

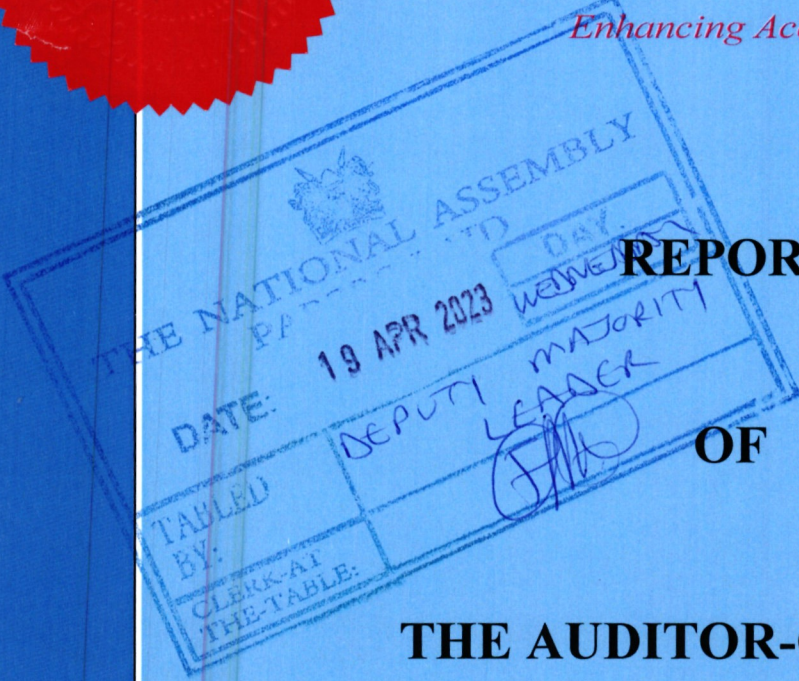
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OFFICE OF THE AUDITOR-GENERAL

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REPORT

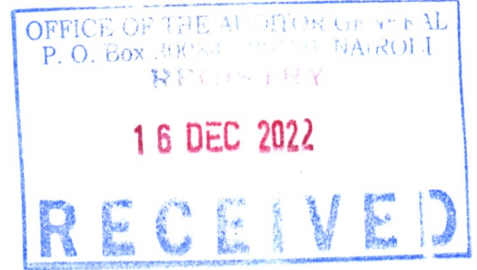
OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR HOUSING
AND URBAN DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE, 2022**



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

STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

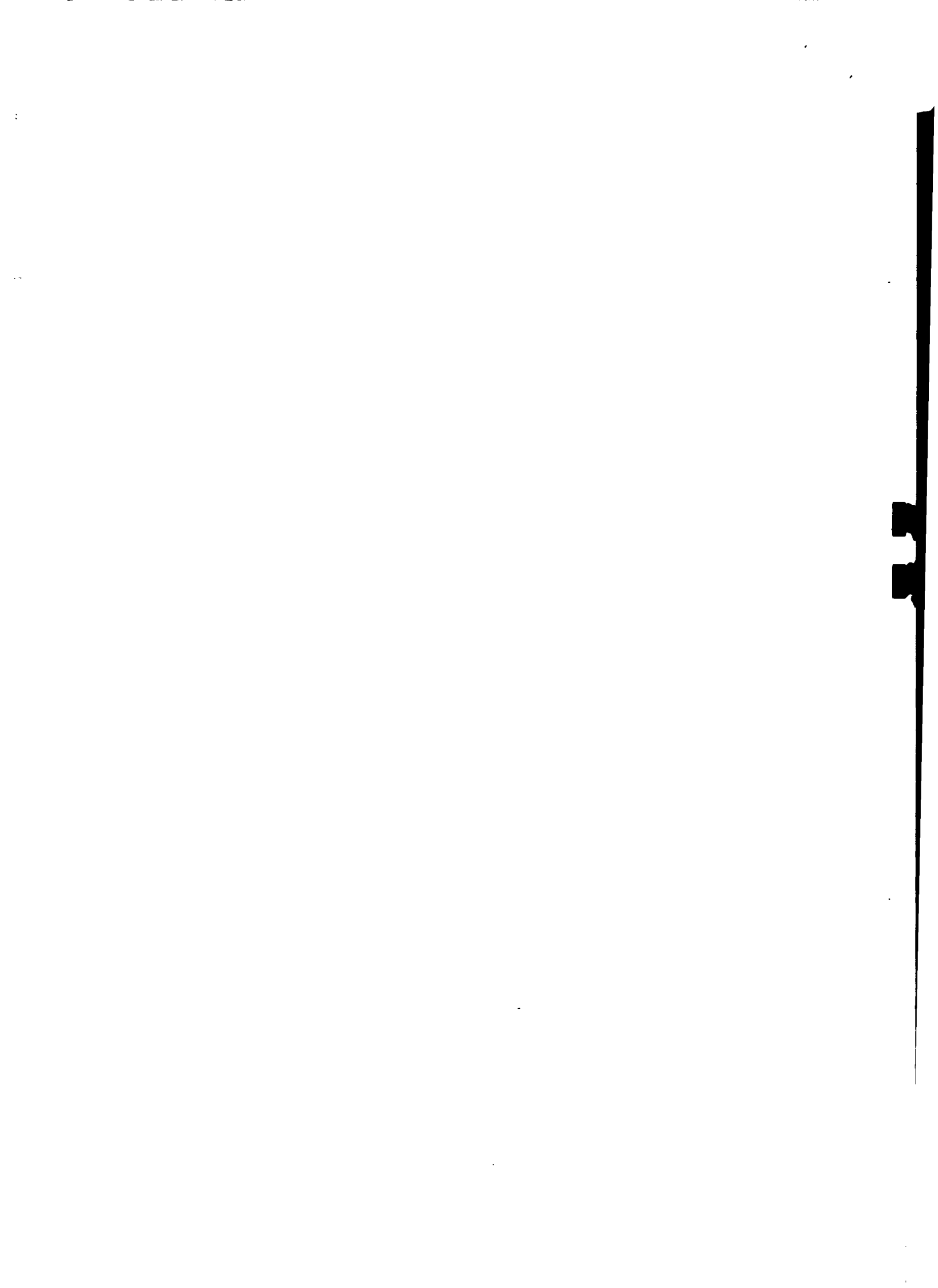


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1. Background Information

The State Department for Housing and Urban development falls under the Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works.

The Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works was formed on 11th May, 2020. At cabinet level, the Ministry is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction.

Vision

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

Mission

To facilitate access to adequate and decent housing and prepare urban plans for sustainable development

Our Core Functions

The functions for the State Department for Housing and Urban Development in the Ministry of Transport, Infrastructure, Housing and Urban Development are derived from the Executive Order No.1/2020.

Among them are the;

- Housing Policy Management
- Development and Management of Affordable Housing
- Management of Building and Construction Standards and Codes
- Shelter and Slum Upgrading
- Management of Civil Servants Housing Scheme
- Development and Management of Government Housing
- Oversee the establishment of an effective, efficient and sustainable Urban Public Transport system within the Nairobi Metropolitan Area.
- Urban Planning and Development

Our Core Values

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

- Team spirit
- Prompt customer responsiveness
- Integrity – honesty, accountability and transparency
- Patriotism
- Consultative

- Professionalism
- Gender equity and equality

Our Strategic Objectives

The strategic objectives are:

1. To build adequate capacity to deliver effective and efficient services;
2. To formulate and coordinate implementation of policies and legal framework for sustainable, housing and urban development.
3. To facilitate access to adequate housing.
4. To improve livelihoods of people living and working in slums and informal settlements.
5. To develop and coordinate implementation of integrated strategic urban development and capital investment plans.

(a) Key Management

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

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

(b) Departments

The State Department comprises the following;




- General Administration and Planning;
- Housing;
- Slum Upgrading;
- Estates;
- Civil Servants Housing Scheme (CSHS);
- Urban Development; and
- Metropolitan Development



(c) Institutions

- National Housing Corporation
- The Nairobi Metropolitan Area Transport Authority (NaMATA)

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Name	Designation	
1.	James W. Macharia, EGH	Cabinet Secretary	
2.	Charles M. Hinga, CBS	Principal Secretary - Accounting Officer	
3.	Ibrahim M. Hussein, OGW	Secretary, Administration	

No.	Name	Designation	
4.	QS. Patrick M. Bucha, PhD, MBS	Secretary, Housing	
5.	Eng. Benjamin Njenga	Secretary, Urban and Metropolitan Development	

(e) Fiduciary Oversight Arrangements

Composition of the Committee Members

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

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

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

The committee was responsible and instrumental in:

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

- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

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

i. Corruption Prevention Committee

- i. Setting priorities in the prevention of corruption within the State Department
- ii. Planning and coordinating corruption prevention strategies
- iii. Integrating all corruption prevention initiatives in the State Department
- iv. Receiving and reviewing reports on corruption reports made by staff and other stakeholder. Evidence of concrete measures taken must be made available and referrals to other agencies well documented.
- v. Spearheading corruption prevention campaigns within the State Departments
- vi. Monitoring and evaluating the impact of corruption prevention campaigns within the State Department

ii. Audit Committee Activities

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

iii. Budget Implementation Committee Activities

- i. To review and consider the cash flow plans
- ii. To review the utilization of cash limits and consider any changes as may be required
- iii. To review the utilization of donor funds voted for the MDA
- iv. To advise the Accounting Officer on any changes related to the budget implementation
- v. To review and recommend reallocation of expenditures
- vi. To review and approve the submission of the expenditure returns, IPPD, Pending Bills, A.I.A returns for the MDAs and recommend the actions to be taken
- vii. To participate in Sector Working Groups; and
- viii. To prepare budgets in consultation with Heads of Departments

iv. Parliamentary Committee Activities

- i. Gather information on issues raised
- ii. Receive and compile the gathered information
- iii. Facilitate the Cabinet Secretary's appearance at the parliament and Senate as requested

- iv. Make follow up on issues raised from both National Assembly and the Senate
- v. Submit responses as required and agreed by the Cabinet Secretary
- vi. Make annual reports on all matters attended to in response to parliament concerns

v. Development Partner Oversight Activities

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

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

vi. Human Resources Management Advisory Committee Activities

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

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

vii. Training Committee activities

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

Their duties include:

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

(f) Entity Headquarters

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

(g) Entity Contacts

State Department for Housing and Urban Development
 P.O Box 30119-00100 Nairobi, Kenya

Tel. No: +254-020-2713833
Fax: +254-020-2734886
E-mail: pshud@ardhi.go.ke, info@housingandurban.go.ke
Website: www.housingandurban.go.ke
Ardhi House Building
1st Ngong Avenue
NAIROBI, KENYA

(h) Entity Bankers

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

(i) Independent Auditors

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

(j) Principal Legal Adviser

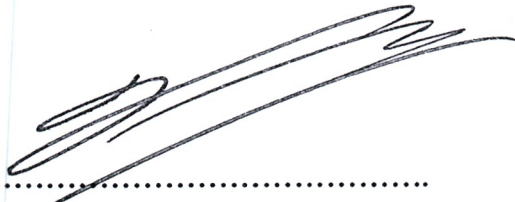
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

2. STATEMENT BY THE CABINET SECRETARY

The State Department for Housing and Urban Development is mandated to provide policy direction on matters related to Housing, Urban and Metropolitan Development. During the period under review, the State Department implemented its budget in accordance with the Public Finance Management Act, 2012.

As a result of prudent expenditure, key flagship projects and programmes were implemented and completed. These projects include: 413 civil servants housing units; 192 housing units for Police service which goes a long way to boast housing needs for the disciplined forces; Chaka and Oyugis Bus Park Flagship Market Hubs; Ishiara, Muthithi, Banisa, Kirenga, Miruka, Majengo and Sigor ESP markets. These markets have enhanced incomes for traders. To decongest the Nairobi City, Bus Rapid Transit (BRT) design framework and BRT Bus Standards were developed while construction of Pilot BRT Line 2 on Thika road is at 60%.

As a strategy to strengthen urban institutions and deliver improved infrastructure and services to citizens, the Government through Kenya Urban Support Program (KUSP) continued to offer technical capacity to the 59 municipalities established under Urban Institutional Grant. The Urban Areas and Cities Act and the National Urban Development Policy was disseminated to selected Counties. To encourage smart urban areas concept, the State Department established a Taskforce on Re-Engineering and Transformation of Urban Development towards establishment and funding of smart urban areas and cities across the country



.....
James Wainaina Macharia, EGH
CABINET SECRETARY

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

3. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER

Summary of Major Achievements

a) **Housing Development and Human Settlement**

Completed 220 housing units for Civil Servants in Embu and 193 units in Kiambu; facilitated 124 Civil Servants with mortgage facility to own completed construction of 192 housing units for National Police and Kenya Prison Services as follows; 60 Units in Kiambu APS, 60 units Rapid Deployment unit and 72 units in Loresho while others are under construction; trained 2,100 new trainees on the use of ABMTs

Upgraded roads to Bitumen standards as follows; 3.5 km road in Londiani Kericho County, 3.9 km in Gitogothi-makaburini and Mariko in Limuru Kiambu County and 3.7 km KCB slaughter house road in Mavoko slum Mwingi town in Kitui County while Dagoretti access road at 90% completion. Completed 4 kms of sewer line in Nyagachok and 4km in Lukenya. Installed 28 No. highmast floodlight in various counties as follows; 5 No. Nyamira, 7 No. Migori, 6 No. Bomet, 6 No. Kiambu, 2 No. Tanariver and 2 No. Tharaka –Nithi counties.

b) **Urban and Metropolitan Development**

Constructed markets. Majengo, Kioto and Ikutha were completed, Salgaa, Segaa, Ogembo, Sirisia, Nyansiongo Markets ongoing, Githurai market on-going at 95%. Construction of Mitubiri landfill is ongoing at 85%. Completed 1.5 km Kerugoya kutus storm water drainage.

As a strategy to establish and strengthen urban institutions and deliver improved infrastructure and services to citizens, the Government through Kenya Urban Support Program (KUSP) disbursed Urban Institutional Grant and Urban Development Grant to 45 Counties (except Nairobi and Mombasa Counties because of their special infrastructural needs).

c) **General Administration, Planning and Support Services**

This programme offers administrative and support services to the Sub-sector and the following are the key outputs achieved: Prepared Controller of Budget Reports, Audit Reviews, Training to 20 officers on various programmes; sensitized officers on Staff Performance Appraisal System and HIV/AIDS awareness.

Emerging issues

New building and innovative building technologies such as 3D printing that requires development of framework to guide the housing sector.

Key risk management strategies

The following were key risk management strategies that the State Department employed in implementing its budget and projects:

- 1) Proper costing of projects
- 2) Project supervision
- 3) Regular engagement with stakeholders such as the National Treasury, Parliament and Project beneficiaries.
- 4) Strict adherence to Public Finance and Procurement laws

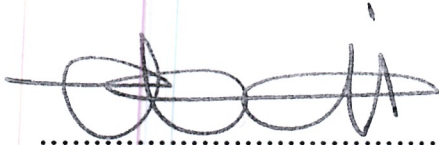
Implementation Challenges

- i. Inadequate financial resources to implement planned projects , Limited accessibility and rising cost of housing finance and building materials.
- ii. High cost of land acquisition, encroachment, relocation of people and illegal acquisition by individuals take time to resolve, thus adversely affecting the implementation of projects.
- iii. Low absorption of the mortgage offered by KMRC due to low-income levels of the people and the fact that KMRC only finances the purchase of built housing units.
- iv. Long construction process; the construction process from project concept to completion involves many actors and is lengthy.
- v. New PPP procedure and regulations; The PPP mode of procurement is new in the housing sector and its implementation as provided under the Public Procurement Act, 2013 is challenging to many actors. Some of the would- be partners are yet to familiarize themselves on areas of partnership, the synergies to bring on board in terms of finances, experience and expertise and how to package themselves as a team of partners to address the Government's (procuring entity's need).

Solutions for overcome above Challenges

- i. Increasing budgetary allocation to housing sector
- ii. Adopt multi –sectorial approach, land management and timely and adequate engagement with stakeholders.
- iii. Strengthening Kenya Mortgage Refinancing Company (KMRC) to enhance affordability of mortgages by refinancing existing and future loan portfolios to the affordable housing segment and Supporting the National Housing Development Fund through budgetary provisions

- iv. Stakeholders involvement (at both National and County level) at all phases of project ensure effective achievement of intended objectives
- v. Explore use of PPPs in project implementation



.....
PRINCIPAL SECRETARY
STATE DEPARTMENT FOR HOUSING

4. Statement of Performance Against Predetermined Objectives for FY2021/22

Programme	Key Outputs	Key Performance Indicators	Target 2021/22 (%)	Actual (%)	Remarks
Housing Development and Human Settlement	Housing units	% completion works of 605 affordable housing units in Bondeni, Nakuru	50	50	Works ongoing
		% completion of 662 housing units for Disciplined forces/ Services.	100	75	Construction ongoing in various sites at an average of 75%(Thika mains prison-90%; Kathiani Police station-70%; Chuka police housing-85%; National police ASTU Gilgil HQS- 35%; Ndaragwa police station- 70%; Kisii Prisons Housing- 81%; Bondo Police Housing- 98%; Bungoma Police Housing- 95%)
	Housing units	% of completion of 193 housing units for Civil Servants constructed in Kiambu	100	98	Project is practically complete.
		No. of beneficiaries of Civil Servants mortgage	200	109	Disbursement undertaken continuously to qualified applicants
	Housing units	% completion of 462 social houses and associated ammenities in Mavoko	100	100	Project completed

Programme	Key Outputs	Key Performance Indicators	Target 2021/22 (%)	Actual (%)	Remarks
		% completion of 13,700 social houses at Mukuru Meteorological site	35	30	<ul style="list-style-type: none"> 990 housing units commenced at an average of 30% completion Superstructures variously at columns & first floor slab casting
		% completion of 4,435 social houses in Kibera Zone B	25	5	Contract was never signed thus delayed process after site clearing.
	Capacity building on low- cost housing	Training centres established	5	0	<ul style="list-style-type: none"> Land identification process completed. Construction expected to commence.
		No. of trainees on ABMT	2,600	705	Continuous being undertaken.
		% completion of 4.5km Makutano sewer line in Meru	100	60	Ongoing
	Markets	% completion of Nakuru Multipurpose Market	100	72	Construction ongoing
		% completion of Sangalo market sheds in Bungoma	100	95	Contract terminated Remaining works to be retendered
		% completion of Ijara market sheds in Garissa	100	96	Termination process of contract commenced.
		% completion of Ngaru market	100	99	Construction ongoing

Programme	Key Outputs	Key Performance Indicators	Target 2021/22 (%)	Actual (%)	Remarks
		sheds in Kirinyaga			
		% completion of Dede market in Migori	100	99.8	Substantially complete
		% completion of Bondeni market sheds in Kitale	100	99	Project practically complete.
		% completion of Ogembo Market	100	40	Works done Excuvation,strip footing, blocks
		% completion of Sega Market	100	30	Excavation done Column foundation Back filling
		% completion of Majengo Fresh	100	95	Contractor not on site, Poor flooring, Leaking roof, Poor doors for ablution block
		% completion of Awelo Fresh produce market	100	70	No works ongoing, Contractors not on site
		% completion of Nyansiongo Market	100	72	Project behind schedule
	Physical Infrastructure	% completion of 4km sewer line in Nyagachok in Kericho	100	96	Ongoing
		% completion of 3.5km bitumen access road in Londiani, Kericho	100	100	Project completed
		% completion of 3.9km bitumen	100	100	Project completed

Programme	Key Outputs	Key Performance Indicators	Target 2021/22 (%)	Actual (%)	Remarks
		access road in Gitogothi-Makaburini-Mariko in Limuru, Kiambu			
		% completion of 3.7km bitumen access road in Mwingi town, Kitui	100	100	Completed
		% completion of Dagoretti access road in Nairobi	100	85	Ongoing
	Social Infrastructure	% completion of Malindi Health Centre	100	44	Ongoing
		% completion of classrooms at Mlimani Pry Sch in Nakuru	100	50	Ongoing
		% completion of classrooms at Chiakariga Girls Sec. Sch. in Tharaka Nithi	100	70	No works ongoing. Termination process of contract started.
	Refurbished government houses	No. of housing units refurbished	750	137	Refurbishment ongoing countrywide
Urban and Metropolitan Development	Mitubiri sanitary landfill	% Completion	100	85	Ongoing at final stages. Contractor awaiting imported materials (liners) to complete the works.
	Nairobi Metropolitan Services Improvement Project	% Completion	100	100	Completed

Programme	Key Outputs	Key Performance Indicators	Target 2021/22 (%)	Actual (%)	Remarks
	Githurai Wholesale Market	% Completion	100	85	Request for extension of time. 3 pending certificates.
	Social and physical infrastructure facilities	No. of ESP markets completed	17	5	Kioto,Ikutha, siakago,Bute,Bannissa, Miruka, Etago , Katito ESP markets. Completed Others ongoing at various completion rates(Misori ESP- 25%; Jeptulu ESP Market- 60%)
		Km of Storm Water Drainage constructed	9	5.5	Narok 4km, Kerugoya kutus 1.5 km Ongoing at various completion rates:
		No. of market hubs completed	10	2	Uhuru business park and chaka completed Kanyenya-ini -80% ,Kangari-52%, Gikomba phase II-35%
	Implementation of Kenya Urban Support Programme (KUSP)	No. of Municipalities implementing KUSP	53	59	45 Counties (excluding Nairobi City & Mombasa) implementing various urban infrastructure projects in 59 Municipalities
	National Urban Development Policy (NUDP) and UACA Regulations	NUDP dissemination	1	-	Pending dissemination
		% completion of development of Guidelines and Regulations for Urban Areas and Cities Act (UACA)	1	-	<ul style="list-style-type: none"> • Second Draft UACA Regulations developed incorporating stakeholders for comments • Draft Markets Development and Management Guidelines developed and shared with key stakeholders including all

Programme	Key Outputs	Key Performance Indicators	Target 2021/22 (%)	Actual (%)	Remarks
					County Governments and relevant MDAs for review.



