL</b>         |           | 36,286,522.10  | 3,325,217.00    |





# Statment of Budget Execution

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

|                                                          | Note | Printed Estimate        | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual                  | Budget Utilization Differences | % of Utilization |
|----------------------------------------------------------|------|-------------------------|-------------------------|-------------------------|-------------------------------|-------------------------|--------------------------------|------------------|
|                                                          |      | a                       | b                       | c                       | d=a+b+c                       | e                       | f=d-e                          | g=e/d%           |
| <b>RECEIPTS</b>                                          |      |                         |                         |                         |                               |                         |                                |                  |
| Tax Receipts                                             | 1    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Social Security Contribution                             | 2    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Proceeds from Domestic and Foreign Grants                | 3    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Exchequer releases                                       | 4    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 2,924,112,345.85        | (2,924,112,345.85)             | 0.00%            |
| Transfers from Other Government Entities                 | 5    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Proceeds from Domestic Borrowings                        | 6    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Proceeds from Foreign Borrowings                         | 7    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Proceeds from Sales of Assets                            | 8    | 4,000,000.00            | 0.00                    | 0.00                    | 4,000,000.00                  | 0.00                    | 4,000,000.00                   | 0.00%            |
| Reimbursements and Refunds                               | 9    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Returns of Equity Holdings                               | 10   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Other Receipts                                           | 11   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 4,000,000.00            | (4,000,000.00)                 | 0.00%            |
| <b>Total</b>                                             |      | <b>4,000,000.00</b>     | <b>0.00</b>             | <b>0.00</b>             | <b>4,000,000.00</b>           | <b>2,928,112,345.85</b> | <b>(2,924,112,345.85)</b>      | <b>73202.81%</b> |
| <b>PAYMENTS</b>                                          |      |                         |                         |                         |                               |                         |                                |                  |
| Compensation of Employees                                | 12   | 880,000,000.00          | 0.00                    | (100,600,000.00)        | 779,400,000.00                | 787,823,589.20          | (8,423,589.20)                 | 101.08%          |
| Use of goods and Services                                | 13   | 308,311,034.00          | 0.00                    | (93,896,933.00)         | 214,414,101.00                | 175,797,848.40          | 38,616,252.60                  | 81.99%           |
| Subsidies                                                | 14   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Transfers to Other Government Units                      | 15   | 1,278,000,000.00        | 0.00                    | 0.00                    | 1,278,000,000.00              | 1,278,000,000.00        | 0.00                           | 100.00%          |
| Other Grants and Transfers                               | 16   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Social Security Benefits                                 | 17   | 2,000,000.00            | 0.00                    | 10,600,000.00           | 12,600,000.00                 | 4,099,929.15            | 8,500,070.85                   | 32.54%           |
| Acquisition of Assets                                    | 18   | 863,178,000.00          | 0.00                    | (219,478,750.00)        | 643,699,250.00                | 682,363,288.00          | (38,664,038.00)                | 106.01%          |
| Finance Costs, including Loan Interest                   | 19   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Repayment of Principal on Domestic and Foreign Borrowing | 20   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| Other payments                                           | 21   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                    | 0.00                           | 0.00%            |
| <b>Total</b>                                             |      | <b>3,331,489,034.00</b> | <b>0.00</b>             | <b>(403,375,683.00)</b> | <b>2,928,113,351.00</b>       | <b>2,928,084,654.75</b> | <b>28,696.25</b>               | <b>100.00%</b>   |