Figure 1 GITHURAI MARKET



Figure 2 MUKURU (METEOROLOGICAL SITE)

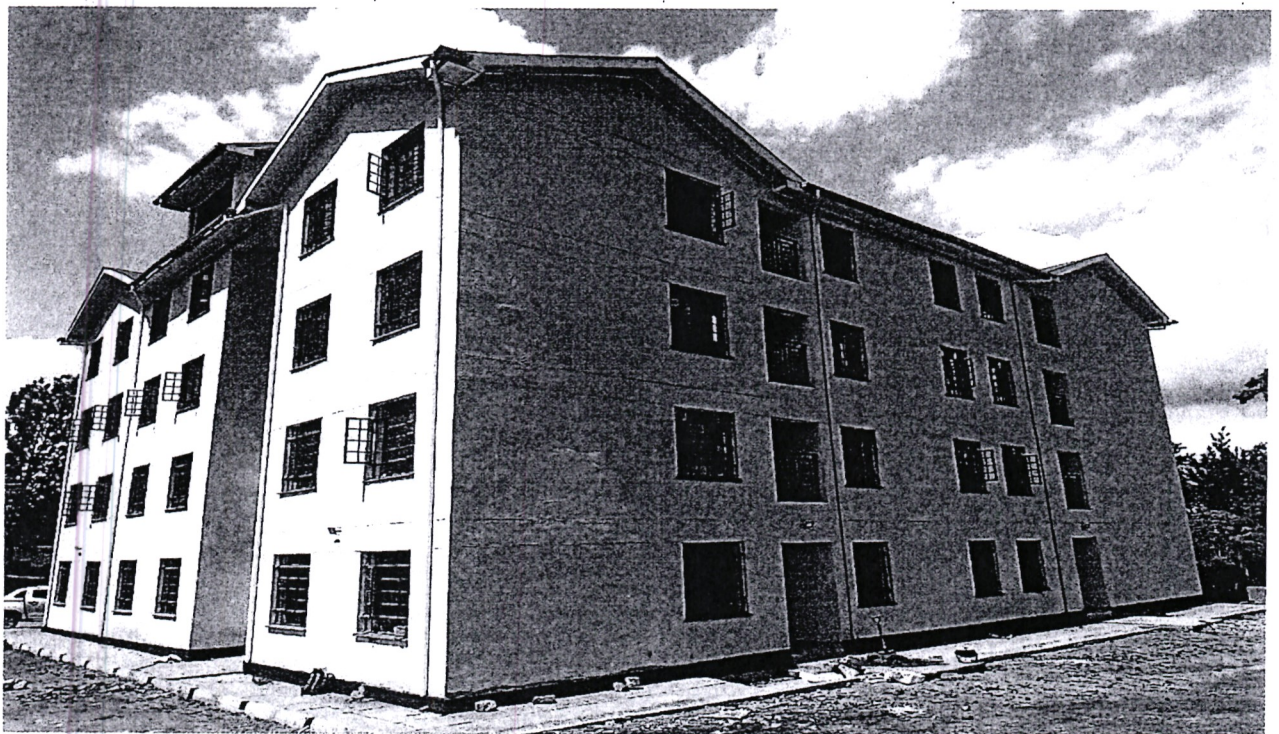


Figure 3 THIKA MAINS PRISON

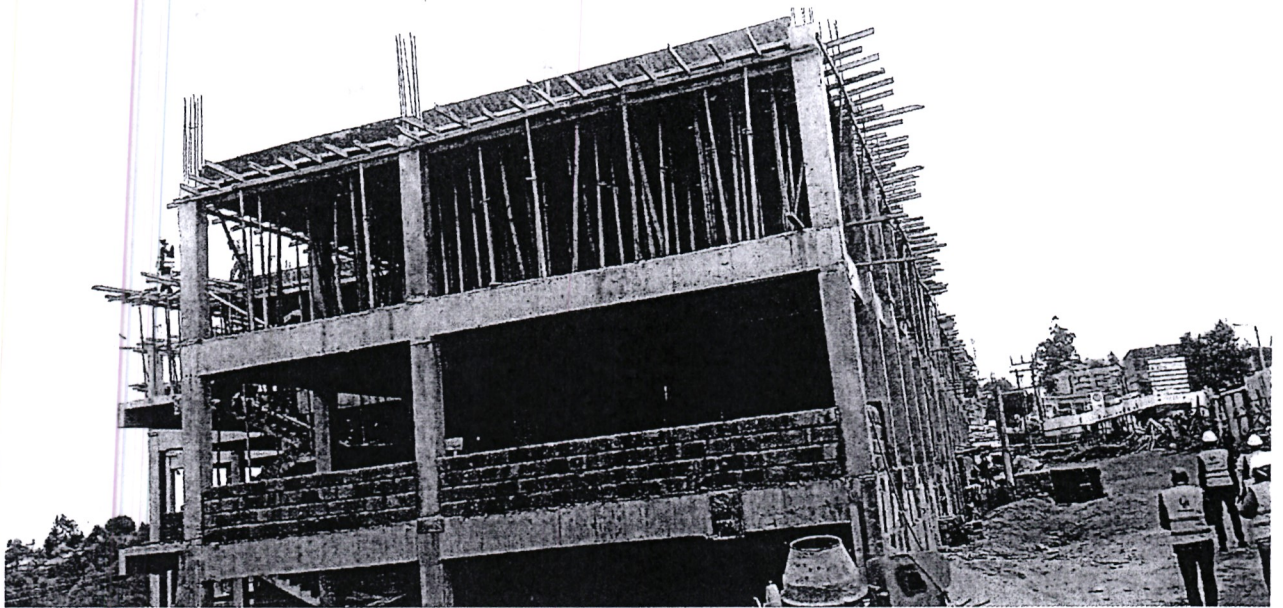


Figure 4 KANGARI MARKET

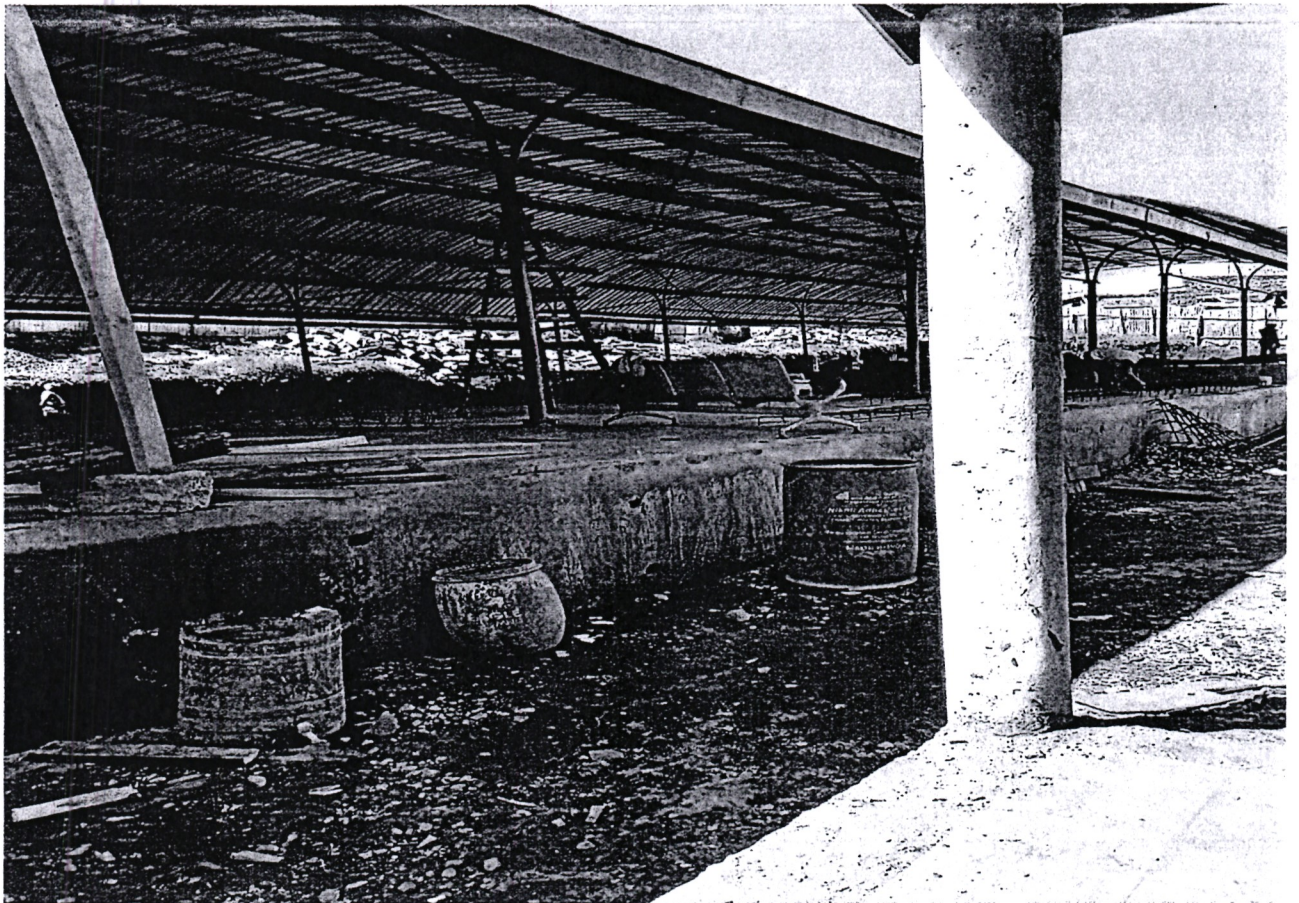


Figure 5: KANYENYA-INI MARKET SHEDS

5. Environmental and Sustainability Reporting

The State Department of Housing & Urban Development exists to transform lives. This is our purpose; the driving force behind everything we do by putting the customer first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year:

a) Sustainability strategy and profile

The State Department has undertaken programmes with sustainability aspects like the promotion of the Appropriate Materials and Building Technologies (ABMTs) that utilizes the local building materials in the housing construction. The department has been promoting the use of green building technologies, in particular the use of solar water heating technologies, solar heating and lighting and building designs that promote natural lighting hence reduced heating costs for households. In addition, the Department has been working with communities and counties in implementation of the housing agenda in such programmes as Slum Upgrading, which ensures that the locals can be in charge of future operations and maintenance of such facilities.

b) Environmental performance

The programmes under the State Department are clearly guided by the Environment Management and Coordination Act of 1999 and as amended in 2015 in order to sustainably utilize and conserve the environment. The Act also links the country with several other international obligations on the environmental protection and conservation. This has had strong effect on the management of biodiversity, waste management policies and reduction of negative environmental impact on the department projects. Specific projects like Kenya Informal Settlements Improvement project (KISIP) have had specific regulations to guide their operation, including adoption of the Operating Manuals (OP) which are developed by the World Bank. The KISIP project has used also the Environmental and Social Management Frameworks (ESMF) and the Relocation Action Plans (RAPs) to guide their operations and hence be in compliance with environmental and social management aspects of the projects. In addition, the state department engaged youths in a National Hygiene Programme

'Kazi mtaani' to foster clean and friendly environment. Construction of Lukenya sewer line and Mitubiri sanitary landfill in Muranga to ensure proper disposal of waste.

c) Employee welfare

Projects implemented adhered to the provisions of the Occupational Safety and Health Act of 2007, (OSHA) and have enforced the same in construction and office environments in collaboration with the relevant agencies. Contractors are instructed to adhere to its provisions and also show evidence of compliance with the same.

The Public Service Commission (PSC) is in charge of hiring staff on behalf of MDA's. All staff are appraised on a yearly basis. Training is given especially for courses required for promotion or career progression.

The State Department conducted training projections at the beginning of every financial year to guide the Human resource department in nominating and selecting officers for training. Additionally, due to the dynamic nature of the economy the department undertook steps to proactively engage staff in training to ensure their skills conforms to the current needs. Staff performance appraisal is done annually to ensure that productivity meets the required standards upon which employee with exemplary performance are given priority for promotions.

d) Market place practices-

i. Responsible competition practice.

The State department ensured fair competition among the bidders while issuing the tenders. The bidders are evaluated on set guidelines and given equal opportunity

The State Department for Housing and Urban Development has a Corruption Prevention Committee in place whose functions amongst others include:

- Setting priorities in the prevention of corruption within the State Department
- Planning and coordinating corruption prevention strategies
- Integrating all corruption prevention initiatives in the State Department
- Receiving and reviewing reports on corruption reports made by staff and other stakeholder. Evidence of concrete measures taken must be made available and referrals to other agencies well documented.

- Spearheading corruption prevention campaigns within the State Departments
- Monitoring and evaluating the impact of corruption prevention campaigns within the State Department

ii. Responsible Supply chain and supplier relations

The State Department proactively engaged stakeholders to ensure vital flow of information regarding payments. This ensures that accountability and transparency in procurement of goods and services is maintained between the involved parties. Upon completion of a project, the department ensures timely issuance of the completion certificate.

iii. Responsible marketing and advertisement

Open advertisement is done in forums easily accessible to the public like newspapers, websites and government notices

iv. Product stewardship

The State Department ensures the customers have the right to quality and prompt services, accurate and balanced information, respect and courteous treatment by the staff, timely payments for goods delivered and services rendered and access to our offices and officers within the official working hours

e) Community Engagements

The State Department engaged communities in which it implements projects through committees formed at the community level called Settlement Executive Committee (SEC), which are representative enough of the land lords, tenants, youth, religious leaders, NGOs, CBO's, widows and also the local administration inkling the Member of County Assemblies, Ward Administrators and also the Chiefs. These community leaders have been key in selecting a wide range of projects including those that touch on the social investment platforms.

6. 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 Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department of Housing is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) ~~designing, implementing and maintaining internal controls relevant to the~~ preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department of Housing accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the state departments financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department of Housing further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of State Department of Housing confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants where applicable, and that the state department'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'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's financial statements were approved and signed by the Accounting Officer on 23/09/2022.



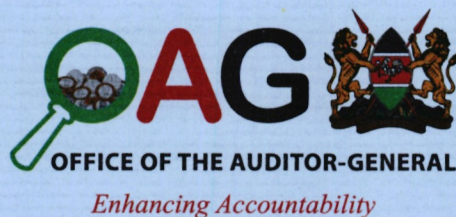
Name Charles M. Hinga, CBS
Principal Secretary



Name: CPA Joyce G. Mutugi (Mrs)
Head of Accounting Unit
ICPAK M/No. 4265

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2022

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 controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Housing and Urban Development set out on pages 1 to 34, which comprise of the statement of

assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Housing and Urban Development as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Irregular Reallocation of Expenditure under Acquisition of Assets

The following payments made under use of goods and services did not relate to the expense item where they were accounted for and had no supporting documents for justification.

- (i) Construction and civil works amount of Kshs.4,252,432,575 includes expenditure totalling to Kshs.23,404,486 which include training and seminars and imprest surrenders for activities not related to construction and payments made for routine work.
- (ii) Refurbishment of buildings expenditure of Kshs.900,000,000 is made up of expenditure not related to refurbishment items including security, electricity, cleaning, office operations, refund of rents, tracking and monitoring of AIA usage, inspections and assessment of mental health care among others.
- (iii) Research, studies, project preparation, design and supervision expenditure of Kshs.391,778,732 includes payments to Civil Servants Housing Fund totalling to Kshs.80,705,232 for which no supporting documents have been provided and payments in respect to unrelated expenditure totalling to Kshs.919,800.

In the circumstances, the accuracy and validity of expenditure on acquisition of assets of Kshs.5,544,912,688 could not be confirmed.

2. Compensation of Employees-Payroll Items Paid Outside IPPD

The statement of receipts and payments as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.734,778,971. Analysis of IFMIS reports indicate that expenditure on Basic Salaries -Civil Service, House Allowance and Special Duty Allowance of Kshs.23,795,085, Kshs.6,986,402 and Kshs.7,974 respectively all totalling to Kshs.30,789,461 were made outside the IPPD system.

The basis and support documents for paying employees outside payroll was not provided for audit.

In the circumstance, the validity of amounts paid outside the IPPD system of Kshs.30,789,461 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 Housing and Urban Development 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. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.15,517,268,853 and Kshs.11,214,195,077 respectively resulting in an under-funding of Kshs.4,303,073,776 or 28% of the budget. Similarly, the State Department expended Kshs.11,344,516,356 against an approved budget of Kshs.15,517,268,853 resulting in an under-expenditure of Kshs.4,172,752,497 or 27% of the budget.

The underfunding and under-expenditure would affect the planned activities of the Department and would negatively impact on service delivery to the public.

2. Pending Bills

Note 16.2 to the financial statements reflects pending accounts payable balance of Kshs.1,634,354,560. Included in the balance as indicated in summary table 3: detailed schedule of pending bills at Appendix 1 to the financial statements, are pending bills amounting to Kshs.971,976,845 that relate to financial years 1997/1998, 1999/2000, 2008/2009, 2009/2010, 2011/2012, 2012/2013, 2015/2016, 2018/2019, 2019/2020 and 2020/2021. Although the management indicated that the pending bills arose due to lack of budgetary provisions and lack of exchequers, the management did not explain the reason for allowing the supply of goods and services without adequate budgetary allocations and why the bills have never been factored as a first charge in subsequent budgets hence taken too long to pay.

Further, in the summary at table 3 are pending bills totaling to Kshs.265,726,672 that were incurred between 2008/2009 and 2012/2013 which are indicated as being under verification. It is not clear why the exercise of verification had not been concluded by 30 June, 2022.

The Department stands the risk of incurring significant unquantified interest and penalties due to failure to pay invoiced bills. Further, failure to settle bills in the year to which they relate adversely affects the following year's provision to which they form the first charge.

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 effect of the matters described in the Basis for Lawfulness and Effectiveness in Use of Public Resources, 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. Contingent Liabilities

As previously reported, Note 16.4 to the financial statements reflects contingent liabilities amount of Kshs.491,768,237 relating to two contractors. The liability arose from arbitral awards on the matter of arbitration between the two contractors and the then Ministry of Local Government. The awards were for two contracts under the Nakuru Town Roads Project, contract no. PKG/16A of Kshs.338,561,360, No.PKG/16B of Kshs.126,338,431 and a ruling on Miscellaneous Application No. 579 of 2014 of Kshs.26,868,445. The awards have been outstanding since 31 October, 2017, 3 June, 2018 and 20 August, 2014 respectively.

Although the State Department had paid substantial amount of Kshs.305,999,999 in relation to Contract No. PKG/16A and PKG/16B as at 30 June, 2022, the awards had accumulated compound interest and other costs totalling to Kshs.342,746,884 as shown in the table below;

S/No.	Contract	Interest (Kshs.)
1	PKG/16A	176,791,793
2	No.PKG/16B	154,662,724
3	Application No. 579 of 2014	11,292,367
		342,746,884

In the circumstances, the additional amount of Kshs.342,746,884 represents an avoidable expenditure for which no value for money was obtained.

2. Uncollected Revenue from Government Houses

As previously reported, the total number of Government houses across the forty-seven (47) Counties stood at fifty-six thousand eight hundred and ninety-two (56,892) with an expected monthly rental income of Kshs.127,048,750 resulting into an annual rent potential of Kshs.1,524,585,000 assuming full occupancy. Rent collections on

Government houses for the financial year under review amounted to Kshs.1,018,000,000 leading to an under performance of Kshs.506,585,000 of the full potential. Further, for the Government houses occupied by the County Governments' staff, deductions made through the respective payrolls were not remitted in full to the State Department. In addition, the rent income from government houses receivable from the forty-seven (47) County Governments was Kshs.138,232,808. However, the actual rent income received from the County Governments was Kshs.26,580,572. This results to unremitted revenue of Kshs.111,652,236. Further, the Management did not have a detailed inventory of all the houses across the country including details of the rent payable, the details of occupants and the occupation agreement.

The total uncollected rent over the last two years amounted to Kshs.1,157,783,429 while the uncollected amounts for financial year 2019/2020 and earlier years has not been quantified.

In the circumstances, the rent income due the Department was not collected in accordance with Regulation 43(c) of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer to ensure that all Appropriations-in-Aid due to a National Government entity are collected and properly accounted for in accordance with the relevant laws, rules and regulations.

3. Lack of Updated Inventory on Boarded Houses

Records of boarded houses countrywide indicated that several houses were either encroached, grabbed, condemned, demolished, transferred to other entities, or converted to offices for commercial use. The records are however not comprehensive as management did not have an updated inventory of all houses. The details of some of the boarded houses are as shown in the table below:

Serial No.	House No.	Condition	Location/County
1	HG 7, SQ & Septic tank for HG 8, HG 9, HG 16, HG 17 and MG 12	Grabbed Houses	Kitui County
2	Eleven (11) Houses, Police Canteen and Chief's Office	Demolition of Police Houses in Kinoru Stadium	Meru County
3	Nineteen (19) Houses in Kabarnet	Illegally Alienated	Baringo County

In the absence of updated records, the status of the boarded houses, custody of the houses and the extent of unrealized revenue if any from the boarded houses could not be confirmed.

4. Abandoned Projects

As previously reported, the construction of one hundred (100) housing units at Emali Administration Police Training Camp at a cost of Kshs.136,705,536 was abandoned at

85% completion stage. Management has not provided evidence of efforts towards resumption of the works.

In the circumstances, it has not been possible to confirm whether value for money will be realized from the public funds committed to the project.

5. Gaps in Government Residential Houses Register

As previously reported, according to the inventory of Government houses provided for audit review, the Government had a total of 56,892 houses categorized into institutional, police and pool houses. The houses were further categorized into low, medium and high grades. However, the register maintained by the Department did not contain key information such as the dates of occupancy and vacancy, occupants' details and reason for non-occupancy.

Failure to maintain a comprehensive register makes it difficult to keep track of Government houses and tenants in relation to occupancy, vacancy of the houses, houses with rent arrears and their respective maintenance costs. This is contrary to Regulation 139(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer of a national government entity should take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse.

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

6. Non-Compliance with the One Third of Basic Salary Rule

During the year under review, thirty (30) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section C.1(3) of the Human Resource Policies and Procedures Manual for the Public Service, May, 2016. The Management has not given explanation for failure to comply with the policy.

In the circumstances, the State Department contravened Section C.1(3) of the Human Resource Policies and Procedures Manual for the Public Service, May, 2016.

7. Un-procedural Extension of Contracts

Review of the Department's records revealed that Kshs.18,039,162 was paid to three local companies for rendering cleaning services and provision of security services during the financial year. However, the contracts for these services were extended for a period of three months as a result of late evaluation of bids for the new contracts. Although Management explained that the late evaluation was as a result of late commencement of the procurement process, this would not have been the case had the head of the procurement function prepared monthly briefs on the expiry of these contracts.

This is contrary to Regulation 140(1) of the Public Procurement and Asset Disposal Regulation, 2020 which states that the Head of procurement function shall prepare a monthly progress report of all procurement contracts and submit the same to the accounting officer in accordance with section 152 of the Act. Further subsection 2 states

that the report referred to in paragraph (1) shall include - contract description; contract number; value of contract; commencement date; current status; the amount of money paid; and the expected completion date.

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

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 matter 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

Digitization of Estate Management

As previously reported, the management of government houses and collection of rent is largely manual as it is yet to be digitized. The benefits that accrue with digitization such as ability to establish expectation on rental income from the individual Ministries, Departments, Agencies or Counties, invoicing, rent collections, booking of revenue, reconciliations and maintenance of houses have not been realized. These gaps in the manual system may lead to undetected loss of revenue.

In the circumstances, the estate management by the State Department is not effective.

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 controls 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 controls, risk management and overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 State Department monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

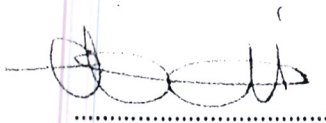
09 January, 2023

8. Statement of receipts and payments for the year ended 30th June 2022

STATEMENT OF RECEIPTS AND PAYMENTS			
RECEIPTS			
Transfers from National Treasury	1	10,196,195,077	25,091,504,523
Proceeds from Foreign Borrowings	2	-	764,999,816
Other Revenues	3	1,018,000,000	873,395,571
		11,214,195,077	26,729,899,910
PAYMENTS			
Compensation of Employees	4	734,778,971	665,258,296
Use of goods and services	5	3,621,492,136	13,913,491,791
Transfers to Other Government Units	6	1,455,000,000	7,026,968,123
Social Security Benefits	7	3,375,805	-
Acquisition of Assets	8	5,544,912,688	4,990,547,261
		11,359,559,600	26,596,265,471
SURPLUS/DEFICIT		(145,364,522)	133,634,440

The deficit of Ksh.145,364,522 was mostly a result of KUSP expenditure of Ksh 148,849,598 which was financed by unspent balances brought forward from 2020-2021 Financial Year.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.9 - 2022 and signed by:



Name Charles M. Hinga, CBS
Principal Secretary

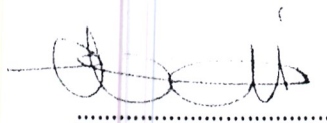


Name: CPA Joyce G. Mutugi (Mrs)
Head of Accounting Unit
ICPAK M/No. 4265

9. Statement of assets and liabilities as at 30th June 2022

2021/2022			
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	609,286,098	686,058,135
Cash Balances	9B	-	-
TOTAL FINANCIAL ASSETS		609,286,098	686,058,135
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	10	517,244,472	448,559,760
NET FINANCIAL ASSETS		92,041,626	237,498,375
REPRESENTED BY			
Fund balance b/fwd.	11	237,498,375	109,808,696
Surplus/deficit		(145,364,522)	133,507,489
Prior year adjustments	12	(92,226)	(5,817,810)
NET FINANCIAL POSITION		92,041,626	237,498,375

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.9 2022 and signed by:



Name Charles M. Hinga, CBS
Principal Secretary

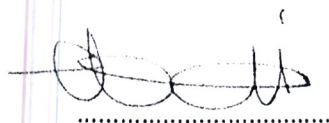


Name: CPA Joyce G. Mutugi (Mrs)
Head of Accounting Unit
ICPAK M/No. 4265

10. Statement of cash flows for the year ended 30th June 2022

		2021/2022	2020/2021
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	10,196,195,077	25,091,504,523
Other Revenues	3	1,018,000,000	873,395,571
		11,214,195,077	25,964,900,095
Payments for operating expenses			
Compensation of Employees	4	734,778,971	665,258,296
Use of goods and services	5	3,621,492,136	13,913,491,791
Transfers to Other Government Units	6	1,455,000,000	7,026,968,123
Social Security Benefits	7	3,375,805	-
		5,814,646,911	21,605,718,210
Adjusted for:			
Changes in receivables		-	1,095,636
Changes in payables		68,684,712	65,189,342
Adjustments during the year	12	(92,226)	(5,817,810)
		5,468,140,652	4,419,649,053
Net cashflow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	5,544,912,688	4,990,567,261
Net cash flows from Investing Activities		(5,544,912,688)	(4,990,567,261)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	-	764,999,816
Net cash flow from financing activities		-	764,999,816
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(76,772,037)	194,101,607
Cash and cash equivalent at BEGINNING of the year		686,058,135	491,956,528
Cash and cash equivalent at END of the year	8	609,286,099	686,058,135

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30-09- 2022 and signed by:



Name Charles M. Hinga, CBS
Principal Secretary



Name: CPA Joyce G. Mutugi (Mrs)
Head of Accounting Unit

11. Statement of Comparison of budget and Actual Amounts for FY2021/22

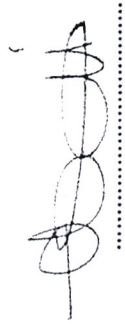
Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget F=d/c%
RECEIPTS						
Exchequer releases	14,233,207,313	229,061,540	14,462,268,853	10,196,195,077	4,266,073,776	71%
Other Receipts	1,055,000,000	0	1,055,000,000	1,018,000,000	37,000,000	96%
Total Receipts	15,288,207,313	229,061,540	15,517,268,853	11,214,195,077	4,303,073,776	72%
Payments						
Compensation of Employees	840,000,000	(105,220,000)	734,780,000	734,778,971	1,029	100%
Use of goods and services	4,223,844,825	2,731,343,872	6,955,188,697	3,606,540,618	3,348,648,079	52%
Transfers to Other Government Units	1,332,000,000	210,000,000	1,542,000,000	1,455,000,000	87,000,000	94%
Social Security Benefits	0	3,375,809	3,375,809	3,375,809	0	100%
Acquisition of Assets	8,892,362,488	(2,610,438,141)	6,281,924,347	5,544,820,958	737,103,389	88%
Grand Total	15,288,207,313	229,061,540	15,517,268,853	11,344,516,356	4,172,752,497	73%

Notes

The under goods and services Ksh 3,348,648,079 was not utilized translating to 52% under expenditure of the budget allocated. This was occasioned by lack of exchequer mainly from Development during the year under review.