**Statment of Budget Execution**

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

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

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

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

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

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

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

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





# Statment of Budget Execution - Recurrent Expenditure

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

|                                                             | Note | Printed Estimate        | Reallocation /<br>Transfer | Supplementary<br>Estimates | Final Approved<br>Estimate (Net) | Actual                  | Budget Utilization<br>Differences | % of<br>Utilization |
|-------------------------------------------------------------|------|-------------------------|----------------------------|----------------------------|----------------------------------|-------------------------|-----------------------------------|---------------------|
|                                                             |      | a                       | b                          | c                          | d=a+b+c                          | e                       | f=d-e                             | g=e/d%              |
| <b>RECEIPTS</b>                                             |      |                         |                            |                            |                                  |                         |                                   |                     |
| Tax Receipts                                                | 1    | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Social Security Contribution                                | 2    | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Proceeds from Domestic and Foreign<br>Grants                | 3    | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Exchequer releases                                          | 4    | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 2,264,640,346.15        | (2,264,640,346.15)                | 0.00%               |
| Transfers from Other Government<br>Entities                 | 5    | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Proceeds from Domestic Borrowings                           | 6    | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Proceeds from Foreign Borrowings                            | 7    | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Proceeds from Sales of Assets                               | 8    | 4,000,000.00            | 0.00                       | 0.00                       | 4,000,000.00                     | 0.00                    | 4,000,000.00                      | 0.00%               |
| Reimbursements and Refunds                                  | 9    | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Returns of Equity Holdings                                  | 10   | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Other Receipts                                              | 11   | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 4,000,000.00            | (4,000,000.00)                    | 0.00%               |
| <b>Total</b>                                                |      | <b>4,000,000.00</b>     | <b>0.00</b>                | <b>0.00</b>                | <b>4,000,000.00</b>              | <b>2,268,640,346.15</b> | <b>(2,264,640,346.15)</b>         | <b>56716.01%</b>    |
| <b>PAYMENTS</b>                                             |      |                         |                            |                            |                                  |                         |                                   |                     |
| Compensation of Employees                                   | 12   | 880,000,000.00          | 0.00                       | (100,600,000.00)           | 779,400,000.00                   | 787,823,589.20          | (8,423,589.20)                    | 101.08%             |
| Use of goods and Services                                   | 13   | 153,811,034.00          | 0.00                       | (796,933.00)               | 153,014,101.00                   | 128,084,620.70          | 24,929,480.30                     | 83.71%              |
| Subsidies                                                   | 14   | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Transfers to Other Government Units                         | 15   | 1,278,000,000.00        | 0.00                       | 0.00                       | 1,278,000,000.00                 | 1,278,000,000.00        | 0.00                              | 100.00%             |
| Other Grants and Transfers                                  | 16   | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Social Security Benefits                                    | 17   | 2,000,000.00            | 0.00                       | 10,600,000.00              | 12,600,000.00                    | 4,099,929.15            | 8,500,070.85                      | 32.54%              |
| Acquisition of Assets                                       | 18   | 705,000.00              | 0.00                       | 44,921,250.00              | 45,626,250.00                    | 41,989,898.00           | 3,636,352.00                      | 92.03%              |
| Finance Costs, including Loan Interest                      | 19   | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Repayment of Principal on Domestic<br>and Foreign Borrowing | 20   | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| Other payments                                              | 21   | 0.00                    | 0.00                       | 0.00                       | 0.00                             | 0.00                    | 0.00                              | 0.00%               |
| <b>Total</b>                                                |      | <b>2,314,516,034.00</b> | <b>0.00</b>                | <b>(45,875,683.00)</b>     | <b>2,268,640,351.00</b>          | <b>2,239,998,037.05</b> | <b>28,642,313.95</b>              | <b>98.74%</b>       |



**Statment of Budget Execution - Recurrent Expenditure**

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

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

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

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

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

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

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

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





# Statment of Budget Execution - Development Expenditure

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

|                                                          | Note | Printed Estimate        | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual                | Budget Utilization Differences | % of Utilization |
|----------------------------------------------------------|------|-------------------------|-------------------------|-------------------------|-------------------------------|-----------------------|--------------------------------|------------------|
|                                                          |      | a                       | b                       | c                       | d=a+b+c                       | e                     | f=d-e                          | g=e/d%           |
| <b>RECEIPTS</b>                                          |      |                         |                         |                         |                               |                       |                                |                  |
| Tax Receipts                                             | 1    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Social Security Contribution                             | 2    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Proceeds from Domestic and Foreign Grants                | 3    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Exchequer releases                                       | 4    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 659,471,999.70        | (659,471,999.70)               | 0.00%            |
| Transfers from Other Government Entities                 | 5    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Proceeds from Domestic Borrowings                        | 6    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Proceeds from Foreign Borrowings                         | 7    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Proceeds from Sales of Assets                            | 8    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Reimbursements and Refunds                               | 9    | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Returns of Equity Holdings                               | 10   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Other Receipts                                           | 11   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| <b>Total</b>                                             |      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>                   | <b>659,471,999.70</b> | <b>(659,471,999.70)</b>        | <b>0.00%</b>     |
| <b>PAYMENTS</b>                                          |      |                         |                         |                         |                               |                       |                                |                  |
| Compensation of Employees                                | 12   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Use of goods and Services                                | 13   | 154,500,000.00          | 0.00                    | (93,100,000.00)         | 61,400,000.00                 | 47,713,227.70         | 13,686,772.30                  | 77.71%           |
| Subsidies                                                | 14   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Transfers to Other Government Units                      | 15   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Other Grants and Transfers                               | 16   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Social Security Benefits                                 | 17   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Acquisition of Assets                                    | 18   | 862,473,000.00          | 0.00                    | (264,400,000.00)        | 598,073,000.00                | 640,373,390.00        | (42,300,390.00)                | 107.07%          |
| Finance Costs, including Loan Interest                   | 19   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Repayment of Principal on Domestic and Foreign Borrowing | 20   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| Other payments                                           | 21   | 0.00                    | 0.00                    | 0.00                    | 0.00                          | 0.00                  | 0.00                           | 0.00%            |
| <b>Total</b>                                             |      | <b>1,016,973,000.00</b> | <b>0.00</b>             | <b>(357,500,000.00)</b> | <b>659,473,000.00</b>         | <b>688,086,617.70</b> | <b>(28,613,617.70)</b>         | <b>104.34%</b>   |



**Statment of Budget Execution - Development Expenditure**

Entity: 1095-State Department for Public Works

Current Period: JUL-20 To JUN-21

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