The changes between the original and final budget was occasioned by the supplementary budget of "Kazi Mtaani" which initially was Ksh 3 Billion and was increased to Ksh 5.5 billion.

The entity financial statements were approved on 30.09.2022 and signed by:



Name Charles M. Hinga, CBS
Principal Secretary




Name: CPA Joyce G. Mutugi (Mrs)
Head of Accounting Unit
ICPAK M/No. 4265

11 (a) Summary Statement of Appropriation: Recurrent for FY2021/22

Receipts/Expenditure	Approved Budget	Actual Expenditure	Actual Receipts	Percentage
RECEIPTS				
Exchequer releases	1,392,328,853.00	158,721,540	1,391,009,160.05	100%
Total Receipts	1,392,328,853	158,721,540	1,391,009,160	100%
PAYMENTS				
Compensation of Employees	734,780,000	(105,220,000)	734,778,971	100%
Use of goods and services	573,188,697	261,343,872	570,642,955	99.56%
Transfers to Other Government Units	80,000,000	0	80,000,000	100%
Social Security Benefits	3,375,809	3,375,809	3,375,805	100%
Acquisition of Assets	984,347	(778,141)	701,381	71.25%
Grand Total	1,392,328,853	158,721,540	1,374,455,864	99.8%

The entity financial statements were approved on 30.09.2022 and signed by:


.....

Name Charles M. Hinga, CBS
Principal Secretary


.....

Name: CPA Joyce G. Mutugi (Mrs)
Head of Accounting Unit
ICPAK M/No. 4265

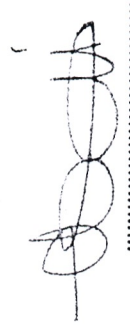
11 (b) Summary Statement of Appropriation: Development for FY2021/22

	Original Budget	Adjustments	Final Budget	Actual Expenditure	Percentage
RECEIPTS					
Exchequer releases	12,999,600,000	70,340,000	13,069,940,000	8,805,185,917	67%
Other Receipts	1,055,000,000	-	1,055,000,000	1,018,000,000	96%
Total Receipts	14,054,600,000	70,340,000	14,124,940,000	9,823,185,917	70%
Payments					
Use of goods and services	3,912,000,000	2,470,000,000	6,382,000,000	3,050,849,181	48%
Transfers to Other Government Units	1,252,000,000	210,000,000	1,462,000,000	1,375,000,000	94%
Acquisition of Assets	8,890,600,000	(2,609,660,000)	6,280,940,000	5,544,211,307	88%
Grand Total	14,054,600,000	70,340,000	14,124,940,000	9,970,060,488	71%

The under expenditure of Ksh 3,331,150,819 which translates to 48% under use of goods and services was due exchequer under issues during the year.

The changes between the original and final budget was occasioned by the supplementary budget of "Kazi Mtaani" which initially was Ksh 3 Billion and was increased to Ksh 5.5 billion.

The entity financial statements were approved on 30.09.2022 and signed by:




Name Charles M. Hinga, CBS
Principal Secretary



Name: CPA Joyce G. Mutugi (Mrs)
Head of Accounting Unit

11 (c) Budget Execution by Programmes and Sub-Programmes for FY2021/22

Description	Approved Budget	Actual Payment	
Housing Development and Human Settlement	5,835,934,846	5,377,240,479	463,835,973
Housing Development	2,725,627,949	2,265,591,612	460,036,337
Estate Management	1,289,099,312	1,289,265,536	-166,224
	1,821,207,585	1,817,241,725	3,965,860
Urban and Metropolitan Development	9,322,459,621	5,635,803,267	3,692,980,591
Urban Mobility and Transport	200,000,000	11,370,185	82,629,816
Metropolitan Planning & Infrastructure Development	7,285,656,967	4,012,572,484	3,273,084,483
Urban Planning, Investment and Research	1,836,802,654	1,499,536,362	337,266,292
Urban Markets Development	-	-	-
	358,874,386	346,515,854	892,689
General Administration Planning and Support Services	358,874,386	357,981,697	892,689
Grand Total	15,517,268,853	11,359,559,600	4,157,709,252



 Name Charles M. Hinga, CBS
 Principal Secretary



Name: CPA Joyce G. Mutugi (Mrs)

Head of Accounting Unit

12. Notes to the Financial Statement

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

- i. *Kenya Urban Support Project(KUSP)*
- ii. *Kenya Informal Settlement Project (KISP)*
- iii. *Nairobi Metropolitan Services Improvement Project (NaMSIP)*
- iv. *Civil Servants Housing Scheme Fund*
- v. *Kenya Slum Upgrading, Low Cost Housing and Infrastructure Trust Fund (KENSUF)*

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)

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by (name of the *entity*) for all the years presented.

a) Recognition of Receipts

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

(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 entity.

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Significant Accounting Policies (Continued)

(iii) Other receipts

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

b) Recognition of payments

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

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.

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for the state department did not have any borrowings in the period under review

iv) Principal on borrowing

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made the state department did not engage in borrowing activities in the year ended 30 June 2022

Significant Accounting Policies (Continued)

v) Acquisition of Fixed Assets

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

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

vi) In-kind contributions

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

vii) 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.

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

A bank account register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 517,244,472 compared to Kshs 448,559,760 in prior period as indicated on note 11. There were no other restrictions on cash during the year.

d) Imprests and advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements. The state department did not have any outstanding receivables in relation to imprest or other advances in the year.

e) Third party deposits and retention

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

Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were two(2) supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

j) Prior Period Adjustment

During the year, errors and adjustments that have been corrected are disclosed under note 13 explaining the nature and amounts.

k) Related Party Transactions

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

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

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

l) Contingent Liabilities

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 entity; 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 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. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

Notes to the Financial Statements

1 Exchequer releases

Description	2021-2022		2020-2021	
	Kshs		Kshs	
Total Exchequer releases for quarter 1	5,455,119,673		4,162,273,034	
Total Exchequer releases for quarter 2	1,067,475,429		8,963,816,968	
Total Exchequer releases for quarter 3	743,884,398		1,140,454,921	
Total Exchequer releases for quarter 4	2,929,715,578		10,824,959,601	
Total	10,196,195,077		25,091,504,523	

There was a significant variance between exchequer received and budgeted for due to exchequer under issues during the financial year. Further, there was significant variance on budgeted exchequer versus received exchequer compared due to significant budget reduction in budget and funding of the Kenya Urban support Project

2 Proceeds from Domestic Borrowings

Description	2021-2022		2020-2021	
	Kshs		Kshs	
Foreign Borrowing - Direct payments	-		764,999,816	
Foreign Currency and Foreign Deposits				
Total	-		764,999,816	

3 Other Receipts

Description	2021-2022 Kshs	2020-2021 Kshs
Rents	1,018,000,000	873,395,571
Total	1,018,000,000	873,395,571

4 Compensation to Employees

Description	2021-2022 Kshs	2020-2021 Kshs
Basic salaries of permanent employees	547,999,656	484,852,272
Personal allowances paid as part of salary	186,779,315	180,406,024
Total	734,778,971	665,258,296

The state department had additional 200 staff recruited in the year and a lot of promotions and as a result employee costs had a slight adjustment from the prior period

5 Use of Goods and Services

Description	2021-2022 Kshs	2020-2021 Kshs
Utilities, Supplies and Services	14,184,212	14,072,052
Communication, Supplies and Services	4,211,266	3,335,837
Domestic Travel and Subsistence, and Other Transportation Costs	10,739,375	6,420,900
Foreign Travel and Subsistence, and other transportation costs	2,758,695	1,534,452

Description	2021-2022 Kshs	2020-2021 Kshs
Printing, Advertising and Information Supplies and Services	1,768,484	1,178,347
Rentals of Produced Assets	397,084,218	100,139,672
Training Expenses	5,528,922	2,709,617
Hospitality Supplies and Services	5,031,995	3,705,243
Specialised Materials and Supp	8,753,843	6,959,642
Office and General Supplies and Services	36,426,487	23,683,066
Fuel Oil and Lubricants	9,634,407	4,613,275
Other Operating Expenses	3,112,950,755	3,734,767,541
Routine Maintenance - Vehicles	6,073,673	5,784,677
Routine Maintenance - Other Assets	6,345,802	4,587,469
Total	3,621,492,136	3,913,491,791

The Significant reduction in other operating expenses was a result of the decrease in the budget for "Kazi Mtaani" and exchequer under issues in the financial year.

6 Grants and Transfers to other Government Entities

Description	2021-2022 Kshs	2020-2021 Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	80,000,000	42,000,000
Capital grants to government agencies and other level of govt	1,375,000,000	6,984,968,123
Total	1,455,000,000	7,026,968,123

The significant reduction under capital grants to other government agencies was mainly attributed to lack of budgetary provisions for County governments under the Kenya Urban Support Programmes and the Kenya Informal settlement Projects.

Notes to the Financial Statements (Continued)

6 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 Kshs	Development Kshs	Total Kshs	2021-2022 Kshs
Transfers to SAGAs and SCs				
Nairobi Metropolitan Area Transport	80,000,000.00	700,000,000.00	780,000,000.00	780,000,000.00
Civil Servants Housing Fund Scheme	-	200,000,000.00	200,000,000.00	200,000,000.00
Kenya slum Upgrading Fund	-	475,000,000.00	475,000,000.00	475,000,000.00
Total	80,000,000	1,375,000,000	1,455,000,000	1,455,000,000

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

7 Social Security Benefits

Description	2021-2022 KShs	2020-2021 KShs
Government pension and retirement benefits	3,375,805	-
TOTAL	3,375,805	-

Notes to the Financial Statements (Continued)

8 Acquisition of Assets

Non-Financial Assets	2021-2022		2020-2021	
	KShs		KShs	
Construction of Building	-	102,352,978	-	102,352,978
Refurbishment of Buildings	900,000,000	782,756,527	900,000,000	782,756,527
Construction of Roads	-	65,763,077	-	65,763,077
Construction and Civil Works	4,252,432,575	3,288,668,852	4,252,432,575	3,288,668,852
Overhaul and Refurbishment of Construction and Civil Works	-	77,364,148	-	77,364,148
Purchase of Office Furniture and General Equipment	701,381	521,668	701,381	521,668
Purchase of Specialised Plant, Equipment and Machinery	-	444,621,331	-	444,621,331
Research, Feasibility Studies, Project Preparation and Design, Project Supervisor	391,778,732	237,618,761	391,778,732	237,618,761
Total	5,544,912,688	4,990,547,261	5,544,912,688	4,990,547,261

Notes to the Financial Statements (Continued)

9 Cash and Bank Accounts

9A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, e.t.c	Exchange rate (if in foreign currency)	2021-2022 Kshs	2020-2021 Kshs
Central Bank of Kenya, 1000395516, KShs Recurrent			1,510,049	41,625
Central Bank of Kenya, 1000395583, KShs Development			77,544	50,601
Central Bank of Kenya, 1000395672, KShs Deposits			477,979,858	445,101,396
Central Bank of Kenya, 1000396358, KShs Rent-A.I.A			35,809,702	3,452
Central Bank of Kenya, 1000396938, KShs NAMSIP Counterpart			3,686,898	1,787,530
Central Bank of Kenya, 100036946, KShs Kenya Urban Support			90,222,048	239,071,646
Central Bank of Kenya, 100039654, KShs Nairobi Metr ServNamsip			-	1,885
Total			609,286,098	686,058,135

9B: Cash on hand

The state department had no cash holdings as at 30th June 2022

Notes to the Financial Statements (Continued)

10 Third party deposits and retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits	3,454,912	3,454,912
Retention	477,979,858	445,101,396
Estates Deposits	35,809,702	3,452
Total	517,244,472	448,559,760

11 . Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	686,058,135	491,956,528
Accounts Receivables	-	1,095,636
Accounts Payables	(448,559,760)	(383,370,418)
Total	237,498,375	109,681,746

Notes to the Financial Statements (Continued)

12 Prior Year Adjustments

	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	609,286,098	92,226	609,193,872
Cash In Hand	-	-	-
Accounts Payables	(448,559,760)	-	(448,559,760)
	160,726,338	92,226	160,634,112

The adjustments are as a result of returned exchequer appropriations that were returned to the exchequer account in line with section 45(2) the PFM Act and regulation 84.

Notes to the Financial Statements (Continued)

13 (Increase)/ Decrease in Advances and Imprests

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (A)	-	1,095,636
Receivables As At 30 th June (B)	-	-
(Increase)/ Decrease in Receivables (C=(B-A))	-	1,095,636

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables As At 1 st July	448,559,760	513,749,102
Payables As At 30 th June	517,244,472	448,559,760
Increase/ (Decrease) In Payables	68,684,712	65,189,342

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 Housing & urban development

- 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)

16 Other Important Disclosures

16.1 Related party transactions:

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Related Parties		
Transfers to SCs and SAGAs	1,455,000,000	7,026,968,123
Total Transfers to Related Parties	1,455,000,000	7,026,968,123
Transfers from Related Parties		
Transfers from the Exchequer	10,196,195,077	25,091,504,523
Total Transfers from Related Parties	10,196,195,077	25,091,504,523

Notes to the Financial Statements (Continued)

16.2: Pending Accounts Payable (Pending bills)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Construction of Buildings	237,402,424.35	702,374,675.18	237,402,424.35	702,374,675.18
Construction of Civil Works	nil	89,450,708.63	nil	89,450,708.63
Supply of Goods	nil	25,511,981.00	nil	25,511,981.00
Supply of Services	nil	817,017,195.19	nil	817,017,195.19
Total	237,402,424.35	1,634,354,560.00	237,402,424.35	1,634,354,560.00

Notes to the Financial Statements (Continued)

16.3. Payments by third party on behalf of (the MDA)

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

a) Classification by Source

Notes to the Financial Statements (Continued)

b) Classification of payments made by Third Parties by Nature of expenses

N/B The above sub-classification will be adopted based on the appropriate county's operations

16.4 Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court case PKG 16A (Nyoro Construction Company Ltd)	338,561,360.44	301,767,940.67
Court case PKG 16B (Nyoro Construction Company Ltd)	126,338,431.24	100,726,453.24
M/S Sarajevo General Engineering Co. Ltd	26,868,445.35	-
Total	491,768,237.03	402,494,393.91

The contingent liability for Nyoro Construction Co. Ltd due to failure by the State Department to fully pay the arbitral award and accrued interests in the matter between Nyoro Construction Company Ltd and the then Ministry of Local Government. Contract No. PKG/16B-Nakuru Town Roads Project.

The contingent liability for M/S Sarajevo relates the arbitral award and accrued interests in the matter between Sarajevo General Engineering Co. Ltd and the then Ministry of Local Government and the Principal Secretary Ministry of Devolution and Planning.

Notes to the Financial Statements (Continued)

16.5 Progress on follow up of Prior Years Auditor-General's recommendation

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

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Provide date when you expect the issue to be resolved)
749. Unresolved prior years matters	Auditor General to review the revised financial statements	Revised financial statements were provided to the Auditor General	Resolved	
751. Disputed ownership of property	DCI to initiate an investigation into the whole matter in accordance with the law	The State Department is ready to provide all relevant documents and information to the DCI.	DCI to initiate an investigation into the whole matter in accordance with the law	The State Department is ready

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (By a date when you expect the issue to be resolved)
752. Abandoned projects	<p>The CS National Treasury should undertake a commitment to fund all incomplete housing projects before initiating new ones</p> <p>Auditor general to review and verify the status of the housing projects and report the findings to the National Treasury</p>	<p>The State Department provided all relevant documents and information related to stalled projects</p>	Resolved	
760. Unsupported expenditure on Construction of Ngong Market	<p>The documents held by the EACC should be provided to the Auditor General for Audit purposes</p>	<p>The State Department is ready to provide all explanations and information related to the</p>	Not resolved	

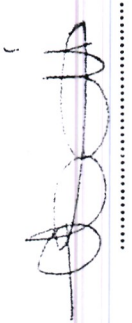
Reference No. in the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
761. Unremitted taxes	Pending bills in any financial year should be avoided at all cost. Where pending bills are unavoidable they should form the first charge	audit of the construction of Ngong Market	Resolved	
768. Inaccuracies in the Financial statements	The accounting officer was reprimanded for failing to comply with the requirements of the Accounting Standards Board when preparing the	All pending bills formed the first charge in the 2019/2020 budget and were all cleared The financial statements were revised as per the requirements of the Accountants Standard Board and submitted to the Auditor General	Resolved	

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status (Resolved/Not Resolved)	Timeframe (Provide when you expect the issue to be resolved)
	financial statements			
774.Roads and Hospital constructions	<p>Within three months upon adoption of this report, the Accounting Officer should provide the completion certificate for the projects to the National Assembly and the Auditor General should verify the status of the project and report the findings to the National Assembly</p>	<p>The State Department complied with the recommendations of the PAC.</p>	Resolved	
775.Financial Statements	<p>The Accounting Officer was</p>	<p>The financial statements were revised as per the</p>	Resolved	

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Status <i>(Resolved/Not Resolved)</i>	Timeframe <i>(Put a date when you expect the issue to be resolved)</i>
	reprimanded for failure to comply with the requirements of the Accounting Standards Board when preparing financial statements	requirements of the Board and submitted to the Auditor General		

Guidance Notes:

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


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Principal Secretary


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Head of Accounting Unit

13. Annexes

Annex 1 - Analysis of Pending Accounts Payable-Attached

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid to-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
		a	b	c	d=a-c		
	Amounts due to Third Parties						
	1.						
	2.						
	Grand Total						

Annex 2 – List of Projects implemented by (Insert Entity's Name)

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (Yes/No)
1	Nairobi Metropolitan Service Improvement Program (NAMSSIP)	Supports the growth of Nairobi Metropolitan Region	Principal Secretary– Mr. Charles M. Hinga, CBS	No
2	Kenya Urban Support Program (KUSP)	Establish and Strengthen urban institutions to deliver improved infrastructure and services	Principal Secretary– Mr. Charles M. Hinga, CBS	No
3	Kenya Informal Sector Improvement Program (KISIP)	Upgrading informal settlements	Principal Secretary– Mr. Charles M. Hinga, CBS	No
4	Kenya Slum Upgrading Low Cost and Infrastructure Trust Fund (KENSUF)	Improving the lives and livelihood of people living and working in slums and informal settlements country wide	Principal Secretary– Mr. Charles M. Hinga, CBS	No
5	Civil Servants Housing Scheme Fund (CSHSF)	Providing housing loan facilities to civil servants for purchasing or constructing residential houses and developing housing units for sale and for rental by civil servants	Principal Secretary– Mr. Charles M. Hinga, CBS	No

Annex 3 – List of SCs, Sagas and Public Funds Under (Insert Entity's Name)

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity contributions (none/yes/no)
1	Nairobi Metropolitan Area Transport Authority (NaMATA)	Oversee the establishment of an integrated, efficient, effective and sustainable public transport system within the Metropolitan Area	Principal Secretary- Mr. Charles M. Hinga, CBS	Ksh. 80,000,000.00	yes
2	National Housing Corporation (NHC)	Provide and facilitate access to innovative housing solutions	Acting M. D- QS. Patrick M. Bucha	Nil	No

Annex 4: Deposits Analysis

DEPOSIT ACCOUNT BALANCE ANALYSIS F/Y 2021/22		
DATE	PAYEE	AMOUNT
11/10/2013	Rhino Technical Works	15,732,321
14/10/2013	Mbame Construction	5,526,331
06/10/2014	Jipsy Civil & Building	5,755,924
05/06/2017	Multiplex Construction	3,510,669
19/03/2018	Mineco House Ltd	13,068,961
26/03/2018	Cykka Works	2,359,390
22/01/2019	Uaso Ngiro Contractors	5,880,115
01/07/2019	Buildhigh Enterprises	3,319,079
27/01/2020	Lafey Construction	4,879,315
12/05/2020	Koto Housing	10,350,755
13/05/2020	Meera Construction	5,296,405
08/06/2020	Kamuti Building	5,360,706
30/06/2020	Haide Ltd	9,126,625
22/09/2020	Ocean Bay Investment	6,058,800
22/09/2020	Frontier Engineering Ltd	3,276,805
23/09/2020	Boleyn Magic Wall	9,785,095
15/10/2020	Contralinks Solutions	7,197,291
17/12/2020	Tarstone Contractors	4,407,369
24/12/2020	Derow Construction	13,832,792
06/01/2021	Scan Construction	3,233,998
25/02/2021	Surrow Transport	6,284,148
01/04/2021	Njuca Consolidated	40,268,139
07/04/2021	Staqs Ltd	4,360,371
08/04/2021	LED Power Technologies	7,069,482
13/05/2021	Environment Alisters	4,948,264
24/06/2021	Benris Investments	4,317,792
05/07/2021	Firm Bridge Ltd	5,805,455
21/07/2021	Vanquo Roads	5,123,281
07/09/2021	Benisa Ltd	12,770,567
08/09/2021	White Span Enterprises	17,728,964
24/09/2021	Malili Construction	15,843,938
21/10/2021	Abicent International	9,916,105
26/10/2021	TSL Holdings	6,240,067
10/11/2021	Pinne Agency Ltd	68,606,047
18/02/2022	Widescope Construction	3,108,070
11/03/2022	Infinity Development	44,995,964
27/04/2022	County Builders	17,057,750
28/04/2022	Vaghjiyani Enterprises	62,428,557
17/05/2022	Padaa Enterprises Ltd	3,148,152
TOTAL		477,979,858