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

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

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

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

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

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







## Budget Execution by Programme and Economic Classification

Entity: 1095-State Department for Public Works

Period: JUL-20 To JUN-21

| Program    | Item    | Description                                                 | Approved Budget         | Actual Payments         | Variance               |
|------------|---------|-------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| 0000000000 |         | <b>Default - Non Programmatic</b>                           | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|            | 2110000 | Wages and Salary Contributions                              | 0.00                    | 0.00                    | 0.00                   |
| 0102000000 |         | <b>Housing Development and Human Settlement</b>             | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|            | 2210000 | Goods and Services                                          | 0.00                    | 0.00                    | 0.00                   |
|            | 2220000 | Routine Maintenance                                         | 0.00                    | 0.00                    | 0.00                   |
|            | 3110000 | Acquisition of Fixed Capital Assets                         | 0.00                    | 0.00                    | 0.00                   |
| 0103000000 |         |                                                             | <b>889,086,318.00</b>   | <b>919,886,884.55</b>   | <b>(30,800,566.55)</b> |
|            | 2110000 | Wages and Salary Contributions                              | 452,616,790.00          | 465,231,635.60          | (12,614,845.60)        |
|            | 2210000 | Goods and Services                                          | 30,286,075.00           | 28,264,085.90           | 2,021,989.10           |
|            | 2220000 | Routine Maintenance                                         | 1,400,914.00            | 1,272,161.00            | 128,753.00             |
|            | 3110000 | Acquisition of Fixed Capital Assets                         | 404,782,539.00          | 425,119,002.05          | (20,336,463.05)        |
| 0104000000 |         |                                                             | <b>323,252,986.00</b>   | <b>365,035,156.60</b>   | <b>(41,782,170.60)</b> |
|            | 2110000 | Wages and Salary Contributions                              | 136,768,085.00          | 156,638,041.40          | (19,869,956.40)        |
|            | 2210000 | Goods and Services                                          | 516,642.00              | 559,094.25              | (42,452.25)            |
|            | 2220000 | Routine Maintenance                                         | 91,468.00               | 68,577.00               | 22,891.00              |
|            | 3110000 | Acquisition of Fixed Capital Assets                         | 185,876,791.00          | 207,769,443.95          | (21,892,652.95)        |
| 0106000000 |         | <b>General Administration Planning and Support Services</b> | <b>364,248,730.00</b>   | <b>316,450,697.70</b>   | <b>47,798,032.30</b>   |
|            | 2110000 | Wages and Salary Contributions                              | 147,186,063.00          | 137,530,695.90          | 9,655,367.10           |
|            | 2210000 | Goods and Services                                          | 133,715,387.00          | 108,572,048.65          | 25,143,338.35          |
|            | 2220000 | Routine Maintenance                                         | 2,707,360.00            | 1,773,182.00            | 934,178.00             |
|            | 2630000 | Grants & Transfer To Other Govt. Units                      | 15,000,000.00           | 15,000,000.00           | 0.00                   |
|            | 2710000 | Social Security Benefits                                    | 12,600,000.00           | 4,099,929.15            | 8,500,070.85           |
|            | 3110000 | Acquisition of Fixed Capital Assets                         | 53,039,920.00           | 49,474,842.00           | 3,565,078.00           |
| 0218000000 |         |                                                             | <b>1,351,525,317.00</b> | <b>1,326,711,915.90</b> | <b>24,813,401.10</b>   |
|            | 2110000 | Wages and Salary Contributions                              | 42,829,062.00           | 28,423,216.30           | 14,405,845.70          |
|            | 2210000 | Goods and Services                                          | 45,239,535.00           | 34,938,464.60           | 10,301,070.40          |
|            | 2220000 | Routine Maintenance                                         | 456,720.00              | 350,235.00              | 106,485.00             |
|            | 2630000 | Grants & Transfer To Other Govt. Units                      | 1,263,000,000.00        | 1,263,000,000.00        | 0.00                   |
|            |         | <b>Grand Total</b>                                          | <b>2,928,113,351.00</b> | <b>2,928,084,654.75</b> | <b>28,696.25</b>       |

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

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

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

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

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

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

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





## Budget Execution by Heads and Programmes

Entity: 1095-State Department for Public Works

Period: JUL-20 To JUN-21

| Head       | Program    | Description                                          | Approved Budget  | Actual Payments  | Variance        |
|------------|------------|------------------------------------------------------|------------------|------------------|-----------------|
| 0000000000 |            | Default Value ( Non-Departmental)                    | 0.00             | 0.00             | 0.00            |
|            | 0000000000 | Default - Non Programmatic                           | 0.00             | 0.00             | 0.00            |
| 1095000100 |            |                                                      | 30,902,220.00    | 27,369,728.90    | 3,532,491.10    |
|            | 0104000000 |                                                      | 0.00             | 0.00             | 0.00            |
|            | 0106000000 | General Administration Planning and Support Services | 30,902,220.00    | 27,369,728.90    | 3,532,491.10    |
|            | 0103000000 |                                                      | 0.00             | 0.00             | 0.00            |
| 1095000200 |            |                                                      | 28,523,877.00    | 28,521,623.15    | 2,253.85        |
|            | 0106000000 | General Administration Planning and Support Services | 28,523,877.00    | 28,521,623.15    | 2,253.85        |
| 1095000300 |            |                                                      | 2,606,705.00     | 2,714,635.50     | (107,930.50)    |
|            | 0106000000 | General Administration Planning and Support Services | 2,606,705.00     | 2,714,635.50     | (107,930.50)    |
| 1095000400 |            |                                                      | 167,491,661.00   | 190,487,159.85   | (22,995,498.85) |
|            | 0103000000 |                                                      | 167,491,661.00   | 190,487,159.85   | (22,995,498.85) |
| 1095000500 |            |                                                      | 91,966,275.00    | 91,236,580.65    | 729,694.35      |
|            | 0103000000 |                                                      | 91,966,275.00    | 91,236,580.65    | 729,694.35      |
|            | 0106000000 | General Administration Planning and Support Services | 0.00             | 0.00             | 0.00            |
| 1095000600 |            |                                                      | 137,376,195.00   | 157,265,712.65   | (19,889,517.65) |
|            | 0104000000 |                                                      | 137,376,195.00   | 157,265,712.65   | (19,889,517.65) |
|            | 0103000000 |                                                      | 0.00             | 0.00             | 0.00            |
| 1095000700 |            |                                                      | 42,469,396.00    | 41,213,193.90    | 1,256,202.10    |
|            | 0106000000 | General Administration Planning and Support Services | 0.00             | 0.00             | 0.00            |
|            | 0103000000 |                                                      | 42,469,396.00    | 41,213,193.90    | 1,256,202.10    |
| 1095000800 |            |                                                      | 148,960,790.00   | 145,232,244.05   | 3,728,545.95    |
|            | 0106000000 | General Administration Planning and Support Services | 0.00             | 0.00             | 0.00            |
|            | 0103000000 |                                                      | 148,960,790.00   | 145,232,244.05   | 3,728,545.95    |
| 1095000900 |            |                                                      | 0.00             | 0.00             | 0.00            |
|            | 0103000000 |                                                      | 0.00             | 0.00             | 0.00            |
| 1095001000 |            |                                                      | 289,974,847.00   | 246,253,963.65   | 43,720,883.35   |
|            | 0106000000 | General Administration Planning and Support Services | 289,974,847.00   | 246,253,963.65   | 43,720,883.35   |
|            | 0102000000 | Housing Development and Human Settlement             | 0.00             | 0.00             | 0.00            |
|            | 0104000000 |                                                      | 0.00             | 0.00             | 0.00            |
|            | 0103000000 |                                                      | 0.00             | 0.00             | 0.00            |
| 1095001100 |            |                                                      | 1,263,000,000.00 | 1,263,000,000.00 | 0.00            |
|            | 0218000000 |                                                      | 1,263,000,000.00 | 1,263,000,000.00 | 0.00            |
| 1095001200 |            |                                                      | 32,160,053.00    | 20,037,303.55    | 12,122,749.45   |
|            | 0106000000 | General Administration Planning and Support Services | 2,002,951.00     | 1,082,884.00     | 920,067.00      |
|            | 0218000000 |                                                      | 30,157,102.00    | 18,954,419.55    | 11,202,682.45   |
| 1095001300 |            |                                                      | 23,568,215.00    | 20,855,118.65    | 2,713,096.35    |
|            | 0106000000 | General Administration Planning and Support Services | 0.00             | 0.00             | 0.00            |
|            | 0218000000 |                                                      | 23,568,215.00    | 20,855,118.65    | 2,713,096.35    |
| 1095001400 |            |                                                      | 9,640,117.00     | 5,810,772.55     | 3,829,344.45    |
|            | 0103000000 |                                                      | 7,865,657.00     | 3,933,904.05     | 3,931,752.95    |
|            | 0106000000 | General Administration Planning and Support Services | 1,774,460.00     | 1,876,868.50     | (102,408.50)    |
| 1095100100 |            |                                                      | 89,832,539.00    | 89,040,579.50    | 791,959.50      |
|            | 0106000000 | General Administration Planning and Support Services | 0.00             | 0.00             | 0.00            |
|            | 0103000000 |                                                      | 89,832,539.00    | 89,040,579.50    | 791,959.50      |
| 1095100200 |            |                                                      | 0.00             | 0.00             | 0.00            |
|            | 0103000000 |                                                      | 0.00             | 0.00             | 0.00            |
| 1095100300 |            |                                                      | 0.00             | 0.00             | 0.00            |
|            | 0104000000 |                                                      | 0.00             | 0.00             | 0.00            |
| 1095100400 |            |                                                      | 70,748,714.00    | 73,391,582.00    | (2,642,868.00)  |
|            | 0104000000 |                                                      | 70,748,714.00    | 73,391,582.00    | (2,642,868.00)  |
|            | 0106000000 | General Administration Planning and Support Services | 0.00             | 0.00             | 0.00            |
|            | 0103000000 |                                                      | 0.00             | 0.00             | 0.00            |
| 1095100500 |            |                                                      | 0.00             | 0.00             | 0.00            |
|            | 0103000000 |                                                      | 0.00             | 0.00             | 0.00            |