Annex 5- Reports Generated from IFMIS

The following financial reports generated from IFMIS should be 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: 1094-State Department For Housing & Urban Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310202 Capital Grants from Foreign Governments	0.00	0.00	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	0.00
1310000 Grants from Foreign Governments	0.00	0.00	0.00	0.00
1410402 Rent of Government Buildings and Housing	0.00	1,018,000,000.00	0.00	873,395,571.45
1410400 Rents on land, houses and buildings	0.00	1,018,000,000.00	0.00	873,395,571.45
1410000 Property Income	0.00	1,018,000,000.00	0.00	873,395,571.45
2110101 Basic Salaries - Civil Service	547,999,655.95	0.00	484,852,271.70	0.00
2110100 Basic Salaries - Permanent Employees	547,999,655.95	0.00	484,852,271.70	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110202 Casual Labour - Others	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	0.00	0.00
2110301 House Allowance	141,541,835.55	0.00	146,258,022.40	0.00
2110307 Hardship Allowance	503,999.00	0.00	251,653.85	0.00
2110309 Special Duty Allowance	3,373,665.00	0.00	2,554,311.75	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	1,999,999.50	0.00	1,366,101.00	0.00
2110312 Responsibility Allowance	2,211,098.00	0.00	1,684,462.00	0.00
2110313 Entertainment Allowance	1,395,000.00	0.00	800,216.00	0.00
2110314 Transport Allowance	25,392,577.60	0.00	20,491,961.80	0.00
2110315 Extreneous Allowance	1,203,000.00	0.00	592,869.00	0.00
2110317 Domestic Servant Allowance	200,000.00	0.00	115,600.00	0.00
2110318 n Practising Allowance	1,677,360.00	0.00	1,363,360.00	0.00
2110320 Leave Allowance	7,280,780.00	0.00	4,927,466.40	0.00
2110322 Risk Allowance	0.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	186,779,314.65	0.00	180,406,024.20	0.00
2110000 Wages and Salary Contributions	734,778,970.60	0.00	665,258,295.90	0.00
2210101 Electricity	9,424,748.95	0.00	9,402,277.70	0.00
2210102 Water and Sewarage Charges	4,528,614.00	0.00	4,440,070.70	0.00
2210103 Gas expenses	230,849.00	0.00	229,704.00	0.00
2210100 Utilities, Supplies and Services	14,184,211.95	0.00	14,072,052.40	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,551,645.20	0.00	2,709,274.90	0.00
2210202 Internet Connections	239,529.00	0.00	355,839.90	0.00
2210203 Courier & Postal Services	366,092.00	0.00	236,172.00	0.00
2210204 Leased Communication Lines	54,000.00	0.00	34,550.00	0.00
2210200 Communication, Supplies and Services	4,211,266.20	0.00	3,335,836.80	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,844,533.00	0.00	2,467,615.20	0.00
2210302 Accommodation - Domestic Travel	3,149,112.00	0.00	1,874,409.20	0.00
2210303 Daily Subsistence Allowance	3,469,620.00	0.00	1,911,265.60	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	155,970.00	0.00	125,064.00	0.00
2210307 Passage & Transfer Expenses	120,140.00	0.00	42,546.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	10,739,375.00	0.00	6,420,900.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	979,620.00	0.00	546,342.00	0.00
2210402 Accommodation	934,965.00	0.00	536,764.00	0.00
2210403 Daily Subsistence Allowance	671,245.00	0.00	370,252.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	172,865.00	0.00	81,094.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,758,695.00	0.00	1,534,452.00	0.00
2210501 International News Services	0.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	891,415.00	0.00	443,495.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	527,770.00	0.00	397,056.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	89,400.00	0.00	106,608.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210505 Trade Shows and Exhibitions	259,899.00	0.00	231,188.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,768,484.00	0.00	1,178,347.00	0.00
2210603 Rents and Rates - Non-Residential	396,639,667.95	0.00	99,685,520.90	0.00
2210604 Hire of Transport, Equipment	444,550.00	0.00	454,151.00	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	397,084,217.95	0.00	100,139,671.90	0.00
2210701 Travel Allowance	1,375,250.00	0.00	727,595.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	242,600.00	0.00	41,493.00	0.00
2210703 Production and Printing of Training Materials	68,015.00	0.00	71,876.00	0.00
2210704 Hire of Training Facilities and Equipment	100,235.00	0.00	71,364.20	0.00
2210706 Book Allowance	33,920.00	0.00	30,529.00	0.00
2210707 Project Allowance	279,825.00	0.00	200,966.00	0.00
2210710 Accommodation Allowance	1,249,207.00	0.00	797,993.00	0.00
2210711 Tuition Fees Allowance	2,179,870.00	0.00	767,801.00	0.00
2210700 Training Expenses	5,528,922.00	0.00	2,709,617.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,332,371.00	0.00	1,854,379.00	0.00
2210802 Boards, Committees, Conferences and Seminars	2,647,424.00	0.00	1,769,471.00	0.00
2210805 National Celebrations	52,200.00	0.00	81,393.00	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210809 Board Allowance	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	5,031,995.00	0.00	3,705,243.00	0.00
2211001 Medical Drugs	445,313.00	0.00	445,000.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	313,900.00	0.00	315,780.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,305,264.00	0.00	929,751.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	4,101,175.00	0.00	3,361,473.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,482,705.00	0.00	1,354,645.00	0.00
2211020 Uniform and Clothing Allowances	123,680.00	0.00	123,600.00	0.00
2211023 Supplies for Production	981,805.55	0.00	429,393.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	8,753,842.55	0.00	6,959,642.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	32,535,471.35	0.00	21,479,541.50	0.00
2211102 Supplies and Accessories for Computers and Printers	2,565,218.25	0.00	1,522,347.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,325,799.00	0.00	637,817.00	0.00
2211100 Office and General Supplies and Services	36,426,488.60	0.00	23,639,705.50	0.00
2211201 Refined Fuels and Lubricants for Transport	9,581,317.45	0.00	4,604,398.00	0.00
2211203 Refined Fuels and Lubricants -- Other	53,090.00	0.00	8,877.00	0.00
2211200 Fuel Oil and Lubricants	9,634,407.45	0.00	4,613,275.00	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	89,597,277.00	0.00	93,569,003.70	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,831,835.00	0.00	1,557,040.00	0.00
2211310 Contracted Professional Services	2,572,158,536.40	0.00	13,384,710,716.80	0.00
2211311 Contracted Technical Services	447,463,106.30	0.00	253,613,421.45	0.00
2211323 Laundry Expenses	0.00	0.00	0.00	0.00
2211324 Registration of Land	1,900,000.00	0.00	1,487,670.00	0.00
2211300 Other Operating Expenses	3,112,950,754.70	0.00	13,734,937,851.95	0.00
2210000 Goods and Services	3,609,072,660.40	0.00	13,903,246,594.75	0.00
2220101 Maintenance Expenses - Motor Vehicles	6,073,673.25	0.00	5,784,677.00	0.00
2220100 Routine Maintenance - Vehicles	6,073,673.25	0.00	5,784,677.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	734,575.00	0.00	436,810.00	0.00
2220202 Maintenance of Office Furniture and Equipment	2,897,652.00	0.00	1,754,462.20	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2220205 Maintenance of Buildings and Stations – Non-Residential	0.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	308,950.00	0.00	308,669.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,404,625.00	0.00	2,087,528.00	0.00
2220200 Routine Maintenance - Other Assets	6,345,802.00	0.00	4,587,469.20	0.00
2220000 Routine Maintenance	12,419,475.25	0.00	10,372,146.20	0.00
2430102 National Social Security Fund	0.00	0.00	0.00	0.00
2430100 General Government	0.00	0.00	0.00	0.00
2430000 Interest on Borrowing From Other Government Units	0.00	0.00	0.00	0.00
2620103 African Association of Public Administration (AAPAM)/CAAPAM/CLGF	0.00	0.00	0.00	0.00
2620163 UN Habitat and Human Settlement	0.00	0.00	0.00	0.00
2620188 Shelter Afrique	0.00	0.00	0.00	0.00
2620189 Architectural Heritage Fund (AHF)	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	80,000,000.00	0.00	42,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	80,000,000.00	0.00	42,000,000.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	1,060,000,000.00	0.00	299,999,999.55	0.00
2630203 Capital Grants to Other levels of government	115,000,000.00	0.00	6,484,968,123.15	0.00
2630204 Civil servants housing scheme	200,000,000.00	0.00	200,000,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	1,375,000,000.00	0.00	6,984,968,122.70	0.00
2630000 Grants & Transfer To Other Govt. Units	1,455,000,000.00	0.00	7,026,968,122.70	0.00
2710102 Gratuity - Civil Servants	3,375,805.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	3,375,805.00	0.00	0.00	0.00
2710000 Social Security Benefits	3,375,805.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	102,352,977.75	0.00
3110200 Construction of Building	0.00	0.00	102,352,977.75	0.00
3110301 Refurbishment of Residential Buildings	899,999,999.95	0.00	782,756,527.10	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	899,999,999.95	0.00	782,756,527.10	0.00
3110401 Major Roads	0.00	0.00	65,763,077.00	0.00
3110402 Access Roads	0.00	0.00	0.00	0.00
3110400 Construction of Roads	0.00	0.00	65,763,077.00	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	4,252,432,575.25	0.00	3,286,912,912.60	0.00
3110500 Construction and Civil Works	4,252,432,575.25	0.00	3,286,912,912.60	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	0.00	0.00	70,000,007.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	70,000,007.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	474,381.00	0.00	521,668.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	227,000.00	0.00	0.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111011 Purchase of Lighting Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	701,381.00	0.00	521,668.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	0.00	0.00	0.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	289,964,070.70	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	169,015.00	0.00
3111111 Purchase of ICT Networking and	0.00	0.00	174,488,245.55	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Communication Equipment				
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111114 Purchase of Survey Equipment	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	444,621,331.25	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	391,778,732.05	0.00	237,618,760.70	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	391,778,732.05	0.00	237,618,760.70	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	5,544,912,688.25	0.00	4,990,547,261.40	0.00
5120201 Borrowing from Foreign Governments	0.00	0.00	0.00	0.00
5120202 Borrowing from International Organizations	0.00	0.00	0.00	764,999,815.80
5120200 Foreign Borrowing-Direct Payments	0.00	0.00	0.00	764,999,815.80
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	0.00	0.00	764,999,815.80
6510267 Nairobi Metropolitan Service Improvement Project	0.00	0.00	0.00	0.00
6510281 Nairobi Metropolitan Service Improvement Project	0.00	0.00	1,884.95	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	1,884.95	0.00
6510000 Special Accounts	0.00	0.00	1,884.95	0.00
6530101 Ministry HQ Recurrent Bank A/C	1,510,048.50	0.00	41,625.15	0.00
6530100 Recurrent Bank Accounts	1,510,048.50	0.00	41,625.15	0.00
6530000 Recurrent Bank Accounts	1,510,048.50	0.00	41,625.15	0.00
6540101 Ministry HQ Development Bank A	77,544.25	0.00	50,601.00	0.00
6540100 Development Bank Accounts	77,544.25	0.00	50,601.00	0.00
6541127 Kenya Urban Support Programme Account	90,222,048.35	0.00	239,071,646.00	0.00
6541138 Nairobi Metropolitan Service Improvement Project Cpart Fund	3,686,897.55	0.00	1,787,530.00	0.00
6541100	93,908,945.90	0.00	240,859,176.00	0.00
6540000 Development Bank Accounts	93,986,490.15	0.00	240,909,777.00	0.00
6550101 Ministry HQ Deposit Bank A/C	477,979,857.70	0.00	445,101,395.65	0.00
6550109 Kenya Italy Debt for Development Programme	0.00	0.00	0.00	0.00
6550142 Rent from Government Building and Housing AIA(Bank)	35,809,701.95	0.00	3,452.20	0.00
6550143 Rent from Government Building and Housing AIA a/c	0.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	513,789,559.65	0.00	445,104,847.85	0.00
6550000 Deposit Bank Account	513,789,559.65	0.00	445,104,847.85	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6590203 NBI.MET.SERV.IMPROVEMENT PROJECT CPART FND	0.00	0.00	0.00	0.00
6590200 Foreign Cash Holdings	0.00	0.00	0.00	0.00
6590000 Foreign Currency and Foreign D	0.00	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
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	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	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
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/C	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	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	3,454,912.20	0.00	3,454,912.20
7310124 Deposit -Rent from Government	0.00	35,809,701.95	0.00	3,452.20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Building				
7310100 General Deposits Items	0.00	39,264,614.15	0.00	3,458,364.40
7310000 Deposits	0.00	39,264,614.15	0.00	3,458,364.40
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
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	477,979,857.70	0.00	445,101,395.65
7320200 Other General Liabilities	0.00	477,979,857.70	0.00	445,101,395.65
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	477,979,857.70	0.00	445,101,395.65
380101 General Withholding Tax	0.00	0.00	0.00	0.00
380100	0.00	0.00	0.00	0.00
380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
390100 System Required Liabilities	0.00	0.00	0.00	0.00
399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
910100 General Provisions	0.00	0.00	0.00	0.00
910201 Exchequer Releases/ Provisioning Account	0.00	103,580,538,604.65	0.00	93,384,343,527.30
9910209 Remittances to Exchequer	19,810,524.80	0.00	19,718,298.50	0.00
Miscellaneous Revenue				
910200 Exchequer Provisions	19,810,524.80	103,580,538,604.65	19,718,298.50	93,384,343,527.30
910000 Provisions	19,810,524.80	103,580,538,604.65	19,718,298.50	93,384,343,527.30
9990101 Opening Balance Bank	0.00	1,238,712,215.00	0.00	1,238,712,215.00
9990100 Opening Balance Bank	0.00	1,238,712,215.00	0.00	1,238,712,215.00
999999 Consolidated Fund	94,365,839,068.90	0.00	69,407,842,035.20	0.00
999900	94,365,839,068.90	0.00	69,407,842,035.20	0.00
9990000 Opening Balance Reserves	94,365,839,068.90	1,238,712,215.00	69,407,842,035.20	1,238,712,215.00
Total	106,354,495,291.50	106,354,495,291.50	96,710,010,889.60	96,710,010,889.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 23-JUL-22

1094 DEV-STATE DEPT FOR HOUSING URBAN D

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395583

Balance as per bank certificate	77,544.25
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	77,544.25

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 23-JUL-22

1094 DEV-STATE DEPT FOR HOUSING URBAN I

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395583

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

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		Amount
No	Date	
Total :		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		Amount
No	Date	
Total :		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
Total :		

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 25-JUL-22

1094 REC-STATE DEPT FOR HOUSING AND URB

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395516

Balance as per bank certificate	1,510,048.50
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	1,510,048.50

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 25-JUL-22

1094 REC-STATE DEPT FOR HOUSING AND UR

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395516

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

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		Amount
No	Date	
		Total :

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		Amount
No	Date	
		Total :

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
		Total :

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 27-JUL-22

1094 DEP-STATE DEPT FOR HOUSING AND URE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395672

Balance as per bank certificate	477,979,857.70
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	477,979,857.70

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 27-JUL-22

1094 DEP-STATE DEPT FOR HOUSING AND UR

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395672

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

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 27-JUL-22

1094- NAMSIP (COUNTER FUND)

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396938

Balance as per bank certificate	3,686,897.55
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	3,686,897.55

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 27-JUL-22

1094- NAMSIP (COUNTER FUND)

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396938

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

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 27-JUL-22

1094 NAIROBI METROPOLITAN SERV IMPR PRC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396954

Balance as per bank certificate	0.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	0.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 27-JUL-22

1094 NAIROBI METROPOLITAN SERV IMPR P

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396954

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

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		Amount
No	Date	
		Total :

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		Amount
No	Date	
		Total :

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
		Total :

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 04-AUG-22

1094 KENYA URBAN SUPPORT PROGRAMME

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396946

Balance as per bank certificate	90,222,048.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	90,222,048.35

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 04-AUG-22

1094 KENYA URBAN SUPPORT PROGRAMME

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396946

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

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		Amount
No	Date	
Total :		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		Amount
No	Date	
Total :		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
Total :		

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 08-JUL-22

1094 RENT FROM GOVERNMENT BUILDING AND

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396358

Balance as per bank certificate	35,809,701.95
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	17,046,769.75
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	37,223,657.60
Bank Balance as per Cash Book	55,986,589.80

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 08-JUL-22

1094 RENT FROM GOVERNMENT BUILDING 2

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396358

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
FT22172J48BW	22-JUN-22	EFT Collections	9,500.00
NONREF	22-JUN-22	Inward KEPSS MT 103	56,700.00
NONREF	24-JUN-22	Transfer	30,000.00
NONREF	24-JUN-22	TRFS Payments /BENM/ STD002639/3	117,150.00
NONREF	24-JUN-22	TRFS Payments /BENM/ STD002494	90,800.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PVNO/1249	4,500.00
P00324062222265	27-JUN-22	EFT Collections	2,800.00
FT22175ZCGQV	27-JUN-22	EFT Collections	3,000.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PV0764	10,500.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PV016777	538,657.40
NONREF	27-JUN-22	TRFS Payments /BENM/ STD1821	28,000.00
NONREF	27-JUN-22	TRFS Payments /BENM/ STD7428/2	281,890.00
NONREF	27-JUN-22	TRFS Payments /BENM/ STD2571	23,850.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PV NO 2369	87,110.00
NONREF	27-JUN-22	TRFS Payments /BENM/ LSTD 01414	573,241.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PV21227938	127,708.50
NONREF	27-JUN-22	TRFS Payments /BENM/ STD1606/41405/E	307,500.00
NONREF	27-JUN-22	TRFS Payments /BENM/ STD003572	18,700.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PV 1524	55,200.00
NONREF	27-JUN-22	TRFS Payments /BENM/ 4134	63,913.00
NONREF	27-JUN-22	TRFS Payments /BENM/ SH3369	914,723.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PV9020	883,121.50
NONREF	27-JUN-22	TRFS Payments /BENM/ PV012/1	30,642.50
NONREF	27-JUN-22	TRFS Payments /BENM/ 2042083757	20,000.00
NONREF	27-JUN-22	TRFS Payments /BENM/ STD002338	109,450.00
NONREF	27-JUN-22	TRFS Payments /BENM/ STD180322	253,300.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PV CAB0099	152,730.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PV NO 5449	72,915.00
NONREF	27-JUN-22	TRFS Payments /BENM/ SD-JUN 2022-26	7,500.00
FT22178T7G54	28-JUN-22	EFT Collections	19,600.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 2848-2022	107,220.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 2841-2022	32,251.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 1976/69	36,210.00
NONREF	28-JUN-22	TRFS Payments /BENM/ STD00003610	683,217.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 3270	4,000.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 3917 06 HRENT	12,000.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 3924 06 HOUSI	12,500.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 3914 06 HRENT	7,800.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 3912 06 HRENT	12,500.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 3920 06 HRENT	6,500.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 3916 06 HRENT	21,200.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 3913 06 HRENT	19,900.00
NONREF	28-JUN-22	TRFS Payments /BENM/ 3918 06 HRENT	61,805.00
NONREF	28-JUN-22	TRFS Payments /BENM/ PV4490	13,200.00
NONREF	28-JUN-22	TRFS Payments /BENM/ STD2571	4,500.00
NONREF	28-JUN-22	TRFS Payments /BENM/ DCI-09482/1	3,419,581.00
NONREF	28-JUN-22	TRFS Payments /BENM/ NYS3855/1	52,818.00
NONREF	28-JUN-22	TRFS Payments /BENM/ NYS3855	2,016,630.50

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 08-JUL-22

1094 RENT FROM GOVERNMENT BUILDING AND

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396358

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts			Amount
No	Date		
NONREF	28-JUN-22	TRFS Payments /BENM/ 2022063521	20,800.00
NONREF	29-JUN-22	Inward KEPSS MT 103	3,596.00
P03628062220990	29-JUN-22	EFT Collections	16,500.00
NONREF	29-JUN-22	TRFS Payments /BENM/ STD007343	97,200.00
NONREF	29-JUN-22	Inward KEPSS MT 103	100,700.00
NONREF	29-JUN-22	Inward KEPSS MT 103	4,000.00
NONREF	29-JUN-22	Inward KEPSS MT 103	2,500.00
NONREF	29-JUN-22	TRFS Payments /BENM/ JUD JUN 2022 SA	694,368.55
NONREF	29-JUN-22	TRFS Payments /BENM/ IB3211/6/2022	6,000.00
NONREF	29-JUN-22	TRFS Payments /BENM/ AG/CL030-02-06	414,004.00
NONREF	29-JUN-22	TRFS Payments /BENM/ SD22 JUNE 2022	6,500.00
NONREF	30-JUN-22	Inward KEPSS MT 103	9,000.00
P02529062255413	30-JUN-22	EFT Collections	18,520.00
P00229062258733	30-JUN-22	EFT Collections	2,000.00
36179	30-JUN-22	Outward Chq	38,000.00
36178	30-JUN-22	Outward Chq	13,500.00
NONREF	30-JUN-22	TRFS Payments /BENM/ FNDEDMAY22	222,200.00
NONREF	30-JUN-22	TRFS Payments /BENM/ PV 1812	73,500.00
NONREF	30-JUN-22	Inward KEPSS MT 103	117,450.00
NONREF	30-JUN-22	TRFS Payments /BENM/ IB2949/5/2022	228,000.00
NONREF	30-JUN-22	TRFS Payments /BENM/ JUN 2022 HOUSE	5,600.00
NONREF	30-JUN-22	TRFS Payments /BENM/ NLC 5498	58,784.00
NONREF	30-JUN-22	TRFS Payments /BENM/ PVNO/0778	4,500.00
NONREF	30-JUN-22	TRFS Payments /BENM/ PVNO/0913	4,500.00
NONREF	06-JUL-22	Inward KEPSS MT 103	217,500.00
NONREF	06-JUL-22	Inward KEPSS MT 103	2,800.00
506603810	06-JUL-22	EFT Collections	8,000.00
NONREF	06-JUL-22	Inward KEPSS MT 103	92,700.00
NONREF	06-JUL-22	TRFS Payments /BENM/ STD170622/41417	579,288.50
NONREF	06-JUL-22	Inward KEPSS MT 103	60,800.00
NONREF	05-JUL-22	Inward KEPSS MT 103	6,100.00
NONREF	05-JUL-22	TRFS Payments /BENM/ 004425	430,800.00
NONREF	05-JUL-22	Inward KEPSS MT 103	72,300.00
3	01-JUL-22	EFT Collections	30,140.00
FT22180234HP	01-JUL-22	EFT Collections	1,500.00
NONREF	01-JUL-22	Inward KEPSS MT 103	2,000.00
NONREF	01-JUL-22	TRFS Payments /BENM/ STD10668	66,000.00
NONREF	01-JUL-22	Inward KEPSS MT 103	10,800.00
NONREF	04-JUL-22	Inward KEPSS MT 103	54,500.00
NONREF	04-JUL-22	Inward KEPSS MT 103	1,800.00
NONREF	04-JUL-22	TRFS Payments /BENM/ 21-JUN-2022	68,300.00
FT22181XCS9B	04-JUL-22	EFT Collections	7,500.00
FT221815XR0J	04-JUL-22	EFT Collections	15,000.00
NONREF	04-JUL-22	TRFS Payments /BENM/ SAL508	1,600.00
NONREF	04-JUL-22	TRFS Payments /BENM/ SAL206	172,200.00
NONREF	04-JUL-22	TRFS Payments /BENM/ STD0489	47,000.00
NONREF	04-JUL-22	TRFS Payments /BENM/ 003963	924,884.30
NONREF	04-JUL-22	Inward KEPSS MT 103	6,500.00
NONREF	07-JUL-22	TRFS Payments /BENM/ STD20062022	101,600.00
NONREF	08-JUL-22	Inward KEPSS MT 103	5,000.00
NONREF	08-JUL-22	Inward KEPSS MT 103	5,000.00
36180	08-JUL-22	Outward Chq	83,000.00
36181	08-JUL-22	Outward Chq	36,000.00
NONREF	08-JUL-22	TRFS Payments /BENM/ 007148	294,900.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 08-JUL-22

1094 RENT FROM GOVERNMENT BUILDING AI

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396358

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
36182	08-JUL-22	Outward Chq	27,500.00
36183	08-JUL-22	Outward Chq	22,000.00
36184	08-JUL-22	Outward Chq	11,500.00
Total :			17,046,769.75

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
FT21257BWCX6	14-SEP-21		1,025,684.80
FT21323NEC	19-NOV-21		136,000.00
FT213414HBTL	07-DEC-21		8,000.00
FT22003KP04J	03-JAN-22		800.00
FT22026RRRGM	26-JAN-22		60,000.00
FT22060TB7YWMS	01-MAR-22		11,000.00
A			
FT22060BWY6Y	01-MAR-22		75,500.00
FT22061P3334	02-MAR-22		45,000.00
FT22061XN7W6	02-MAR-22		107,400.00
FT22061L6XQ7	02-MAR-22		111,276.00
FT22061OHMMQ	02-MAR-22		266,150.00
FT220617WC3D	02-MAR-22		578,194.95
FT22061POIGZ	02-MAR-22		647,248.55
FT22061L2SS2	02-MAR-22		702,006.55
FT220614LFGY	02-MAR-22		1,037,280.00
FT22061MO2VG	02-MAR-22		13,460,039.00
FT22061SVQ7G	02-MAR-22		7,500.00
FT22061S7MNP	02-MAR-22		12,500.00
FT220612KSTX	02-MAR-22		20,000.00
FT22070P17JR\MSA	11-MAR-22		3,500.00
FT22070J57DX\MSA	11-MAR-22		24,500.00
FT220705JN9H\MSA	11-MAR-22		55,500.00
FT2207009SMM4	11-MAR-22		123,450.00
FT220741V6VT	15-MAR-22		2,800.00
FT220946W6RY	04-APR-22		7,500.00
FT22129K98VJ	09-MAY-22		20,000.00
FT22153GP2HT	02-JUN-22		90,000.00
FT22153D552Z	02-JUN-22		103,400.00
FT22153Q8CLW	02-JUN-22		404,825.50
FT22153X9R5L	02-JUN-22		879,621.50
FT221532VCCS	02-JUN-22		36,210.00
FT22153CR64H	02-JUN-22		41,533.00
FT221537FX64	02-JUN-22		44,500.00
FT221530KGOV	02-JUN-22		63,913.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 08-JUL-22

1094 RENT FROM GOVERNMENT BUILDING AND

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396358

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
FT22153OCZR4	02-JUN-22	75,900.00
FT22153J45K4	06-JUN-22	2,000.00
FT22175LZML6	22-JUN-22	90,000.00
FT22178WQ9VQ	27-JUN-22	2,800.00
FT22178FYLGF	27-JUN-22	3,000.00
FT2217862515	27-JUN-22	4,500.00
FT22178V53YQ	27-JUN-22	7,500.00
FT22178G779K	27-JUN-22	253,300.00
FT22178779XXH	27-JUN-22	281,890.00
FT22178WOCHR	27-JUN-22	307,500.00
FT221784IZKC	27-JUN-22	538,657.40
FT22178NV4ZS	27-JUN-22	63,913.00
FT221783IINC	27-JUN-22	72,915.00
FT22178RDGTF	27-JUN-22	87,110.00
FT22178VV2LV	27-JUN-22	109,450.00
FT22178RTLK9	27-JUN-22	127,708.50
FT22178PGKOT	27-JUN-22	152,730.00
FT22178M3MB7	27-JUN-22	573,241.00
FT22178LLJCP	27-JUN-22	883,121.50
FT22178W6XWY	27-JUN-22	914,723.00
FT22178OD17G	27-JUN-22	10,500.00
FT22178ZCPPD	27-JUN-22	18,700.00
FT22178F538R	27-JUN-22	23,850.00
FT221782TGWT	27-JUN-22	28,000.00
FT22178K6JBD	27-JUN-22	30,642.50
FT22178RZQ46	27-JUN-22	55,200.00
FT22179QWDJY	28-JUN-22	4,000.00
FT22179YH7C5	28-JUN-22	4,500.00
FT22179BLMR4	28-JUN-22	6,500.00
FT22179SCKVC	28-JUN-22	7,800.00
FT22179P18TQ	28-JUN-22	12,000.00
FT22179L8B5V	28-JUN-22	12,500.00
FT22179T2TO4	28-JUN-22	12,500.00
FT22179SOLG9	28-JUN-22	13,200.00
FT22179464FS	28-JUN-22	36,210.00
FT22179T93HQ	28-JUN-22	52,818.00
FT22179C8WKD	28-JUN-22	61,805.00
FT22179C8WKD	28-JUN-22	61,805.00
FT22179KHMNR	28-JUN-22	107,220.00
FT22179TKRL	28-JUN-22	683,217.00
FT221794PGV4	28-JUN-22	2,016,630.50
FT22179ZT8SJ	28-JUN-22	3,419,581.00
FT22179BLMR4	28-JUN-22	6,500.00
FT22179SCKVC	28-JUN-22	7,800.00
FT22179P18TO	28-JUN-22	12,000.00
FT22179T2T04	28-JUN-22	12,500.00
FT22179SOLG9	28-JUN-22	13,200.00
FT2217974VFM	28-JUN-22	19,600.00
FT22179ZB54Q	28-JUN-22	19,900.00
FT22179N42JF	28-JUN-22	20,800.00
FT22179SHTKY	28-JUN-22	21,200.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 08-JUL-22

1094 RENT FROM GOVERNMENT BUILDING AI

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396358

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			Amount
Receipts			
No	Date		
FT22179LSOXX	28-JUN-22		32,251.00
FT22180RLH3N	29-JUN-22		3,596.00
FT22180ROKDV	29-JUN-22		4,000.00
FT221807BJF2	29-JUN-22		6,000.00
FT22180K231C	29-JUN-22		6,500.00
FT22180YTK8B	29-JUN-22		16,500.00
FT221808MJOT	29-JUN-22		97,200.00
FT22180FTRPO	29-JUN-22		100,700.00
FT22180JNVK6	29-JUN-22		414,004.00
FT22180D18HK	29-JUN-22		694,368.55
FT22181JWYLC	30-JUN-22		9,000.00
FT22181S4PGC\MS	30-JUN-22		13,500.00
A			
FT22181MZNZY	30-JUN-22		18,520.00
FT22181MX26Z\MS	30-JUN-22		38,000.00
A			
FT22181MRP95	30-JUN-22		58,784.00
FT22181LXBX7	30-JUN-22		73,500.00
FT2218173GIK	30-JUN-22		117,450.00
FT221819Y5Q3	30-JUN-22		222,200.00
FT22181KVM4K	30-JUN-22		228,000.00
FT22181BD9FG	30-JUN-22		4,500.00
FT22181DRJIF	30-JUN-22		5,600.00
FT22181WD11B	30-JUN-22		2,000.00
FT22181DIN2Y	30-JUN-22		4,500.00
FT22181J3D72	30-JUN-22		4,500.00
FT221819JIYV	30-JUN-22		4,500.00
FT22182N4VZK	01-JUL-22		30,140.00
FT221824NHZG	01-JUL-22		66,000.00
FT221828JZ4N	01-JUL-22		1,500.00
FT22182FWYLZ	01-JUL-22		2,000.00
FT22182TX7FK	01-JUL-22		10,800.00
FT22185FP35V	04-JUL-22		1,600.00
FT22185B4JS5	04-JUL-22		1,800.00
FT22185D42GV	04-JUL-22		6,500.00
FT221859XQ56	04-JUL-22		7,500.00
FT22185CIW22	04-JUL-22		15,000.00
FT22185H5DMZ	04-JUL-22		47,000.00
FT22185WL4T9	04-JUL-22		54,500.00
FT22185YOJ35	04-JUL-22		68,300.00
FT22185XY9CI	04-JUL-22		172,200.00
FT22185TLLJJ	04-JUL-22		924,884.30
FT221862ZXIZ	04-JUL-22		6,100.00
FT221865CMZY	05-JUL-22		72,300.00
FT22186G68RB	05-JUL-22		430,800.00
FT2218701CHB	06-JUL-22		2,800.00
FT221877JQXX	06-JUL-22		8,000.00
FT22187BX7SZ	06-JUL-22		60,800.00
FT22187969BW	06-JUL-22		92,700.00
FT22187HGJOC	06-JUL-22		217,500.00
FT22187DDV3M	06-JUL-22		579,288.50

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 08-JUL-22

1094 RENT FROM GOVERNMENT BUILDING AND

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396358

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
FT22188F4BNJ	07-JUL-22	101,600.00
FT22189SXIGN	08-JUL-22	5,000.00
FT22189T6B9V	08-JUL-22	5,000.00
FT22189RH26B\MS	08-JUL-22	11,500.00
A		
FT22189FJ4PR\MSA	08-JUL-22	22,000.00
FT22189J5HJ3\MSA	08-JUL-22	27,500.00
FT22189IC2R9\MSA	08-JUL-22	36,000.00
FT22189IC2R9\MSA	08-JUL-22	83,000.00
FT22189VZ8C8	08-JUL-22	294,900.00
Total :		37,223,657.60



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	10,196,195,077.35	25,091,504,523.10
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	764,999,815.80
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	1,018,000,000.00	873,395,571.45
TOTAL RECEIPTS		11,214,195,077.35	26,729,899,910.35
PAYMENTS			
Compensation of Employees	12	734,778,970.60	665,258,295.90
Use of goods and Services	13	3,621,492,135.65	13,913,618,740.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,455,000,000.00	7,026,968,122.70
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,375,805.00	0.00
Acquisition of Assets	18	5,544,912,688.25	4,990,547,261.40
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		11,359,559,599.50	26,596,392,420.95
SURPLUS/DEFICIT		(145,364,522.15)	133,507,489.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	609,286,098.30	686,058,134.95
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		609,286,098.30	686,058,134.95
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		609,286,098.30	686,058,134.95
Financial Liabilities			
Accounts Payables - Deposits	24	517,244,471.85	448,559,760.05
NET FINANCIAL ASSETS		92,041,626.45	237,498,374.90
REPRESENTED BY			
Fund Balance b/fwd	25	237,498,374.90	109,808,695.50
Prior Year Adjustment	26	(92,226.30)	(5,817,810.00)
Surplus/Deficit for the Year		(145,364,522.15)	133,507,489.40
NET FINANCIAL POSITION		92,041,626.45	237,498,374.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	10,196,195,077.35	25,091,504,523.10
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	1,018,000,000.00	873,395,571.45
Payments for Operating Expenses			
Compensation of Employees	12	734,778,970.60	665,258,295.90
Use of goods and Services	13	3,621,492,135.65	13,913,618,740.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,455,000,000.00	7,026,968,122.70
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,375,805.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		68,684,711.80	66,411,927.65
Prior year adjustments		(92,226.30)	(5,817,810.00)
Net Cash From Operating Activities	A	5,468,140,651.60	4,419,649,052.65
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	5,544,912,688.25	4,990,547,261.40
Net Cash Flow From Investing Activities	B	(5,544,912,688.25)	(4,990,547,261.40)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	764,999,815.80
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	764,999,815.80
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(76,772,036.65)	194,101,607.05
Cash and Cash Equivalent at BEGINNING of The Year		686,058,134.95	491,956,527.90
Cash and Cash Equivalent at END of The Year	22A+22B	609,286,098.30	686,058,134.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1094-State Department For Housing & Urban
Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	5,455,119,672.55	4,162,273,033.90
Exchequer Releases/ Provisioning Account for Q2	9910201	1,067,475,428.65	8,963,816,967.55
Exchequer Releases/ Provisioning Account for Q3	9910201	743,884,398.00	1,140,454,921.10
Exchequer Releases/ Provisioning Account for Q4	9910201	2,929,715,578.15	10,824,959,600.55
TOTAL		10,196,195,077.35	25,091,504,523.10

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	764,999,815.80
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	764,999,815.80

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	1,018,000,000.00	873,395,571.45
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health 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/c's	1990100	0.00	0.00
TOTAL		1,018,000,000.00	873,395,571.45

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	547,999,655.95	484,852,271.70
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	186,779,314.65	180,406,024.20
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		734,778,970.60	665,258,295.90

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	14,184,211.95	14,072,052.40
Communication, Supplies and Services	2210200	4,211,266.20	3,335,836.80
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	10,739,375.00	6,420,900.00
Foreign Travel and Subsistence, and other transportation costs	2210400	2,758,695.00	1,534,452.00
Printing, Advertising and Information Supplies and Services	2210500	1,768,484.00	1,178,347.00
Rentals of Produced Assets	2210600	397,084,217.95	100,139,671.90
Training Expenses	2210700	5,528,922.00	2,709,617.20
Hospitality Supplies and Servi	2210800	5,031,995.00	3,705,243.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	8,753,842.55	6,959,642.00
Office and General Supplies and Services	2211100	36,426,488.60	23,639,705.50
Fuel Oil and Lubricants	2211200	9,634,407.45	4,613,275.00
Other Operating Expenses	2211300	3,112,950,754.70	13,734,937,851.95
Routine Maintenance - Vehicles	2220100	6,073,673.25	5,784,677.00
Routine Maintenance - Other Assets	2220200	6,345,802.00	4,587,469.20
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		3,621,492,135.65	13,913,618,740.95

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	80,000,000.00	42,000,000.00
Capital Grants to Government Agencies and other	2630200	1,375,000,000.00	6,984,968,122.70

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		1,455,000,000.00	7,026,968,122.70

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	3,375,805.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		3,375,805.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	102,352,977.75
Refurbishment of Buildings	3110300	899,999,999.95	782,756,527.10
Construction of Roads	3110400	0.00	65,763,077.00
Construction and Civil Works	3110500	4,252,432,575.25	3,286,912,912.60
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	70,000,007.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	701,381.00	521,668.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	444,621,331.25
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	391,778,732.05	237,618,760.70
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		5,544,912,688.25	4,990,547,261.40

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	1,884.95
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,510,048.50	41,625.15
Development Bank Accounts	6540000	93,986,490.15	240,909,777.00
Deposit Bank Account	6550000	513,789,559.65	445,104,847.85
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
TOTAL		609,286,098.30	686,058,134.95

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

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

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	39,264,614.15	3,458,364.40
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	477,979,857.70	445,101,395.65
TOTAL		517,244,471.85	448,559,760.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	686,058,134.95	491,956,527.90
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	449,565.15
Opening Balance - Deposits	24	(448,559,760.05)	(382,597,397.55)
TOTAL		237,498,374.90	109,808,695.50

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	92,226.30	5,817,810.00
County Transfers	9910300	0.00	0.00
TOTAL		92,226.30	5,817,810.00



Statement of Budget Execution
 Entity: 1094-State Department For Housing & Urban Development
 Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	10,196,195,077.35	(10,196,195,077.35)	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	1,055,000,000.00	0.00	0.00	1,055,000,000.00	1,018,000,000.00	37,000,000.00	96.49%
Total		1,055,000,000.00	0.00	0.00	1,055,000,000.00	11,214,195,077.35	(10,159,195,077.35)	1062.96%
PAYMENTS								
Compensation of Employees	12	840,000,000.00	0.00	(105,220,000.00)	734,780,000.00	734,778,970.60	1,029.40	100.00%
Use of goods and Services	13	4,223,844,825.00	0.00	2,731,343,872.00	6,955,188,697.00	3,621,492,135.65	3,333,696,561.35	52.07%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,332,000,000.00	0.00	210,000,000.00	1,542,000,000.00	1,455,000,000.00	87,000,000.00	94.36%
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	3,375,809.00	3,375,809.00	3,375,805.00	4.00	100.00%
Acquisition of Assets	18	8,892,362,488.00	0.00	(2,610,438,141.00)	6,281,924,347.00	5,544,912,688.25	737,011,658.75	88.27%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		15,288,207,313.00	0.00	229,061,540.00	15,517,268,853.00	11,359,559,599.50	4,157,709,253.50	73.21%



Statement of Budget Execution

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-21 To JUN-22

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
Entity: 1094-State Department For Housing & Urban Development
Current Period: JUL-21 To JUN-22

	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*100%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	8,805,185,917.30	(8,805,185,917.30)	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	1,055,000,000.00	0.00	0.00	1,055,000,000.00	1,018,000,000.00	37,000,000.00	96.49%
Total		1,055,000,000.00	0.00	0.00	1,055,000,000.00	9,823,185,917.30	(8,768,185,917.30)	931.11%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	3,912,000,000.00	0.00	2,470,000,000.00	6,382,000,000.00	3,050,849,180.70	3,331,150,819.30	47.80%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,252,000,000.00	0.00	210,000,000.00	1,462,000,000.00	1,375,000,000.00	87,000,000.00	94.05%
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	8,890,600,000.00	0.00	(2,609,660,000.00)	6,280,940,000.00	5,544,211,307.25	736,728,692.75	88.27%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		14,054,600,000.00	0.00	70,340,000.00	14,124,940,000.00	9,970,060,487.95	4,154,879,512.05	70.58%



Statement of Budget Execution - Development Expenditure
Entity: 1094-State Department For Housing & Urban Development
Current Period: JUL-21 To JUN-22

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1094-State Department For Housing & Urban Development
 Current Period: JUL-21 To JUN-22

	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*100%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,391,009,160.05	(1,391,009,160.05)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	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%
Total		0.00	0.00	0.00	0.00	1,391,009,160.05	(1,391,009,160.05)	0.00%
PAYMENTS								
Compensation of Employees	12	840,000,000.00	0.00	(105,220,000.00)	734,780,000.00	734,778,970.60	1,029.40	100.00%
Use of goods and Services	13	311,844,825.00	0.00	261,343,872.00	573,188,697.00	570,642,954.95	2,545,742.05	99.56%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	80,000,000.00	0.00	0.00	80,000,000.00	80,000,000.00	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	0.00	0.00	3,375,809.00	3,375,809.00	3,375,805.00	4.00	100.00%
Acquisition of Assets	18	1,762,488.00	0.00	(778,141.00)	984,347.00	701,381.00	282,966.00	71.25%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,233,607,313.00	0.00	158,721,540.00	1,392,328,853.00	1,389,499,111.55	2,829,741.45	99.80%



Statement of Budget Execution - Recurrent Expenditure
Entity: 1094-State Department For Housing & Urban Development
Current Period: JUL-21 To JUN-22

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: 1094-State Department For Housing & Urban Development

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2430000	Interest on Borrowing From Other Government Units	0.00	0.00	0.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
	6510000	Special Accounts	0.00	0.00	0.00
	6590000	Foreign Currency and Foreign D	0.00	0.00	0.00
0102000000		Housing Development and Human Settlement	5,835,934,846.00	5,372,098,872.85	463,835,973.15
	2110000	Wages and Salary Contributions	403,104,861.00	403,103,846.30	1,014.70
	2210000	Goods and Services	388,667,848.00	385,064,592.25	3,603,255.75
	2220000	Routine Maintenance	7,687,652.00	7,560,832.40	126,819.60
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	512,000,000.00	425,000,000.00	87,000,000.00
	3110000	Acquisition of Fixed Capital Assets	4,524,474,485.00	4,151,369,601.90	373,104,883.10
0105000000		Urban and Metropolitan Development	9,322,459,621.00	5,629,479,029.85	3,692,980,591.15
	2110000	Wages and Salary Contributions	69,400,460.00	69,400,453.45	6.55
	2210000	Goods and Services	6,455,211,698.00	3,135,783,175.05	3,319,428,522.95
	2220000	Routine Maintenance	10,870,616.00	979,315.00	9,891,301.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	1,030,000,000.00	1,030,000,000.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	1,756,976,847.00	1,393,316,086.35	363,660,760.65
0106000000		General Administration Planning and Support Services	358,874,386.00	357,981,696.80	892,689.20
	2110000	Wages and Salary Contributions	262,274,679.00	262,274,670.85	8.15
	2210000	Goods and Services	88,384,354.00	88,224,893.10	159,460.90
	2220000	Routine Maintenance	4,366,529.00	3,879,327.85	487,201.15
	2710000	Social Security Benefits	3,375,809.00	3,375,805.00	4.00
	3110000	Acquisition of Fixed Capital Assets	473,015.00	227,000.00	246,015.00
0218000000			0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
		Grand Total	15,517,268,853.00	11,359,559,599.50	4,157,709,253.50

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: 1094-State Department For Housing & Urban Development

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1091101400		South Sudan Eastern Africa Transport, Trade & Development Facilitation	0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094000100		Finance and Procurement Services	35,796,770.00	35,560,144.65	236,625.35
	0102000000	Housing Development and Human Settlement	30,064,495.00	30,064,494.00	1.00
	0106000000	General Administration Planning and Support Services	5,732,275.00	5,495,650.65	236,624.35
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094000200		Headquarters Administrative Services	641,197,625.00	640,541,559.05	656,065.95
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	349,890,111.00	349,234,046.15	656,064.85
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	291,307,514.00	291,307,512.90	1.10
1094000300		Government Estates Department	229,100,343.00	228,957,785.30	142,557.70
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	229,100,343.00	228,957,785.30	142,557.70
1094000400		Slum Upgrading and Housing Development	54,336,249.00	54,179,475.45	156,773.55
	0106000000	General Administration Planning and Support Services	3,252,000.00	3,252,000.00	0.00
	0102000000	Housing Development and Human Settlement	51,084,249.00	50,927,475.45	156,773.55
1094000500		Housing Department	184,479,205.00	184,452,468.30	26,736.70
	0102000000	Housing Development and Human Settlement	184,479,205.00	184,452,468.30	26,736.70
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094000600			0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094000700			22,271,817.00	22,229,133.10	42,683.90
	0105000000	Urban and Metropolitan Development	22,271,817.00	22,229,133.10	42,683.90
1094000800			7,420,583.00	7,359,670.00	60,913.00
	0105000000	Urban and Metropolitan Development	7,420,583.00	7,359,670.00	60,913.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094000900			21,002,736.00	20,671,585.80	331,150.20
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	21,002,736.00	20,671,585.80	331,150.20
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094001000		Social Infrastructure	13,193,427.00	12,928,622.65	264,804.35
	0105000000	Urban and Metropolitan Development	13,193,427.00	12,928,622.65	264,804.35
1094001100		Finance and Management Services	0.00	0.00	0.00

	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094001200		Metropolitan Investments	460,890.00	239,000.00	221,890.00
	0105000000	Urban and Metropolitan Development	460,890.00	239,000.00	221,890.00
1094001300		Urban Development	48,301,432.00	47,963,612.90	337,819.10
	0105000000	Urban and Metropolitan Development	48,301,432.00	47,963,612.90	337,819.10
1094001400		Urban Social Infrastructure and Utilities	1,561,222.00	912,390.00	648,832.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	1,561,222.00	912,390.00	648,832.00
1094001500			0.00	0.00	0.00
	0218000000		0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094001600			0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
	0218000000		0.00	0.00	0.00
1094001700			0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
	0218000000		0.00	0.00	0.00
1094001800			80,000,000.00	80,000,000.00	0.00
	0105000000	Urban and Metropolitan Development	80,000,000.00	80,000,000.00	0.00
1094001900			41,998,969.00	42,307,751.05	(308,782.05)
	0102000000	Housing Development and Human Settlement	41,998,969.00	42,307,751.05	(308,782.05)
1094002100			11,207,585.00	11,195,913.30	11,671.70
	0102000000	Housing Development and Human Settlement	11,207,585.00	11,195,913.30	11,671.70
1094100100			10,340,000.00	10,340,000.00	0.00
	0105000000	Urban and Metropolitan Development	10,340,000.00	10,340,000.00	0.00
1094100200			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094100300			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094100400			200,000,000.00	117,370,184.50	82,629,815.50
	0105000000	Urban and Metropolitan Development	200,000,000.00	117,370,184.50	82,629,815.50
1094100500		Kenya Municipal Programme II	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1094100600		Kenya Informal Settlement Improvement Project (KISIP)	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094100700		National Slum Upgrading Project	365,000,000.00	365,000,000.00	0.00
	0105000000	Urban and Metropolitan Development	250,000,000.00	250,000,000.00	0.00
	0102000000	Housing Development and Human Settlement	115,000,000.00	115,000,000.00	0.00
1094100800			0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094100900		National Secretariat for Human Settlement	54,000,000.00	53,990,593.80	9,406.20
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	54,000,000.00	53,990,593.80	9,406.20
1094101000			0.00	0.00	0.00

	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094101100		Civil Servant Housing Scheme Fund	237,000,000.00	200,000,000.00	37,000,000.00
	0102000000	Housing Development and Human Settlement	237,000,000.00	200,000,000.00	37,000,000.00
1094101200		Maintenance of Government Pool Houses	1,018,000,000.00	1,017,999,999.95	0.05
	0102000000	Housing Development and Human Settlement	1,018,000,000.00	1,017,999,999.95	0.05
1094101300			0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094101400		Construction of Housing Units for National Police & Kenya Prison	750,000,000.00	749,939,964.80	60,035.20
	0102000000	Housing Development and Human Settlement	750,000,000.00	749,939,964.80	60,035.20
1094101500			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094101600		Construction of Vision 2030 Flagship and ESP Markets	100,000,000.00	92,666,936.60	7,333,063.40
	0105000000	Urban and Metropolitan Development	100,000,000.00	92,666,936.60	7,333,063.40
1094101700			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094101800		Nairobi Metropolitan Services Improvement Project (NAMSIP)	100,000,000.00	98,100,631.85	1,899,368.15
	0105000000	Urban and Metropolitan Development	100,000,000.00	98,100,631.85	1,899,368.15
1094101900			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094102000			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094102100		Construction of Kerugoya Kutus stormwater drainage	86,600,000.00	86,229,533.85	370,466.15
	0105000000	Urban and Metropolitan Development	86,600,000.00	86,229,533.85	370,466.15
1094102200			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094102300			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094102400			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094102500		Construction of Chaka Market	100,000,000.00	98,950,214.90	1,049,785.10
	0105000000	Urban and Metropolitan Development	100,000,000.00	98,950,214.90	1,049,785.10
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094102700			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094104000			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094104100			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094104200			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094104300			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094104800			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094104900			0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00

1094105000		Kenya Urban Programme (KenUP)	850,000,000.00	572,457,546.15	277,542,453.85
	0105000000	Urban and Metropolitan Development	850,000,000.00	572,457,546.15	277,542,453.85
1094105100			0.00	0.00	0.00
	0218000000		0.00	0.00	0.00
1094105200			0.00	0.00	0.00
	0218000000		0.00	0.00	0.00
1094105300		Construction of Affordable Housing Unit	1,200,000,000.00	1,196,045,811.60	3,954,188.40
	0102000000	Housing Development and Human Settlement	1,200,000,000.00	1,196,045,811.60	3,954,188.40
1094105400		Construction of Social Housing Units	500,000,000.00	500,000,000.00	0.00
	0102000000	Housing Development and Human Settlement	500,000,000.00	500,000,000.00	0.00
1094105500		Development of Appropriate Building Material and Technology (Rural Housing)	150,000,000.00	145,251,854.75	4,748,145.25
	0102000000	Housing Development and Human Settlement	150,000,000.00	145,251,854.75	4,748,145.25
1094105800		Construction of Gikomba Market	200,000,000.00	199,984,700.00	15,300.00
	0105000000	Urban and Metropolitan Development	200,000,000.00	199,984,700.00	15,300.00
1094105900		Redevelopment of Githurai Market	200,000,000.00	199,124,498.00	875,502.00
	0105000000	Urban and Metropolitan Development	200,000,000.00	199,124,498.00	875,502.00
1094106000		Redevelopment of Kamukunji Market	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094106100		Redevelopment of Dagoretti Market	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094106200			0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
1094106300			24,000,000.00	23,040,034.80	959,965.20
	0102000000	Housing Development and Human Settlement	24,000,000.00	23,040,034.80	959,965.20
1094106500			700,000,000.00	700,000,000.00	0.00
	0105000000	Urban and Metropolitan Development	700,000,000.00	700,000,000.00	0.00
1094106600		Strategic Interventions	5,520,000,000.00	2,261,000,022.00	3,258,999,978.00
	0105000000	Urban and Metropolitan Development	5,520,000,000.00	2,261,000,022.00	3,258,999,978.00
1094106700		Construction of Meru-Makutano Trunk Sewer Line	10,000,000.00	8,877,194.75	1,122,805.25
	0102000000	Housing Development and Human Settlement	10,000,000.00	8,877,194.75	1,122,805.25
1094106800		Nyansiongo Market	100,000,000.00	99,991,765.15	8,234.85
	0105000000	Urban and Metropolitan Development	100,000,000.00	99,991,765.15	8,234.85
1094106900		Muthithi Market	70,000,000.00	29,039,640.00	40,960,360.00
	0105000000	Urban and Metropolitan Development	70,000,000.00	29,039,640.00	40,960,360.00
1094107000			150,000,000.00	150,000,000.00	0.00
	0102000000	Housing Development and Human Settlement	150,000,000.00	150,000,000.00	0.00
1094107100		Construction Of Uhuru Business Park Kisumu	200,000,000.00	200,000,000.00	0.00
	0102000000	Housing Development and Human Settlement	200,000,000.00	200,000,000.00	0.00
1094107500			110,000,000.00	110,000,000.00	0.00
	0102000000	Housing Development and Human Settlement	110,000,000.00	110,000,000.00	0.00
1094109700		Development of Markets in Nairobi	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094109800		Kenya Informal Settlement Improvement Project	770,000,000.00	354,047,531.00	415,952,469.00
	0102000000	Housing Development and Human Settlement	770,000,000.00	354,047,531.00	415,952,469.00
1094109900		Mathari Modern Market	0.00	0.00	0.00
	0105000000	Urban and Metropolitan Development	0.00	0.00	0.00
1094110000			150,000,000.00	130,946,730.45	19,053,269.55
	0105000000	Urban and Metropolitan	150,000,000.00	130,946,730.45	19,053,269.55

		Development			
1094110600			200,000,000.00	199,665,099.05	334,900.95
	0105000000	Urban and Metropolitan Development	200,000,000.00	199,665,099.05	334,900.95
		Grand Total	15,517,268,853.00	11,359,559,599.50	4,157,709,253.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

		Development			
1094110600			200,000,000.00	199,665,099.05	334,900.95
	0105000000	Urban and Metropolitan Development	200,000,000.00	199,665,099.05	334,900.95
		Grand Total	15,517,268,853.00	11,359,559,599.50	4,157,709,253.50

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: 1094-State Department For Housing & Urban Development

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0102000000		Housing Development and Human Settlement	5,835,934,846.00	5,372,098,872.85	463,835,973.15
	0102010000	Housing Development	2,725,627,949.00	2,265,591,611.65	460,036,337.35
	0102020000	Estate Management	1,289,099,312.00	1,289,265,536.30	(166,224.30)
	0102030000		1,821,207,585.00	1,817,241,724.90	3,965,860.10
0105000000		Urban and Metropolitan Development	9,322,459,621.00	5,629,479,029.85	3,692,980,591.15
	0105010000	Urban Mobility and Transport	200,000,000.00	117,370,184.50	82,629,815.50
	0105020000	Metropolitan Planning & Infrastructure Development	7,285,656,967.00	4,012,572,483.80	3,273,084,483.20
	0105040000	Urban Planning, Investment and Research	1,836,802,654.00	1,499,536,361.55	337,266,292.45
	0105050000	Urban Markets Development	0.00	0.00	0.00
	0105060000		0.00	0.00	0.00
0106000000		General Administration Planning and Support Services	358,874,386.00	357,981,696.80	892,689.20
	0106010000	Administration, Planning & Support Services	358,874,386.00	357,981,696.80	892,689.20
	0106020000	Procurement, Warehousing and Supply	0.00	0.00	0.00
0218000000			0.00	0.00	0.00
	0218010000		0.00	0.00	0.00
	0218020000		0.00	0.00	0.00
	0218030000		0.00	0.00	0.00
		Grand Total	15,517,268,853.00	11,359,559,599.50	4,157,709,253.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING,
URBAN DEVELOPMENT AND PUBLIC WORKS**
State Department for Housing and Urban Development

6th Floor,
Ardhi House
1st Ngong Avenue
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OFFICE OF THE PRINCIPAL SECRETARY
P.O. Box 30119-00100
Tel: +254 (0) 20 2734886
NAIROBI

Ref. No: MTIHUD/DH/3/3/Vol. VI/ (495)

Date: 30th September, 2022

Dr. Julius Muia, CBS
Principal Secretary
The National Treasury
P.O Box 30007-00100
NAIROBI

Dear Mr. Muia

**RE: REVISED PENDING BILLS LIST FOR THE FY 2021/22 AND PRIOR YEARS AS
AT 30TH JUNE, 2022**

Refer to your Circular Ref: E5/03 'S' (28) dated 30th June, 2022 on Guidelines for Implementation of the FY 2022/23 and the Medium Term Budget that required for the submission of Pending Bills as at 30th June, 2022.