|                    |            |                                                      |                         |                         |                        |
|--------------------|------------|------------------------------------------------------|-------------------------|-------------------------|------------------------|
|                    | 0106000000 | General Administration Planning and Support Services | 0.00                    | 0.00                    | 0.00                   |
| <b>1095100600</b>  |            |                                                      | <b>194,000,000.00</b>   | <b>165,060,184.15</b>   | <b>28,939,815.85</b>   |
|                    | 0103000000 |                                                      | 194,000,000.00          | 165,060,184.15          | 28,939,815.85          |
| <b>1095100700</b>  |            |                                                      | <b>8,463,670.00</b>     | <b>8,630,994.00</b>     | <b>(167,324.00)</b>    |
|                    | 0106000000 | General Administration Planning and Support Services | 8,463,670.00            | 8,630,994.00            | (167,324.00)           |
|                    | 0103000000 |                                                      | 0.00                    | 0.00                    | 0.00                   |
| <b>1095100800</b>  |            |                                                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|                    | 0104000000 |                                                      | 0.00                    | 0.00                    | 0.00                   |
| <b>1095101200</b>  |            |                                                      | <b>20,000,000.00</b>    | <b>20,649,399.60</b>    | <b>(649,399.60)</b>    |
|                    | 0104000000 |                                                      | 20,000,000.00           | 20,649,399.60           | (649,399.60)           |
| <b>1095101400</b>  |            |                                                      | <b>9,280,825.00</b>     | <b>6,790,412.35</b>     | <b>2,490,412.65</b>    |
|                    | 0104000000 |                                                      | 9,280,825.00            | 6,790,412.35            | 2,490,412.65           |
| <b>1095101500</b>  |            |                                                      | <b>3,343,303.00</b>     | <b>3,270,302.00</b>     | <b>73,001.00</b>       |
|                    | 0104000000 |                                                      | 3,343,303.00            | 3,270,302.00            | 73,001.00              |
| <b>1095101600</b>  |            |                                                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|                    | 0104000000 |                                                      | 0.00                    | 0.00                    | 0.00                   |
| <b>1095101700</b>  |            |                                                      | <b>25,000,000.00</b>    | <b>20,018,863.00</b>    | <b>4,981,137.00</b>    |
|                    | 0218000000 |                                                      | 25,000,000.00           | 20,018,863.00           | 4,981,137.00           |
| <b>1095101800</b>  |            |                                                      | <b>9,800,000.00</b>     | <b>3,883,514.70</b>     | <b>5,916,485.30</b>    |
|                    | 0218000000 |                                                      | 9,800,000.00            | 3,883,514.70            | 5,916,485.30           |
| <b>1095101900</b>  |            |                                                      | <b>37,292,750.00</b>    | <b>49,730,395.00</b>    | <b>(12,437,645.00)</b> |
|                    | 0104000000 |                                                      | 37,292,750.00           | 49,730,395.00           | (12,437,645.00)        |
| <b>1095102000</b>  |            |                                                      | <b>45,211,199.00</b>    | <b>53,937,353.00</b>    | <b>(8,726,154.00)</b>  |
|                    | 0104000000 |                                                      | 45,211,199.00           | 53,937,353.00           | (8,726,154.00)         |
| <b>1095102200</b>  |            |                                                      | <b>62,000,000.00</b>    | <b>63,819,981.05</b>    | <b>(1,819,981.05)</b>  |
|                    | 0103000000 |                                                      | 62,000,000.00           | 63,819,981.05           | (1,819,981.05)         |
|                    | 0106000000 | General Administration Planning and Support Services | 0.00                    | 0.00                    | 0.00                   |
| <b>1095102300</b>  |            |                                                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|                    | 0106000000 | General Administration Planning and Support Services | 0.00                    | 0.00                    | 0.00                   |
| <b>1095102400</b>  |            |                                                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|                    | 0106000000 | General Administration Planning and Support Services | 0.00                    | 0.00                    | 0.00                   |
| <b>1095102500</b>  |            |                                                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|                    | 0106000000 | General Administration Planning and Support Services | 0.00                    | 0.00                    | 0.00                   |
|                    | 0103000000 |                                                      | 0.00                    | 0.00                    | 0.00                   |
| <b>1095102600</b>  |            |                                                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|                    | 0106000000 | General Administration Planning and Support Services | 0.00                    | 0.00                    | 0.00                   |
|                    | 0103000000 |                                                      | 0.00                    | 0.00                    | 0.00                   |
| <b>1095103400</b>  |            |                                                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|                    | 0218000000 |                                                      | 0.00                    | 0.00                    | 0.00                   |
| <b>1095103500</b>  |            |                                                      | <b>48,500,000.00</b>    | <b>75,972,927.35</b>    | <b>(27,472,927.35)</b> |
|                    | 0103000000 |                                                      | 48,500,000.00           | 75,972,927.35           | (27,472,927.35)        |
| <b>1095103600</b>  |            |                                                      | <b>25,200,000.00</b>    | <b>41,988,400.00</b>    | <b>(16,788,400.00)</b> |
|                    | 0103000000 |                                                      | 25,200,000.00           | 41,988,400.00           | (16,788,400.00)        |
| <b>1095104100</b>  |            | <b>Supervision of Big 4 Projects in Housing</b>      | <b>10,800,000.00</b>    | <b>11,901,730.00</b>    | <b>(1,101,730.00)</b>  |
|                    | 0103000000 |                                                      | 10,800,000.00           | 11,901,730.00           | (1,101,730.00)         |
| <b>Grand Total</b> |            |                                                      | <b>2,928,113,351.00</b> | <b>2,928,084,654.75</b> | <b>28,696.25</b>       |

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

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

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

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

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

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

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





## Budget Execution By Programmes and Sub-Programmes

Entity: 1095-State Department for Public Works

Period: JUL-20 To JUN-21

| Program            | Sub Program | Description                                                 | Approved Budget         | Actual Payments         | Variance               |
|--------------------|-------------|-------------------------------------------------------------|-------------------------|-------------------------|------------------------|
| 0000000000         |             | <b>Default - Non Programmatic</b>                           | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|                    | 0000000000  | Default - Non Programmatic                                  | 0.00                    | 0.00                    | 0.00                   |
| 0102000000         |             | <b>Housing Development and Human Settlement</b>             | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            |
|                    | 0102010000  | Housing Development                                         | 0.00                    | 0.00                    | 0.00                   |
| 0103000000         |             |                                                             | <b>889,086,318.00</b>   | <b>919,886,884.55</b>   | <b>(30,800,566.55)</b> |
|                    | 0103010000  | Stalled and new Government buildings                        | 889,086,318.00          | 919,886,884.55          | (30,800,566.55)        |
|                    | 0103020000  | Building Standards and Research                             | 0.00                    | 0.00                    | 0.00                   |
| 0104000000         |             |                                                             | <b>323,252,986.00</b>   | <b>365,035,156.60</b>   | <b>(41,782,170.60)</b> |
|                    | 0104010000  | Coastline Infrastructure Development                        | 170,000,323.00          | 187,975,826.60          | (17,975,503.60)        |
|                    | 0104020000  |                                                             | 153,252,663.00          | 177,059,330.00          | (23,806,667.00)        |
| 0106000000         |             | <b>General Administration Planning and Support Services</b> | <b>364,248,730.00</b>   | <b>316,450,697.70</b>   | <b>47,798,032.30</b>   |
|                    | 0106010000  | Administration, Planning & Support Services                 | 324,882,840.00          | 277,420,211.80          | 47,462,628.20          |
|                    | 0106020000  | Procurement, Warehousing and Supply                         | 39,365,890.00           | 39,030,485.90           | 335,404.10             |
| 0218000000         |             |                                                             | <b>1,351,525,317.00</b> | <b>1,326,711,915.90</b> | <b>24,813,401.10</b>   |
|                    | 0218010000  |                                                             | 1,263,000,000.00        | 1,263,000,000.00        | 0.00                   |
|                    | 0218020000  |                                                             | 39,957,102.00           | 22,837,934.25           | 17,119,167.75          |
|                    | 0218030000  |                                                             | 48,568,215.00           | 40,873,981.65           | 7,694,233.35           |
| <b>Grand Total</b> |             |                                                             | <b>2,928,113,351.00</b> | <b>2,928,084,654.75</b> | <b>28,696.25</b>       |

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

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

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

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

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

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

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