Forwarded herewith, please find the comprehensive revised list of all pending bills with accompanying remarks on reason for non-payment.

Thank you for continued support.

Yours sincerely,

Charles M. Hinga, CBS, CA (SA)
PRINCIPAL SECRETARY

Encls.

Copy to: **Mr. James W. Macharia, EGH**
Cabinet Secretary
Ministry of Transport, Infrastructure, Housing
Urban Development and Public Works
NAIROBI

HON. (Amb) Ukur Yatani, EGH
Cabinet Secretary
The National Treasury and Planning
P.O Box 30007-00100
NAIROBI

APPENDIX 1: PENDING BILLS REPORTING TEMPLATE

Summary Table: 1 Analysis of pending bills

Financial Year	FY 2021/2022 Kshs.		Prior years Kshs.		Total Kshs.	Remarks
	Rec.	Dev.	Rec.	Dev.		
1 Bills verified & payable	4,380,340.00	657,997,374.65	0.00	214,481,936.45	876,859,651.10	
2 Bills under verification	0.00	0.00	0.00	265,726,672.00	265,726,672.00	
3 Bills under the DCI/EACC	0.00	0.00	0.00	0.00	0.00	
4 Contested/Courts Award	0.00	0.00	0.00	491,768,237.03	491,768,237.03	
5 Ineligible Bills	0.00	0.00	0.00	0.00	0.00	
Total pending bills	4,380,340.00	657,997,374.65	0.00	971,976,845.48	1,634,354,560.13	

Summary Table: 2 Settlement of verified and payable pending bills

Verified and payable pending bills	Amount Kshs		Total
	Rec.	Dev.	
A Bills verified & payable	4,380,340.00	872,479,311.10	876,859,651.10
B Amount paid	0.00	0.00	0.00
C Outstanding Balance	4,380,340.00	872,479,311.10	876,859,651.10

Summary Table: 3 Detailed Schedule of Pending Bills

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
Recurrent Pending Bills						
1	Scrubz Services & Office Solutions	PO No. 4667, Invoice no. 6693	Marker Pens, A box of 24 Dozens - 14 Boxes	588,000.00	2021/22	Lack of Exchequer
2	Dylis Company Limited	PO No. 4635, Invoice no. 043	Assorted Office Toners	1,732,340.00	2021/22	Lack of Exchequer
3	R.H Devan Limited	PO No. 4368, Invoice no. 268884	Fuel(Diesel) Payment for the months of May to June 2022	1,840,000.00	2021/22	Lack of Exchequer
4	Boraq		BORAQS CPD Seminar on 23rd to 24th June 2022	220,000.00	2021/22	Lack of Exchequer
	Sub - Total			4,380,340.00		
Development Pending Bills						
5	Daykoh Enterprises	PO No. 4653, Invoice no. 00782	supply of: Toner CF; 410-Black,411-Yellow,412 -Magenta,413-Cyan(4 sets)	718,600.00	2021/22	Lack of Exchequer
6	Kleft Agencies Limited	Invoice no. 629	Supply and Delivery of 3 HP Lesser Jet Printer M404dn and 1 Ecosystem M4125 1dn photocopier	770,000.00	2021/22	Lack of Exchequer
7	Indica Limited	Invoice no. 123	1200 copy/printing papers	954,000.00	2021/22	Lack of Exchequer
8	CMC Motors Group Ltd	PO No. 4483	Major Service for vehicle No. GK B427S	197,508.00	2021/22	Lack of Exchequer
9	Sawela Lodges	Invoice no. 33319	Conference services	488,500.00	2021/22	Lack of Exchequer

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
10	Lake Naivasha Resort Limited	Invoice no. 3156	Conference services	1,076,000.00	2021/22	Lack of Exchequer
11	Barry Enterprises	PO No. 4649	Supply of Assorted Office Stationery (15 Boxes of Highlighter Pen Assorted Box of 20 Dozen, and 500 Box Files).	780,000.00	2021/22	Lack of Exchequer
12	Raymak Enterprises	PO No. 4643	Supply of 25 Hard Disk 1TB, 3 Toner TK 8325 Sets	959,700.00	2021/22	Lack of Exchequer
13	Telecom Kenya Limited	Invoice Nos. AUT/0220503/0000117,118.A UT/0220403/0000116,117 AUT/0220303/0000123,1 24.AUT/02200203/00001 15,116AUT/0220103/000 0113,114.AUT/0211203/0 000127,128.AUT/021110 3/0000111,112.AUT/0211 003/0000109,110.AUT/02 10903/0000119,120.AUT/ 0210803/0000111,112.	Boma Yangu Platform Access for the period Sep 2021 to Aug 2022	20,000,000.00	2021/22	Lack of Exchequer
14	Highfliers Limited	MTH&UD/SDHUD/UD D/ESP/MANDERA/2019- 2020	Improvement & completion of Banisa (ESP) Fresh Produce Market in Mandera County - Final Certificate Payment	396,970.74	2021/22	Lack of Exchequer
15	Kleen Homes Security Limited	PO No. 4608	Security Services	303,000.00	2021/22	Lack of Exchequer

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
16	Ultimate Plans Ventures Limited	PO No. 4717. Contract No.MTIH&UD/SDHUD/ UDD/IKUTHA/ESP/MK TS-09/2020/2021	Proposed completion and improvement of Ikutha ESP Fresh Produce Markets in Kitui County.	6,400,470.67	2021/22	Lack of Exchequer
17	Extrecon Engineering Ltd	P.O No. 4716. Contract No.MTIH&UD/SDHUD/ UDD/04/ESP/2021 - 2022 Interim Payment Certificate No.1	Proposed Development of Salgaa ESP Market in Nakuru County.	8,612,598.64	2021/22	Lack of Exchequer
18	Diwafa Investment Limited	PO. No.4731. Contract No.MTIHUDPW/SDHU D/UDM/KIRINYAGA/20 20/2021/01	Rehabilitation of Kianyaga Storm water Drainage and Associated Works	14,525,746.21	2021/22	Lack of Exchequer
19	Cykkka Works Limited	PO No. 4772	Proposed Construction of Kerogoya - Kutus Storm water drainage.	20,384,121.45	2021/22	Lack of Exchequer
20	China Jiangxi International Limited	PO No. 4711. Contract No.MTIHUD/DPW/SDH UD/UDD/01/2021-2022	Proposed Development of Africities exhibition Arena at ASK Mamboleo showground - Cert. No.3	32,954,368.82	2021/22	Lack of Exchequer
21	Nation Media Group	PO. No. 4646, Invoice no. 0000035755	Beneficiary and Economic Impact Assessment Advertisement & Metropolitan Advertisement.	1,326,726.00	2021/22	Lack of Exchequer
22	Petpo General Supplies	PO No. 4737, Invoice no. 036	Assorted Telephone Accessories	227,000.00	2021/22	Lack of Exchequer
23	Ibifarah Suppliers	PO No. 4600, Invoice no. 0104	Supply of 6000 pcs plain file folders.	525,000.00	2021/22	Lack of Exchequer
24	Dylanns Suplies	PO No. 4738, Invoice no. 025	Assorted Electrical Items	478,541.00	2021/22	Lack of Exchequer

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
25	Lake Naivasha Resort Limited	Invoice no. 025	Provision of Conference Facilities	508,000.00	2021/22	Lack of Exchequer
26	Decision Analyst Limited	Invoice no. 0362	Supply of:- 2 Printers, 4 Kyocera Toner 61151	268,000.00	2021/22	Lack of Exchequer
27	China Jiangxi International Limited	MTIHU/D/PW/SDHUD/ UDD/01/2021-2022	Proposed Development of Africities Exhibition Arena at ASK Mamboleo Showground, Contract No.	21,586,471.55	2021/22	Lack of Exchequer
28	Ravin General Supplies	P.O No. 3572	Replacement of office door lock and windows	38,070.00	2019/20	Lack of Exchequer
29	Maanzoni Lodge	Invoice Nos: 5488, 5449	Conference Facilities - Evaluation of RFPs National Boundaries under KUSP Assignment	214,400.00	2020/21	Insufficient budgetary provision
30	Bounty Car Rentals	Invoice No. INV 10664	Car hire for NPCT Technical Retreat in Naivasha	178,640.00	2020/21	Insufficient budgetary provision
31	Sunset Hotel Ltd	Invoice Nos. 171613/171677	Conference Facilities - Preparation of Master Plan intergrating the affordable housing and social Infrastructure	234,000.00	2020/21	Insufficient budgetary provision
32	Wasi & Sons Enterprises	PO No. 3402, Invoice no. 018	Supply and delivery of 600 counter books (6 quires)	454,200.00	2019/20	Insufficient Budgetary Provision
33	Smart Printer	Invoice No. 142485	Roll up banners for NaMSIP event	145,116.00	2020/21	Insufficient budgetary provision.
34	Kenya School Of Government	Invoice No. SINVC_BRG00066	Induction of interns	1,839,400.00	2020/21	Insufficient budgetary provision

S/N O	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
35	Danylar Enterprises	PO No. 3775, Invoice no. 002	10 Water Dispensers	240,000.00	2020/21	Insufficient budgetary provision
36	Vivvy Traders	PO NO. 3734, Invoice no.230	Air freshener and facial Tissues	534,000.00	2020/21	Insufficient budgetary provision
37	Faytech Agencies	PO NO. 3697, Invoice no.052	MIFI Router WIFI and Electrical Blower	420,000.00	2020/21	Insufficient budgetary provision
38	Apriteck Enterprises	PO NO. 3764, Invoice no.00090	Kyocera tk 435, tk685	446,000.00	2020/21	Insufficient budgetary provision
39	Skywide Limited	PO NO. 3692, Invoice no.00090	A4 Printing Papers	412,500.00	2020/21	Insufficient budgetary provision
40	Runoff General Enterprises	PO NO. 3740, Invoice no.070	Toner CE 412, Toner HP Lesser/Jet CE411 and Toner CE 413	1,124,550.00	2020/21	Insufficient budgetary provision
41	Green Hill Hotel	Invoice no.7007	Provision for accommodation for 160 pax during digital mapping	400,000.00	2015/16	Insufficient budgetary provision
42	Astorian Grand Hotel	Invoice nos.1724, 1725	Conference Facilities - Interns Shortlisting in Naivasha	441,600.00	2020/21	Insufficient budgetary provision
43	Astorian Grand Hotel	Invoice no.1877	Conference Facilities - KUSP NPCT Technical Working retreat on Mid-Term review in Naivasha	103,600.00	2020/21	Insufficient budgetary provision

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
44	Maanzoni Lodge	Invoice no.5463	Full day Conference Facilities for evaluation of ESP Markets	112,400.00	2020/21	Insufficient budgetary provision
45	Burch's Resort		Conference Facilities - NPCT training on LVC and preparation for technical backstopping on Financial Management and Procurement at the counties	612,500.00	2020/21	Insufficient budgetary provision.
46	Elomex Company Limited	PO NO. 3761, Invoice no.113	Toner CB540 and Kyocera TK833K	715,200.00	2020/21	Insufficient budgetary provision.
47	Marc Peace Enterprises	PO NO. 3777, Invoice no.101	Toner 45A	450,800.00	2020/21	Insufficient budgetary provision.
48	Muflowa Enterprises	PO NO. 3760, Invoice no.220	Toner CB 541, CB542, CB543	770,400.00	2020/21	Insufficient budgetary provision.
49	Winberly Enterprises	PO NO. 3709, Invoice no.127	Embossed Covers	420,000.00	2020/21	Insufficient budgetary provision.
50	Echo Plus Agencies	PO NO. 3739	Envelopes A3	780,000.00	2020/21	Insufficient budgetary provision.
51	Utooni Limited	PO NO. 3684, Invoice no.1073	Conqueror papers and Hand wash liquid soap	381,000.00	2020/21	Insufficient budgetary provision.
52	Ntayafa Enterprises	PO NO. 3763, Invoice no.1073	500 PCS Box files A4 and 500 Spring Files	460,000.00	2020/21	Insufficient budgetary provision.

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
53	Jala Supplies	Invoice nos. 1021, 1127 & 1123	Refills of water 18.9 Liters; 895,885 & 358	1,389,700.00	2021/22	Insufficient budgetary provision.
54	Samora Enterprises	PO NO. 4044	Repair of Government Vehicle Registration No. GK A169T	491,055.00	2021/22	Insufficient budgetary provision.
55	Samora Enterprises	PO NO. 3891	Repair of Government Vehicle Registration No. GK A563L	700,416.00	2021/22	Insufficient budgetary provision.
56	Almonds Agencies Limited	PO NO. 4598, Invoice no.1106	Supply of Office Stationery	276,500.00	2021/22	Insufficient budgetary provision.
57	Rentokil Initial (K) Ltd	PO NO. 4617	Washroom Cleaning Services	345,292.00	2021/22	Insufficient budgetary provision.
	Sub-Total			149,572,662.08		
Pending Certificates						
58	Aglas Investors Ltd	W.P Item No. D111 NB/NB/1701 JOB NO.10209N. Payment Certificate No. 4	Proposed Erection and Completion of 1No. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Malkagufi Police Station - Wajir County for The Kenya Police Service.	17,691,247.66	2021/22	Insufficient Budgetary Provision

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
59	Benisa Ltd	W.P Item No. D111/CE/KMB/1701 JOB NO.10209B.Payment Certificate No. 7	Proposed Erection and Completion of INo. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Thika GK Prison	25,880,646.19	2021/22	Insufficient Budgetary Provision
60	Benisa Ltd	W.P Item No. D111/CE/KMB/1701 JOB NO.10209B. 6th Interim Payment Certificate 15847024	Proposed Erection and Completion of INo. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Thika GK Prison.	15,847,024.00		Insufficient Budgetary Provision
61	Benisa Ltd	W.P Item No. D111/EN/THA/1701 JOB NO.10209L. Payment Certificate No. 5	Proposed Erection and Completion of INo. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Chuka Police Station, Tharaka Nithi County for The Kenya Police Service	24,079,604.00	2021/22	Insufficient Budgetary Provision
62	Benisa Ltd	W.P Item No. D111/EN/THA/1701 JOB NO.10209L. 4th Interim Payment Certificate	Proposed Erection and Completion of INo. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Chuka Police Station, Tharaka Nithi County for The Kenya Police Service.	27,418,956.00		Insufficient Budgetary Provision
63	Jipsy Civil and Building Contractors Ltd	W.P. ITEM NO. D111 /CE/KMB/1701 JOB NO 10209C.Payment Certificate No. 12	Proposed Erection and Completion of INo. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Ndaragwa Police Station, Nyandarua County.	4,148,880.00	2021/22	Insufficient Budgetary Provision

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
64	Koto Housing Kenya	W.P Item No. D111/NB/NB/1401 JOB NO.10006G'.Payment Certificate No. 12	Proposed National Police and Kenya Prisons Service Housing Project at Kajjado Police Station	26,168,651.00	2021/22	Insufficient Budgetary Provision
65	M/S Three N International Limited	W.P Item No. D111/NB/NB/2001 JOB NO.10363B. Payment Certificate No.2.	Proposed Erection and Completion of 1.No Four Storey Block of 72 No. Bedsitter Units at Kenya Police Staff Training College, Loresho Nairobi.	12,631,880.00	2021/22	Insufficient Budgetary Provision
66	TSL Holdings Limited	W.P Item No. D111 NB/NB/1701 JOB NO.10209Z. Interim Payment No. 8	Proposed Erection and Completion of 1No. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Rapid Deployment Unit, Embakasi Nairobi for The Kenya Police Service.	2,605,625.00	2021/22	Insufficient Budgetary Provision
67	TSL Holdings Ltd	W.P Item No. D111 /EN/KIT/1701 JOB NO.10209H.. Final Payment Certificate	Proposed Erection and Completion of 12.No Two Bedroom and 48 No. Bedsitter Units at Kwavonza Police Post for The Kenya Police Service.	13,075,124.00	2021/22	Insufficient Budgetary Provision
68	Uaso Ngi'ro Contractors Ltd	W.P Item No. D111/NY/SYA/1701 JOB NO.10209P. Payment Certificate No. 9	Proposed Erection and Completion of 1No. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Bondo AP Line for The Administration Police Service.	3,000,613.00	2021/22	Insufficient Budgetary Provision

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
69	White Span Enterprises Ltd	W.P. ITEM NO. D111/NE/WJR/1701 JOB NO 10209M. Payment Certificate No. 5	Proposed Erection and Completion of 1No. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Eldas Police Station, Wajir County for The Kenya Police Service.	12,157,503.10	2021/22	Insufficient Budgetary Provision
70	Wilkori Building & Civil Engineering Company Ltd	W.P Item No. D111/RV/UGU/1702 JOB NO.10363A. ServicePayment Certificate No.4.	Proposed Erection and Completion of 12.No Two Bedroom and 48 No. Bedsitter Units at Langas Police Station for The Kenya Police	29,160,163.00	2021/22	Insufficient Budgetary Provision
71	Classic Building Works Limited	MTIHUDDPW/SDHUD/U DD/02/2021-2022	Proposed Construction of Ogembo ESP Market in Kisii County	12,771,671.51	2021/22	Insufficient Budgetary Provision
72	Top Choice Serveillance Ltd	MTIHUDDPW/SDHUD/U DD/004/2020-2021	Proposed Construction of Gikomba Quarry Road Market Block 'D' in Nairobi County.	214,184,768.98	2021/22	Insufficient Budgetary Provision
73	County Builders Ltd	MTIHUDDPW/SDHUD/U DD/006/2020-2021. Interim Payment Certificate No.4.	Proposed Construction of Kangari Market in Murang'a County	47,887,090.11	2021/22	Insufficient Budgetary Provision
74	Pinnie Agency Limited	MTIHUDDPW/SDHUD/U DD/DP/01/2021-2022	Proposed Additional Improvement Works at Chaka Market, Nyeri County.	31,643,640.00	2021/22	Insufficient Budgetary Provision
75	M/s Nyabib Merchants Limited	MoTIH&UD/UDD/KUSP /WINDOW1/LAN-11/2016/17	Supply installation and Commissioning of Structured Cabling works for KUSP Offices.	5,334,782.00	2018/19	Insufficient Budgetary Provision

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
76	Njuca Consolidated Company Ltd	MTIH&UD/SDHUD/UD D-MKTS/GIKOMBA-001/2018-2019	Proposed Construction of Gikomba market Block A in Nairobi County - Final Account as of 30th June 2022.	23,377,128.05	2020/21	Insufficient Budgetary Provision
77	Njuca Consolidated Company Ltd	MTIHUDD/MKTS/Westl and/2017-01	Completion and Improvement of Westland Market, Nairobi County.	42,121,302.87	2018/19	Insufficient Budgetary Provision
	Sub- Total			591,186,300.47		
Historical pending bills						
78	M/S Trapezoid Construction	2006/07/MOLG/MKT/M YA/UDD-04	Proposed Construction of Muyanga Market at County Council of Bungoma	1,474,273.00	2008/2009	Lack of budgetary Provision
79	Derow Brothers Construction Ltd	MLHUD/MKT-UDD/ 02-MUDETE/ 2015-2017	Proposed Construction and Completion of Mudete Market in Vihiga	44,911,989.44	2015/2016	Lack of budgetary Provision
80	M/S Twin Construction Company Limited	MoLG/UDD/RSD&TSPT /2012-2013/01	Proposed Consturction of Modern Stadium for County Council of Nakuru at Oleruone Shopping Centre	54,726,854.22	2012/2013	Lack of budgetary Provision
81	M/S Sarajevo	Application no.579 of 2014 - Arbitration between Sarajevo General Engineering Co. Ltd and Ministry of Local Government and the Principal Secretary Ministry of Devolution and Planning. ARBITRATION AWARD	Repair and Rehabilitation of roads in Dandora, Umoja, Kayole and Gigiri in Nairobi City - Arbitration Case, Attorney General's Office directed that the amount be paid).	26,868,445.35	1999/2000	Lack of budgetary Provision

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
82	Nyoro Construction Company Limited	PKG/16A & PKG/16B. ARBITRATION AWARD	Nakuru Town Roads Project - Arbitration Case, Attorney General's Office directed that the amount is paid.	464,899,791.68	1997/1998	Lack of budgetary Provision
83	A Jiwa Shamji Ltd	MOLG/STDP/UDD-2010-11	Proposed Development of Ekerenyo Bus Park	29,750,866.10	2011/2012	Lack of budgetary Provision
84	Mjengo & Allied Company Ltd	MAC/ESP/KANGEMA/93-2011	Construction of fresh produce Market Shades at Jua kali in Kangema Constituency	856,365.69	2010/2011	Lack of budgetary Provision
	Sub- Total			623,488,585.48		
Historical Pending Bills Under Verification						
85	M/S Rivtoc Contractors Ltd	MOLG/UDD/FTC/2011-2012	Construction of Funyula Market for the County Government of Busia	11,832,897.81	2012/2013	Bill under verification
86	M/S Channa Construction Limited	MOLG/MKT/KAK/2009-10	Proposed Kakamega Market along Kakamega Webuye Road	74,822,765.53	2010/2011	Bill under verification
87	Jumo International Ltd	ODPM&MOLG/MKT/MPTC/UDD/MP09	Development of Mbita Retail Market, Homabay County	89,964,945.85	2011/2012	Bill under verification
88	Talent Graphics Ltd	MOLG/UDD/NAM/MKT-001/2010/2011	Proposed Completion of Modern Market for the Town Council of Nambale	15,917,648.55	2011/2012	Bill under verification
89	Custom General Construction Ltd	2008-09/MOLG/MKT /RTC/UDD-Ro8	Proposed Construction of modern market in Rongo Town	57,931,926.0	2008/2009	Bill under verification
90	Ngarana Investment Ltd	2008-2009/MOLG/ MKT / KCC/UDO- WM/04	Construction of Market for the County Council of Kitui Town	15,256,488.36	2009/2010	Bill under verification
	Sub-Total			265,726,672.10		

S/N	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
0				1,634,354,560.13		
	Grand Total					



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

STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

INTERNAL MEMO

FROM : Secretary, Urban and Metropolitan Development/Project Coordinator NaMSIP
TO : Senior Deputy Accountant General
DATE : 14th September, 2022

RE: NAIROBI METROPOLITAN SERVICES IMPROVEMENT PROJECT
(NaMSIP CR.51020 Ke
GoK Counter Part Fund Exchequer Requisition of Ksh 100,000,000
(One Hundred Million Kenya shillings only)

This is to confirm that in the financial year FY2021/2022, the NaMSIP project request and received exchequer allocation in two tranches of Ksh50 million each to the full amount of Ksh100million) of the approved budget.

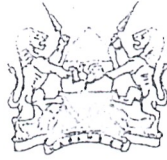
The purpose of this memo is to confirm NaMSIP through counterpart received Ksh100million FY2021/2022

Thank you

Lawrence Kithinji
NaMSIP Project Accountant

					0180000355							
					UDJ 181/3							
16	17/05/2022	17/05/2022	FT221374W2R9		TRFS Payments	290,144.95	0.00			4,308,276.15		
					0180000349							
					Withholding Tax							
17	17/05/2022	17/05/2022	FT22137QYN05		TRFS Payments	504,852.25	0.00			3,803,423.90		
					0180000351							
					Withholding Tax							
18	17/05/2022	17/05/2022	FT22137L111XJ		TRFS Payments	1,682,840.80	0.00			2,120,583.10		
					0180000348							
					Withholding Tax							
19	17/05/2022	17/05/2022	FT22137NGB36		TRFS Payments	0.00	50,000,000.00			52,120,583.10		
					NAM 040							
20	18/05/2022	18/05/2022	FT22138PRG8Q		Outward RTGS Payment MT 103	14,350,570.00	0.00			37,770,013.10		
					0180000350							
					STATE DEPT FOR HOUSING URBAN DEV-999999							
					CONCORDIA BUILDING AND CIVIL ENGINE							

				NAMSIP 313					
2	23/08/2021	23/08/2021	FT2123PYVV6	Inward RTGS Payment MT 103	0.00	1,755,940.00	1,787,530.40		
				KENYA COMMERCIAL BANK LIMITED					
				FUNDS TRANSFER					
3	07/09/2021	07/09/2021	FT21250XN83T	TRFS Payments	0.00	50,000,000.00	51,787,530.40		
				H 0338					
4	24/09/2021	24/09/2021	FT21267Z6Y8Z	TRFS Payments	6,000.00	0.00	51,781,530.40		
				0180000316					
				Withholding Tax					
5	24/09/2021	24/09/2021	FT21267G327X	TRFS Payments	6,191.40	0.00	51,775,339.00		
				0180000315					
				Withholding Tax					
6	24/09/2021	24/09/2021	FT21267245SH	TRFS Payments	9,478.45	0.00	51,765,860.55		
				0180000308					
				Withholding Tax					
7	24/09/2021	24/09/2021	FT21267T963P	TRFS Payments	14,075.45	0.00	51,751,785.10		
				0180000313					



MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING,
URBAN DEVELOPMENT AND PUBLIC WORKS
STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

REF: MTIHUD/HUD/3/21 VOL.III/ (5)

Date: 30th June, 2022

The Director General-NaMATA
NAIROBI

RE: TRANSFER OF KSH 780,000,000.00

The State Department for Housing and Urban Development disbursed Ksh 780,000,000.00 to you as at 30 June 2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts <i>disbursed to NaMATA as at 30 June 2022</i>							
Amounts <i>Disbursed by SDHUD as at 30 June 2022</i>						Amount <i>Received by you as at 30 June 2020 (KShs) (E)</i>	Differ- ences (KShs) (F)=(D- E)
Ref. No.	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministeri- al (KShs) (C)	Total (KShs) (D)=(A+B+C)		
		80,000,000.00					
total			700,000,000.00		780,000,000.00		

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

Head of Accounts Department/Project Accountant

Name: Evans O. Ooko

Signature

Date: 30/6/2022



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

STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

Date: 30th June, 2022

The Director, Civil Servants Housing Scheme Fund
NAIROBI

RE: TRANSFER OF KSH 200,000,000

The State Department for Housing and Urban Development disbursed Ksh 200,000,000 to you as at 30 June 2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts disbursed to CSHSF as at 30 June 2022					
Ref. No.	Date Disbursed	Amounts Disbursed by SDIUD as at 30 June 2022			Amount Received by you as at 30 June 2022 (KShs) (E)
		Recurrent (KShs) (A)	Development (KShs) (B)		
FT21267FSFBD	24 th September 2021	NIL	KShs. 200,000,000		
Total					KShs. 200,000,000

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

Scheme Accountant

Name LUCY N MBIRA

Signature 

Date 1/8/2022



MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN DEVELOPMENT AND
PUBLIC WORKS
STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

KENYA SLUM UPGRADING FUND

P.O BOX 30119-00100 NAIROBI, KENYA

The KENSUF wishes to confirm the amounts *disbursed to/received from you* as at 30th June 2022 as indicated in the table below. Please compare the amounts *disbursed to/from you* with the amounts *you received/dispursed* and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by/dispursed to KENSUF as at 30 June 2022

Reference Number	Date Disbursed	Amounts Disbursed/Received by KENSUF as at 30 June 2022			Amount Disbursed to/Received by KENSUF as at 30 June 2022 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter – Ministerial (KShs) (C)		
	24.09.2021		175,000,000		175,000,000	175,000,000
	24.09.2021		482,500,000		482,500,000	482,500,000
	27.04.2022		257,500,000		257,500,000	257,500,000
	11.05.2022		250,000,000		250,000,000	250,000,000
	06.07.2022		50,000,000		50,000,000	50,000,000
Total			<u>1,215,000,000</u>		<u>1,215,000,000</u>	<u>1,215,000,000</u>

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

KENSUF Accountant

Name: AMBROSE MUTHAURA

Signature

Date: 07th JULY 2022

*Second Informal Settlements Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2022*

Annex 2: Reconciliation of Inter-Entity Transfers

PROJECT NAME:		Kenya Informal Settlement Improvement Project		
Break down of Transfers from the State Department of Housing and Urban Development		Kenya Informal Settlement Improvement Project		
a.	Government Counterpart Funding	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Financial Year</u>
		08-09-2021	40,000,000	2021/2022
		12-10-2021	144,547,531	2021/2022
		17-06-2022	50,000,000	2021/2022
	Total		234,547,531	
b.	Direct Payments	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>For 2021/2022</u>
			-	
	Total		-	
c.	Others	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>For 2021/2022</u>
			-	
	TOTAL(a+b+c)		234,547,531	

The above amounts have been communicated to and reconciled with the parent Ministry/ state department

Project Coordinator
Kenya Informal Settlement Improvement Project

Sign 

Head of Accounting Unit
State Department of Housing and Urban Development

Sign 

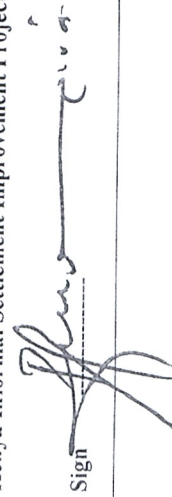
Kenya Informal Settlement Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2022

Annex 2: Reconciliation of Inter-Entity Transfers

PROJECT NAME:		Kenya Informal Settlement Improvement Project	
Break down of Transfers from the State Department of Housing and Urban Development			
a.	Government Counterpart Funding	Bank Statement Date	Amount (KShs)
			Financial Year
		09/08/2021	1,500,000,000
		19/11/2021	45,000,000
		05/07/2022	750,000,000
		Total	2,295,000,000
b.	Direct Payments	Bank Statement Date	Amount (KShs)
			For 2021/2022
			-
		Total	-
c.	Others	Bank Statement Date	Amount (KShs)
			For 2021/2022
			-
		Total	-
		TOTAL(a+b+c)	2,295,000,000

The above amounts have been communicated to and reconciled with the parent Ministry/ state department

Project Coordinator
Kenya Informal Settlement Improvement Project

Sign 

Head of Accounting Unit
State Department of Housing and Urban Development

Sign 



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

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Telegrams: "TRANSCOM" Nairobi
Cianda House
Koinange Street

Directorate of Urban &
Metropolitan Development
Tel: +254(0) 20 340972
Fax: +254 (0) 20 2243067
P.O. Box 34477-00100
NAIROBI, KENYA

Ref: MTHUD/HUD/UD/2/5/IV/78

27th September, 2022

Principal Secretary
Ministry of Transport, Infrastructure, Housing &
Urban Development
State Department of Housing and Urban Development
NAIROBI
Attn: Head of Accounting Unit

**RE: CONFIRMATION OF AMOUNT DISBURSED TO KENYA URBAN SUPPORT
PROGRAM (KUSP) FOR F/Y 2021/2022**

The Kenya Urban Support Program wishes to confirm the amounts received from you as at 30th June 2022 as indicated in the table below.

Confirmation of amounts disbursed to Kenya Urban Support Program as at 30th June 2022							
Reference Number	Date Received	Amounts Disbursed to Kenya Urban Support Programme as at 30 th June 2022				Amount received by Kenya Urban Support Program as at 30 th June 2021 (KShs)(E)	Differences (KShs)(F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
HI2355	9/2/2022	0	276,210,320	0	276,210,320	358,811,292	(82,600,972)
Total		0	276,210,320	0	276,210,320	358,811,292	(82,600,972)

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

Head of Accounts Department

Name

Christopher Kingi

Signature

[Signature]

Date

27/09/2022

July 20, 2022

CERTIFICATE OF BALANCES

Customer: 139523 STATE DEPT FOR HOUSING URBAN DEV

Balance

Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000395516	REC-STATE DEPT FOR HOUS URB DEV	KES	5,180,687.05
1000395583	DEV-STATE DEPT FOR HOUS URBAN DEV	KES	118,492,239.55
1000395672	DEP-STATE DEPT FOR HOUS URBAN DEV	KES	473,353,692.75
1000395737	CBK165-STATE DEPT FOR HOU URB DEV	KES	0.00
1000396358	RENT FROM GOVT BLDG HOUSING AIA	KES	99,924,531.65
1000396938	NAIROBI METRO SERV IMPR PROJ CFUND	KES	3,686,897.55
1000396946	KENYA URBAN SUPPORT PR IDA A61340 0	KES	127,649,159.35
1000396954	NAIROBI METR SERV IMPR PRJ NaMSIP	KES	0.00

Evelyn Moegi(Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

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Copy



REPUBLIC OF KENYA
OFFICE OF THE ATTORNEY-GENERAL
&
DEPARTMENT OF JUSTICE

SECRETARY
URBAN AND METROPOLITAN DEVELOPMENT
P.O. Box 34477-00100, NAIROBI
07 MAR 2022
MINISTRY OF TRANSPORT, INFRASTRUCTURE,
HOUSING AND URBAN DEVELOPMENT
RECEIVED

Your Ref: MTIHU/UD/ADM/1/1/1 (81)
Our Ref: AG/ARB/MLG/20/12

22nd February 2022

*II CFO
Pse deal.
Eng. Njenga
7/3/022*

*I CFO / HA / SUMP / DSC
write to NT certifi
settlement amount
be provided in budget
forwarded to the
3029
4/3/22*

Mr. Charles Hinga Mwaura CBS
Principal Secretary
State Department for Housing and Urban Development
Ministry of Transport, Infrastructure Housing,
Urban Development and Public Works
P.O. Box 52692 - 00200
NAIROBI

**RE: IN THE MATTER OF AN ARBITRATION BETWEEN NYORO CONSTRUCTION
AND THE MINISTRY OF LOCAL GOVERNMENT- REPAIR & RECARPETING OF
NAKURU TOWN ROADS – PKG 16A**

The above refers.

On or about 16th June 1997 Nyoro Construction Co. Ltd (the Claimant) and the former Ministry of Local Government (the Respondent) entered into a contract for Repair & Recarpeting of Nakuru Town Roads – PKG 16A for a contract sum of Kshs. 80,984,729 with a contract period was 3 months from 18th July 1997.

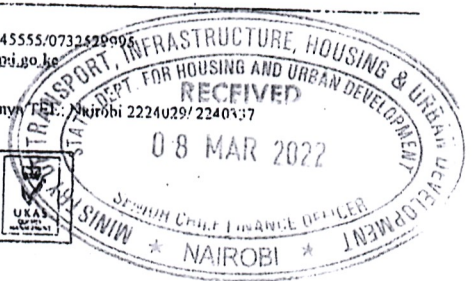
A dispute arose following slow progress in works due to ethnic clashes, delayed payments, problems in acquiring wayleaves for storm water way on Mwariki road. Regarding the wayleave issue, the Claimant sought extension of time but this was not resolved expeditiously by the project manager.

Therefore, the Claimant sought compensation of Kshs. 348,365,142.43 as particularized below:

- i. Idle plant and equipment Kshs. 42,248,000;
- ii. Idle human resources/ labour Kshs. 4,970,000 plus Kshs. 3,261,136.99 as interest;
- iii. Loss of profit Kshs. 9,780,420.48 plus Kshs. 6,417,563.58 as interest;
- iv. Premiums on performance bonds 1998 and 1999 Kshs. 865,325.40 plus Kshs. 567,795.71 as interest;
- v. Premiums on Extensions of insurance of works Kshs. 263,767.40 plus Kshs. 173,074.40 as interest;
- vi. Costs due to delays in payment of certificates Kshs. 2,027,264.70 plus Kshs. 1,330,218.89 as interest;

SHERIA HOUSE, HARAMBEE AVENUE
P.O. Box 40112-00100, NAIROBI, KENYA: TEL: +254 20 2227461/2251355/07119445555/0732529995
E-MAIL: info.saislawoffice@kenya.go.ke WEBSITE: www.attorney-general.go.ke
DEPARTMENT OF JUSTICE
CO-OPERATIVE BANK HOUSE, HAILLE SELLAJIE AVENUE P.O. Box 56057-00200, Nairobi-Kenya TEL: Nairobi 2224029/2240337
E-MAIL: legal@justice.go.ke WEBSITE: www.justice.go.ke

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- vii. Costs due to delays in issuance of completion certificates Kshs. 733,868.10 plus Kshs. 481,538.11 as interest;
- viii. Cost of repairs to damaged plant and equipment Kshs. 1,912,678 plus Kshs. 1,255,031.70 as interest; and
- ix. Cost of maintaining Site Camp Kshs. 2,150,000 plus Kshs. 1,410,753.42 as interest.

PROCEEDINGS

The Claimant referred this matter to arbitration where Eng. P. F Scott was appointed as sole arbitrator. The Claimant proceeded to file the above listed claims in a statement of claim dated 1st October 2012. Accordingly, our office filed a response on behalf of the Respondent. Oral hearings took place and parties filed their respective submissions.

ARBITRATOR'S AWARD

The Arbitrator delivered an award on 31st October 2017 where the Tribunal made the following findings:

1. Respondent to pay Kshs. 203,694,950 being the total amount payable to the Claimant on all successful claims including interest as at the date of the award.
2. Interest at 18% p.a on Kshs. 203,694,950 from 1st November 2017 until payment in full;
3. Each party to meet the arbitrator's costs equally.

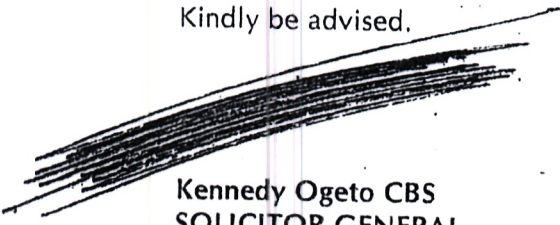
CLAIM FOR SETTLEMENT

In a letter dated 21st January 2022, the Claimant's advocate sought payment of Kshs. 380,761,932.50. However, that letter does not contain a computation of the Claimant's claim. Considering the arbitrator indicated that he used compound interest while determining the total amount payable to the claimant while publishing the award, we have computed the amount currently due to the Claimant as follows;

PARTICULARS	COMPUTATION	AMOUNT
Principal Sum Plus accrued interest as at date of award		203,694,950.00
Arbitrator's fee (Respondent's Portion)		2,982,215.00
SUB TOTAL (203,694,950 + 2,982,215)		206,677,165.00
Accrued Interest from 01/11/2017 to 02/12/2020	$206,677,165 * 0.18(1128/365)$	114,969,127.62
SUB TOTAL (206,677,165.00 + 114,969,127.62)		321,646,292.62
Amount outstanding as at date of Partial Payment i.e. 15/10/2020 (LESS KSHS. 44,907,598.30)		276,738,694.32
Accrued Interest from 03/12/2020 to 28/02/2022	$276,738,694.32 * 0.18(453/365)$	61,822,666.12
Total Amount Payable as at 28/02/2022 (276,738,694.32 + 61,822,666.12)		338,561,360.44

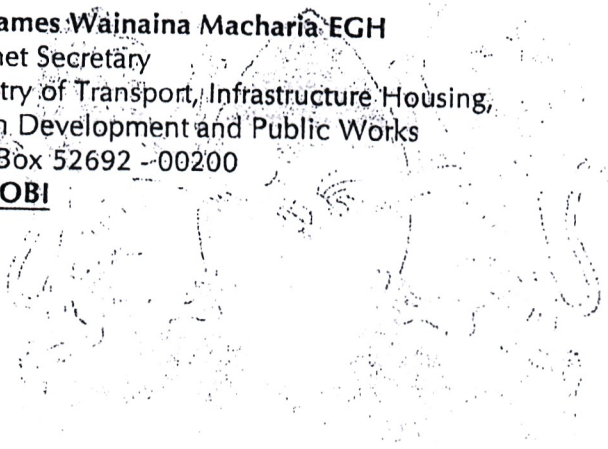
Therefore, the purpose of this letter is to advise the Ministry of Transport, Infrastructure Housing, Urban Development and Public Works to avail settlement funds in the amount of Kshs. 338,561,360.44. Moreover, we write to inform you that our office has written to the Claimant's legal representative to seek their concurrence on a cut-off date for further accrual of interest i.e. 28th February 2022. Therefore, there is need for expedited settlement of this claim.

Kindly be advised.


Kennedy Ogeto CBS
SOLICITOR GENERAL

Copy to: **Hon. P. Kihara Kariuki EGH**
ATTORNEY GENERAL

Mr. James Wainaina Macharia EGH
Cabinet Secretary
Ministry of Transport, Infrastructure Housing,
Urban Development and Public Works
P.O. Box 52692 -00200
NAIROBI



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REPUBLIC OF KENYA
OFFICE OF THE ATTORNEY-GENERAL
&
DEPARTMENT OF JUSTICE

73 MAR 2022

3:50

NAIROBI

Your Ref: MTIHUD/HUD/3/21 VOL. VIII/ (21)
Our Ref: AG/ARB/MLG/20/12

17th March 2022

Mr. Charles Hinga Mwaura CBS
Principal Secretary
State Department for Housing and Urban Development
Ministry of Transport, Infrastructure Housing,
Urban Development and Public Works
P.O. Box 52692 - 00200
NAIROBI

CFO
In accordance to NT guidelines,
forward this (prepare a forward) to a
developing bill committee for
action. Attach the
clearance from AG.
C. Hinga
25/3/22

**RE: IN THE MATTER OF AN ARBITRATION BETWEEN NYORO CONSTRUCTION AND
THE MINISTRY OF LOCAL GOVERNMENT- REPAIR & RECARPETING OF NAKURU
TOWN ROADS – PKG 16B**

The above refers.

On or about 14th October 1998 Nyoro Construction Co. Ltd (the Claimant) and the then Ministry of Local Government (the Respondent) entered into a contract for Repair & Recarpeting of Nakuru Town Roads – PKG 16B for a contract sum of Kshs. 288,311,887.90. The contract period was 18 months from the date of award. Unfortunately, Parties encountered challenges after entering into the contract and the Claimant sought compensation for the following events:

Contractual Claim No 1: Delays in processing payment certificates nos. 1- 11 which were delayed for periods ranging from 175 days to 565 days. This resulted in;

- i. delay in commencement of works;
- ii. slowing down progress of work;
- iii. Suspension of work;
- iv. Idle human resources.
- v. The listed plant and equipment remained idle and on site for 3,218 days due to suspension of work;
- vi. Loss of profit at 15% contract sum;

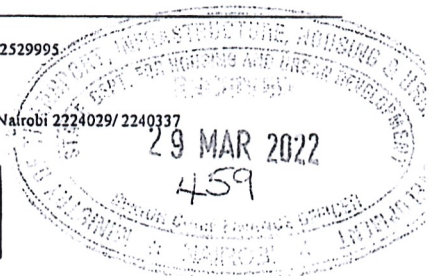
Contractual Claim No 2: Construction of a footbridge at Kshs. 149,628,674.34.

Contractual Claim No 3: Variation order for re-carpeting works worth Kshs. 203,417,952 but the same was never certified by project manager.

SHERIA HOUSE, HARAMBEE AVENUE
P.O. Box 40112-00100, NAIROBI, KENYA. TEL: +254 20 2227461/2251355/07119445555/0732529995
E-MAIL: info.statelawoffice@kenya.go.ke WEBSITE: www.attorney-general.go.ke

DEPARTMENT OF JUSTICE
CO-OPERATIVE BANK HOUSE, HAILLE SELLASIE AVENUE P.O. Box 56057-00200, Nairobi-Kenya TEL: Nairobi 2224029/ 2240337
E-MAIL: legal@justice.go.ke WEBSITE: www.justice.go.ke

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PROCEEDINGS

The Claimant submitted a claim to the Pending Bills Closing Committee (PBCC). PBCC analysed the claim and issued a report. The Claimant was dissatisfied with the findings of PBCC and thereafter referred the matter to arbitration. Eventually, Engineer Apollo Okello Rogo was appointed as sole arbitrator. Parties filed their respective pleadings where the Claimant sought compensation in the sum of Kshs. 3,060,138,993.38. We filed a Statement of Defence on 11th December 2013. Oral hearings took place and parties filed their respective submissions.

ARBITRATOR'S AWARD

The Arbitrator delivered an award on this dispute on 3rd February 2018 where the Tribunal made the following findings:

1. Respondent to pay Kshs. 215,904,246.20 being the total amount payable to the Claimant on all successful claims including interest as at the date of the award.
2. Compound interest at 18% p.a. on Kshs. 215,904,246.20 and any other unpaid sum from 5th March 2018 until payment in full;
3. Each party to meet the Arbitrator's Costs as invoiced;

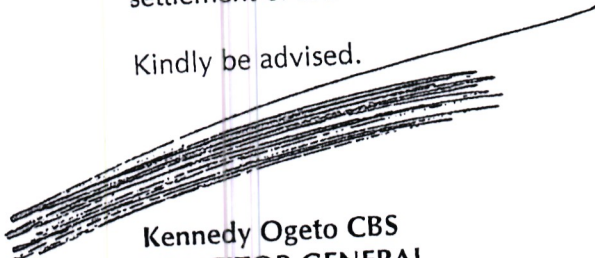
PART PAYMENT

We note that on 2nd December 2020 our office remitted Kshs. 246,636,539.20 as part-payment to the Claimant. The Claimant's advocate M/S R. M. Mutiso & Co. Advocates have vide letter dated 21st January 2022 sought further payment of Kshs. 117,277,287.05. Consequently, we have computed the amount due as follows;

PARTICULARS	COMPUTATION	AMOUNT
Principal Sum Plus accrued interest as at date of award		215,904,246.20
Arbitrator's fee (Respondent's Portion)		2,408,000.00
<i>SUB TOTAL FEBRUARY 2018</i> (215,904,246.20 + 2,408,000.00)		218,312,246.20
Accrued Interest from 05/03/2018 to 04/03/2019 218,312,246.20*0.18		39,296,204.32
Accrued Interest from 05/03/2019 to 04/03/2020 (218,312,246.20 + 39,296,204.32) *0.18 257,608,450.52 *0.18		46,369,521.10
Accrued Interest from 05/03/2020 to 02/12/2020 (218,312,246.20 + 39,296,204.32 + 46,369,521.10) *0.18 (302/365) 303,977,971.62*0.18(302/365)		45,271,897.36
<i>SUB TOTAL</i> (218,312,246.20 + 39,296,204.32 + 46,369,521.10 + 45,271,897.36)		349,249,868.98
<i>LESS PART PAYMENT</i>		-246,636,539.20
Amount outstanding as at date of Partial Payment i.e. 02/12/2020 (349,249,868.98- 246,636,539.20)		102,613,329.78
Accrued Interest from 03/12/2020 to 02/12/2021 102,613,329.78 *0.18		18,470,399.36
Accrued Interest from 03/12/2021 to 28/02/2022 (102,613,329.78 + 18,470,399.36) *0.18 (88/365) 121,083,729.14*0.18 (88/365)		5,254,702.10
Total Amount Payable as at 28/02/2022 (102,613,329.78 + 18,470,399.36 + 5,254,702.10)		126,338,431.24

Therefore, the purpose of this letter is to advise the Ministry of Transport, Infrastructure Housing, Urban Development and Public Works to avail settlement funds in the amount of Kshs. 126,338,431.24. Moreover, we write to inform you that our office has written to the Claimant's legal representative to seek their concurrence on a cut-off date for further accrual of interest i.e. 28th February 2022. Therefore, there is need for expedited settlement of this claim..

Kindly be advised.



Kennedy Ogeto CBS
SOLICITOR GENERAL

Copy to: **Hon. P. Kihara Kariuki EGH**
ATTORNEY GENERAL

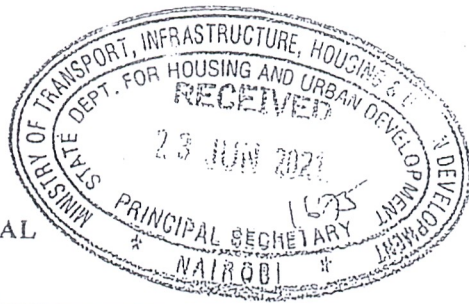
Mr. James Wainaina Macharia EGH
Cabinet Secretary
Ministry of Transport, Infrastructure Housing,
Urban Development and Public Works
P.O. Box 52692 - 00200
NAIROBI

112



REPUBLIC OF KENYA

OFFICE OF THE ATTORNEY-GENERAL
&
DEPARTMENT OF JUSTICE



Your Ref: TBA
Our Ref: AG/MLG/ARB/1/11

02 JUL 2021

8th June, 2021

Charles M. Hinga CBS
Principal Secretary
State Department of Housing and Urban Development
Ministry of Transport, Infrastructure, Housing,
Urban Development and Public Works
Ardhi house, 6th Floor
P.O Box 30119-00100
NAIROBI

CS/HAU/sumo(DSPC
CCK)

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1/7/21

RE: IN THE MATTER OF THE ARBITRATION BETWEEN PUT SARAJEVO GENERAL ENGINEERING CO. LTD & THE MINISTRY OF LOCAL GOVERNMENT.
&
MISCELLANEOUS APPLICATION NO. 579 OF 2014
PUT SARAJEVO GENERAL ENGINEERING CO. LTD & THE PRINCIPAL SECRETARY MINISTRY OF DEVOLUTION AND PLANNING (FORMERLY MINISTRY OF LOCAL GOVERNMENT)

1. Reference is made to the above subject matter and to our numerous correspondence on the same subject matter.

Background

2. The Claimant, Messrs. Put Sarajevo General Engineering Company Limited filed the instant reference against the defunct Ministry of Local Government (hereinafter referred to as "the Ministry") for the sum of Kshs. 384,423,031.14/=. The tabulation of the same as per the Statement of Claim dated the 21st of October, 2011 was as follows:-

NO.	CLAIM HEAD	CLAIM AMMOUNT (Kshs.)
1.	Claim on idle resources	346,871,853.23
2.	Variation of Prices	24,288,991.53

SHERIA HOUSE, HARAMBEE AVENUE
P.O. Box 40112-00100, NAIROBI, KENYA. TEL: +254 20 2227461/2251355/071 19445555/0732529995
E-MAIL: info.statelawoffice@kenya.go.ke WEBSITE: www.attorney-general.go.ke

DEPARTMENT OF JUSTICE
CO-OPERATIVE BANK HOUSE, HAILLE SELLAIE AVENUE P.O. Box 56057-00200, Nairobi-Kenya TEL: Nairobi 2224029/ 2240337
E-MAIL: legal@justice.go.ke WEBSITE: www.justice.go.ke

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No	Item	Amount
a)	Principal sum.	Kshs.15,576,083.45/=
b)	Interest on (a) above at 12% p.a. from 20/10/14 to 20/10/20.	Kshs.11,225,021.90/=
c)	Party and Party costs.	Kshs. 67,340.00/=
	Net Decretal Sum	Kshs.26,868,445.35/=

10. Be advised that Interest at paragraph 7(b) herein above has been computed for a six year period in terms of Section 4(4) of the Limitation of Actions Act Cap 22, Laws of Kenya.

Way Forward

11. As alluded to hereinabove, the instant claim has been pending since the 20th of August, 2014 when the Arbitral Award was published. It is worth noting that this was a claim that was significantly reduced from Kshs. 384,423,031.14/= to Kshs.15,576,083.45/= (exclusive of costs and interests) as a result of our representation.
12. In this regard and to enable us finally put this long standing matter to a close, kindly transfer the sum of Kshs.26,868,445.35/= through Electronic Funds Transfer to the credit of the State Law Office, in settlement of the claim for onward transmission to the Claimant's advocates.
13. Find attached herewith copies of the following documents for your perusal, verification and record:-
 - a) Arbitral Award dated the 20th of August, 2014; and
 - b) Ruling dated the 17th of May, 2016.


 KENNEDY OGETO CBS
 SOLICITOR GENERAL
 Encl

Copy to: Hon. P. Kihara Kariuki EGH
 ATTORNEY GENERAL

James Wainaina Macharia EGH
 Cabinet Secretary
 Ministry of Transport, Infrastructure, Housing,
 Urban Development and Public Works
 NAIROBI



REPUBLIC OF KENYA

OFFICE OF THE ATTORNEY-GENERAL
&
DEPARTMENT OF JUSTICE

Your Ref: TBA
Our Ref: AG/MLG/ARB/1/11

24th June, 2021

Principal Secretary
State Department of Housing and Urban Development
Ministry of Transport, Infrastructure, Housing,
Urban Development and Public Works
Ardhi house, 6th Floor
P.O Box 30119-00100
NAIROBI

RE: IN THE MATTER OF THE ARBITRATION BETWEEN PUT SARAJEVO GENERAL
ENGINEERING CO. LTD & THE MINISTRY OF LOCAL GOVERNMENT.
&
MISCELLANEOUS APPLICATION NO. 579 OF 2014
PUT SARAJEVO GENERAL ENGINEERING CO. LTD & THE PRINCIPAL
SECRETARY MINISTRY OF DEVOLUTION AND PLANNING (FORMERLY
MINISTRY OF LOCAL GOVERNMENT)

Reference is made to the above subject matter and to our letter under ref:
AG/MLG/ARB/1/11 dated the 8th of June, 2021.

Kindly find attached herewith copies of the following documents for your perusal,
verification and record:-

- a) Arbitral Award dated the 20th of August, 2014; and
- b) Ruling dated the 17th of May, 2016.

B. Karanja (Ms.)
State Counsel
Encl

SHERIA HOUSE, HARAMBEE AVENUE
P.O. Box 40112-00100, NAIROBI, KENYA. TEL: +254 20 2227461/2251355/07119445555/0732529995
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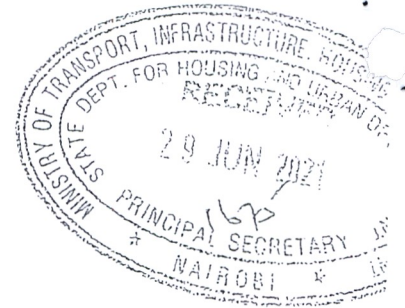
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REPUBLIC OF KENYA
OFFICE OF THE ATTORNEY-GENERAL
&
DEPARTMENT OF JUSTICE



Your Ref: TBA
Our Ref: AG/MLG/ARB/1/11

8th June, 2021

Charles M. Hinga CBS
Principal Secretary
State Department of Housing and Urban Development
Ministry of Transport, Infrastructure, Housing,
Urban Development and Public Works
Ardhi house, 6th Floor
P.O Box 30119-00100
NAIROBI

*CS's copy received.
Arbitral award together
with a copy of the court
ruling already sent to the
PS - Housing & U.D.
Considering that the court
reduced the claim from
Sh. 384 M to Sh. 15 M the P
should be advised to find a
to settle payment as necessary
by the Solicitor-4*

*CMS/KM
CAS
25/06/21*

RE: IN THE MATTER OF THE ARBITRATION BETWEEN PUT SARAJEVO GENERAL
ENGINEERING CO. LTD & THE MINISTRY OF LOCAL GOVERNMENT.
&
MISCELLANEOUS APPLICATION NO. 579 OF 2014
PUT SARAJEVO GENERAL ENGINEERING CO. LTD & THE PRINCIPAL
SECRETARY MINISTRY OF DEVOLUTION AND PLANNING (FORMERLY
MINISTRY OF LOCAL GOVERNMENT)

1. Reference is made to the above subject matter and to our numerous correspondence on the same subject matter.

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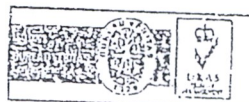
2. The Claimant, Messrs. Put Sarajevo General Engineering Company Limited filed the instant reference against the defunct Ministry of Local Government (hereinafter referred to as "the Ministry") for the sum of Kshs. 384,423.031.14/=. The tabulation of the same as per the Statement of Claim dated the 21st of October, 2011 was as follows:-

NO.	CLAIM HEAD	CLAIM AMMOUNT (Kshs.)
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REPUBLIC OF KENYA

IN THE MATTER OF AN ARBITRATION

BETWEEN

PUT SARAJEVO GENERAL ENGINEERING COMPANY..... CLAIMANT

AND

MINISTRY OF LOCAL AUTHORITIES
THE ATTORNEY GENERAL OF KENYA..... RESPONDENTS

FINAL AWARD

ARBITRATOR: Hon. Justice E. Torgbor
P.O. Box 1200 00621
Tel: 0770 638746/0700417222
Nairobi
Email: judge@africaonline.co.ke

ADVOCATES: Mr. Gitonga Murugara - for the Claimant
Hamilton Harrison & Mathews Advocates
ICEA Building
P.O. Box 30333 - 00100
Nairobi

Emmanuel Kiarie - for the Respondents
Attorney General's Chambers
Sheria House - 7th Floor
P.O. Box 40112
Nairobi

REPUBLIC OF KENYA

IN THE MATTER OF AN ARBITRATION

BETWEEN

FUT SARAJEVO GENERAL ENGINEERING COMPANY..... CLAIMANT

AND

MINISTRY OF LOCAL AUTHORITIES
THE ATTORNEY GENERAL OF KENYA..... RESPONDENTS

FINAL AWARD

WHEREAS a dispute has arisen between the above-named parties from their contract dated 28th January 1999

AND I, Hon. Justice Edward Torgbor of Nairobi was appointed Sole Arbitrator to arbitrate the dispute

AND the parties duly submitted to the arbitration and the jurisdiction of the Arbitral Tribunal

AND on diverse dates between August 2011 and September 2013 the Tribunal commenced and proceeded with the arbitration by hearing the evidence of the parties and their respective witnesses

AND after perusing the written submissions of each party

NOW THEREFORE the Arbitral Tribunal hereby makes and delivers the following Final Award.

FINAL AWARD

Issue 1

Did the Claimant submit interim certificates for approval by the Engineer in time and as required by the Contract and were there delays by the Respondent in settling those certificates?

As no specific interim certificates are particularised these two generalised questions framed as one issue call for a generalised response. The Claimant did not submit interim payment certificates in strict compliance with the Contract due to difficulties the Claimant encountered from the very beginning. On the other hand there were delays by the Respondent in settling payment certificates. The contractual implications and financial consequences for the parties are considered below in the discussion of the following specific issues.

Issue 2

Are the Claimant's financial claims justified under Clause 69.4 of the Contract and is the Claimant entitled to make claims for idle resources?

The discussion of the entire financial claims must be and is done in the context and focus of the parties' positions as disclosed by their pleadings, testimony and submissions. The Claimant embarked on this arbitration after the claims submitted to the Pending Bills Closing Committee (PBCC) were substantially rejected (see Points of Claim paragraphs 30, 31 & 34), and the Respondents' adoption of the PBCC's evaluation of the claims as the basis of the Defence (see Counterclaim and Set Off (paragraphs 23, 27, 28 & 29). The PBCC evaluations were therefore and for both parties the critical context and focal points of reference in their respective presentations to this Tribunal. Indeed both parties had opportunity to review the PBCC evaluations and accept, challenge or refute those evaluations and decisions by other evidence.

The Claimant acknowledged and described the PBCC as the Employer's Advisor and it was therefore open to the Contractor/Claimant to offer the testimony of his own specialist, expert or technical Advisor in response or contention to the PBCC evaluations. It is also understood that the PBCC was not a party in the arbitration and was a committee established by Gazette Notice No. 297 of 14th January 2005 to finalise claims or pending bills against the Government of Kenya.

For avoidance of doubt, the Arbitral Tribunal is not bound by the decisions of the PBCC. The Tribunal's mandate in Clause 67.3 of the Contract Conditions makes clear the arbitrator has full power to open up, review and revise any decision, opinion, instruction, determination, certificate or valuation of the Engineer related to the dispute; and neither party was limited in the arbitral proceedings to the evidence or arguments put before the Engineer, and no decision of the Engineer disqualified him from being called as a witness before the Tribunal. In this context therefore, and not being party to the arbitration agreement, the PBCC's evaluations, analyses, methodology and conclusions, like those of the Engineer or any technical adviser to either party, were open for reappraisal by the Tribunal.

Lastly, it is acknowledged that what both parties refer to as the PBCC Report is neither the original nor a full Report but an extract from the Report relating specifically to the claims and documents presented to the PBCC by the Claimant who did not object to its production in the arbitration. The correspondence exchanged between the Claimant and the PBCC are disclosed in the Claimant's own Bundle 2, itemised 15 - 18. The relevant extract exhibited in the arbitration is in the Respondent's Bundle from pages 52 to 104. The source, origination and contents of the relevant extract were in the common knowledge of the parties and their respective advocates. Respondent Counsel's explanation for producing only the relevant extract instead of the whole report because it dealt with several other Contractors' claims that were

not relevant to these proceedings, was accepted by this Tribunal. The extract was extensively referred to in the proceedings with no objection to its production on grounds of unauthenticated origination or source. If source or origination were in doubt then the Claimant's letters in Bundle 7 addressed specifically to the PBCC Secretary at Room 1332, 13th Floor Treasury Building P.O. Box 3007 - 00100 Nairobi, dated 11th April 2005 (page 5) and 6th February 2006 (page 12) removed such doubt.

The financial claims are presented in six parts in Bundle 2, from page 255 and summarised on page 268 with a grand total claim for KShs. 346,871,853.23. In general the financial claims are flawed by (1) being calculated from an advance payment certification which was not an interim payment certificate properly so called, (2) the lack of assessment and an award of costs by the Engineer at the material time the alleged compensation events occurred pursuant to the Contract, and (3) being contractually time-barred. Item 1 of the Claim Analysis on page 253 describes the first component of the claim as "**Slowing of Works due to delayed payment of advance certificate**" for the period 29th July 1999 to 2nd March 2000. The time extension claimed was 329 days with prolongation costs of KShs. 49,862,720.21 (pages 253/268). This head of claim, as noted, is flawed for originating from a delayed advance payment certificate which was more accurately an advance mobilization fee for which there was no contractual time frame for payment. Indeed the advance payment is warranted by the preambular provision in paragraph 10 of the Bills of Quantities (Bundle 1 page 125) which is deemed part of the Contract in terms of paragraph 2 of the Form of Contract Agreement (page 9). That provision merely states:-

"The successful tenderer shall receive an advance mobilisation fee of 10% of the Contract sum on submission of a valid Bank guarantee."

First, Clause 69.4 under which the claim for 329 days time extension with prolongation costs of KShs. 49,862,720.21 is made does not provide for advance payment. Secondly, there is no time frame provided for the tenderer to "receive an advance mobilisation fee". Thirdly, the Claimant's Interim Certificate No. 1 dated 8th April 1999 for KShs. 58,741,540 is not a true interim certificate for showing no permanent works executed by the Contractor as required by Contract Clauses 60.1 (monthly statements) and 60.2 (monthly payments); and Clause 69.4, in substance, deals with the Contractor's entitlement to suspend or reduce work and consequential costs. Fourthly, the commencement of work order was not made until 29th July 1999. Finally, even if the advance payment request were deemed an interim payment certificate, which it was demonstrably not, then the Employer's failure to honour the certificate within 90 days of receipt would bring into consideration other provisions of the Contract such as Clause 44.2 and the requirement of due notices with detailed particulars which the Contractor did not provide until the notice to claim letter dated 6th October 2000, long after the due payment date of 7th July 1999. Indeed the advance payments were made by installments, the first on 12th August 1999 and the last on 2nd March 2000. But the substantial delay involved is not covered by Clause 69.4 making the claim for time extension of 329 days and the related prolongation costs of KShs. 49,862,720.21 as presented to this Tribunal, contractually untenable. Apart from this the Engineer did not provide any explanation or basis for time extensions he granted for delays and did not determine any related costs as required by Clauses 44 and 69.4 respectively.

The **idle resources** claim for the **First Slow Down of Works** (Bundle 2 page 255) is split into the costs of (a) plant and equipment on site, and (b) labour for the period 29th July 1999 to 2nd March 2000 and 17th March 2000 to 17th July 2000. The plant and equipment costs of KShs. 42,267,069.00 plus the labour costs of KShs. 7,595,651.21 amount to KShs. 49,862,720.21. There is also a claim for KShs. 27,963,577.82 for time extension and related costs from the

First Suspension of Works due to delayed payments (Bundle 2 page 268). The Contractor's explanation of these claims, amongst others, appears in Bundle 2 pages 174 - 175 under cover of a letter to the Engineer dated 6th July 2001. It is clear from these that the detailed particulars of these claims relating to events (delayed payments) which occurred from July 1999 to July 2000 were not presented in terms or within the time frame of Clause 44 until July 2001, well beyond the contractual period prescribed by Clauses 44.1, 44.2 and 44.3. The Claimant admits by written submissions that on 17th March 2000, the Claimant reduced the rate of work without notice which was not given until 19th March 2000. To compound the problem of non-compliance, the Engineer granted time extensions without providing the reasons or bases as might have been expected from diligent supervision and implementation of the Contract Conditions. A description of the compensation event with detailed particulars and requisite notices for intention to claim time extensions and compensation are contractual pre-requisites as the claims are made under Clauses 69.4 and 44.1(d), the latter of which deals with "any delay, impediment or prevention by the Employer"; and Clause 44.1(e) disentitles the Contractor from claims for his own default and breaches for which he is responsible. The Engineer's failure to attribute contractual bases for time extension or costs related to these extensions undermines the grants made by him. It does not help matters that the Contractor's own work suspension letter dated 18th July 2000 stated:

"We will undertake to protect the works, to avoid unnecessary damages on work already done. Please note that we will take immediately our equipment to our Thika Workshop due to security reasons at Dandora."

Doubtless, some resources were left on site; but without clearest evidence it is left to conjecture whether the equipment and labour listed in furtherance of the

claim (Bundle 2 pages 255 – 259) long after the event were the same ones the Contractor took or transferred to the Thika Workshop; if not, the Contractor ought to, but did not satisfactorily differentiate the resources left on site from those removed to Thika – a finding that substantially undermines this claim as there is no evidence that the Employer prevented plant, equipment or labour being removed from the site. On the other hand the Respondent demonstrated in cross examination that some resources, deemed “versatile”, ought not to have been left on site during the go-slow and work suspension periods spanning 29th July 1999 and 2nd October 2000. As time extensions granted may in some instances adequately compensate the Contractor without cost claims the contractual requirement to put the Employer on notice as to costs with particulars is an essential requirement the Employer is entitled to insist on, as in this instance, without which the claims were not in satisfactory or contractually competent form.

The claim for KShs. 2,657,867.52 relates to delay due to **unavailability of bitumen**. It was presented under Clause 44.1(e) relating to special circumstances not attributed to the Contractor. The claim period was 1st June 2000 to 31st August 2000. The Claimant attributes the delay in laying asphalt to delay in the supply of bitumen due to *power failures, delay in crude oil receipts and outbreak of fire at the Mombasa refinery* (Bundle 2 page 175). First, the shortage of bitumen occurred when the Contractor had suspended the works, said the Respondent, without the Contractor’s compliance with the requirement of due notice under Clause 44.2. Secondly, it was the Contractor’s (not the Respondent’s) contractual obligation to obtain bitumen and the Respondent was not responsible for any of the three reasons given above for the shortage. Clause 44.1(e) under which this claim was made, as noted, allowed time extension for special circumstances other than for the Contractor’s default or breaches for which he was responsible. As the stated reasons for the delayed supply of bitumen were from special circumstances not attributable to either contractual party, a contractual basis for making the

Respondent accountable for this head of claim is not demonstrated. The suggestion that the Contractor might have bought bitumen had moneys been availed earlier is plausible but not obligatory as the Claimant's extensive work programme did not specify a time frame for purchase or storage of bitumen until needed.

The total claim for KShs. 2,657,867.52 covers two items: (a) Cost of Idle Equipment - KShs. 2,487,660 and (b) Idle Labour - KShs. 170,207.52. There are the following additional queries affecting these claims. The evidence that, at tendering, the Claimant named Ms Special Bitumens Ltd as the prospective supplier and not Ms Caltex Oil (K) Ltd who is mentioned as the actual supplier raises the question whether the Claimant had exhaustively sourced bitumen from other available suppliers at the material time of the claim. The Claimant's work programme also showed works that might have been undertaken without bitumen. There is the additional fact that the time extension claimed for full work suspension overlapped the period claimed for unavailability of bitumen. In all, the claim for time extension and related costs are not satisfactorily established.

The financial claims include an item for time extension and loss of revenue from disruption of works due to riots quantified in the sum of KShs. 635,193.50. The Respondents reject these claims for the Contractor's failure to put up speed bumps for traffic control and protection and safety of the public. Surprisingly these claims are neither specifically pleaded in the Points of Claim nor even mentioned in the written submissions for which reason their dismissal, in principle, might have been justified but the following saving considerations.

An advocate's omission or inadvertence, clearly evident here, ought not to be visited upon the client where, as here, saving factors exist regarding this item of claim. The Claimant contends that the accident that provoked the riots was not caused by the failure to place speed bumps which was not part of the

safety measures approved by the Engineer, and further that the erection of speed bumps on a public road required the Engineer's specific instructions and authorization which had not been given. Then in the Claimant's letter to the Employer and Engineer dated 5th June 2000 reporting the accident and riot and requesting temporary work suspension, the Claimant stated categorically that:-

"The road is under repair and all necessary steps on traffic control are in place. The accident was caused by careless driving by vehicle drivers."

In significant addition, the Employer's risks set out in Contract Clause 20.4(e) include riots, "unless solely restricted to employees of the Contractor or his Subcontractors and arising from the conduct of the Works". Strangely, no argument or submission is advanced on the Claimant's behalf with reference to the letter of 5th June 2000 or the provisions of Clause 20.4(e). The Tribunal opts not to ignore these factors despite the absence of formal pleading, submissions or arguments.

Therefore, as the riot in question did not involve the Contractor's own employees or subcontractors from the conduct of works, the Employer *prima facie* bore the contractual risk for the riot. Although the Employer relies on Contract Clause 19.1 (Part II) which obliged the Contractor, within 14 days after work commencement, to formulate and enforce an adequate safety programme and to meet and discuss the plan for the establishment of such safety measures necessary against accidents, neither Employer nor Engineer testified or contested the evidence that speed bumps were not part of the safety measures approved by the Engineer.

Instead the Engineer granted a two day time extension without challenging or contradicting the Claimant's explanation of events blaming the riot and disruption of works not on the road safety measures discussed and approved by the Engineer but on careless driving.

The Respondents did not produce an independent accident investigation report to counteract the specific allegation of careless driving as the cause of accident and riot. Therefore the Respondents have merely adopted as a convenient defence the Claimant's own post-accident offer to place speed bumps with the Engineers approval as admission of responsibility for the accident.¹ The Tribunal finds that there was no pertinent evidence from the Employer and or Engineer that the safety and protection measures originally approved by the Engineer and Contractor were inadequate or that the Claimant was responsible for careless driving. The Respondents' rejection of this head of claim is therefore not based on either a correct view of the combined effect of Clauses 20.4(e) and 19.1 (Part II) or on any independent or persuasive evidence that shifted the Employer's contractual risk for riots to the Contractor. Consequently the Tribunal allows the claim for time extension and awards the related costs of KShs. 635,193.50 to the Claimant.

The claim for time extension of 133 days from 8th October 2001 to 30th October 2001 and 15th July 2002 to 28th January 2003 (a total of 221 days) and the prolongation costs of KShs. 24,768,975.26 related to **the Second Slowing Down of Works** while the claim for 257 days time extension and the prolongation costs of KShs. 161,347,299.53 related to **the Second Suspension of Works** from 31st October 2001 to 14th July 2002 (Bundle 3 pages 422 and 423 respectively). The Claimant explains the contractual bases for these claims with reference to Contract Conditions 69.4 and 44.1(d) on page 421, Bundle 3, with the analyses on pages 422 - 424. The tabulation of the prolongation costs are in Bundle 2, pages 265 - 267 (slowing down) and 263 - 264 (suspension) respectively.

¹ Placing speed bumps is not an automatic requirement or solution to careless driving and requires careful consideration of the interests of the public as well as drivers and other road users, the location of the bumps and costs - hence the need for Contractor and Engineer to discuss and formulate appropriate safety and protection measures. In *"Don't erect bumps on major highways"* a writer disapproves of speed bumps (Standard on Sunday, July 28, 2013 page 18).

The Claimant narrates, on page 417 Bundle 3, the story of "go slow" and "suspension of works" after the expiry of 28 days by notice dated 6th September 2001 (Bundle 2 page 204) up to termination of the Contract on 28th January 2003 ending with a request for compensation for loss of time during the go-slow and suspension periods and revenue loss due to idle resources. The Engineer granted 66 days for the Second Slowing down and 257 days for the Second Suspension by letter dated 10th June 2003 (after Contract termination).

The Respondent is not impressed with this story and rejects both the dual claims for time extensions (66 and 257 days) and prolongation costs of KShs. 24,768,975.26 and KShs. 161,347,299.53 for non-compliance with Contract Conditions 69.4 and 44 regarding service of notices on the Employer. The specific grounds relied on by the Respondents are:-

- that the Contractor's choice not to suspend the works after the expiry of the 28 day period invalidated the notice, dated 6th September 2001 and that the subsequent 14 day notice is also not valid as Clause 69.4 prescribed 28 days for work suspension
- that as the time extension claim was based on delayed payments, the notices for extension should have been given within 28 days of the due dates for each certificate (Respondent Bundle page 84).

The specific grounds for rejecting the time extension claim of 257 days and the related costs of KShs. 161,347,299.53 are that:-

- the Contractor's notices of intention to claim were not served on the Employer in accordance with Clauses 44.1 and 44.2, and
- therefore the time extension and financial claims of KShs. 161,347,299.53 are not acceptable or payable

Claimant Counsel, Mr. Murugara, responded to these specific grounds and contentions and the need for specific proof of the claims by asking the Tribunal to look at "*all the evidence tendered*" and the "*entire record of the Tribunal*".

the entire financial claims by the Pending Bills Closing Committee (PBCC) and its assessment of the price variation claim at KShs. 10,153,858.74 (Respondent's Bundle page 91). The technical and expert assessment of the PBCC necessitated a technical and expert response, challenge or refutation. Claimant Counsel did not address the differences in the valuations by the Claimant, Engineer and the PBCC or submit reasons why the Claimant's larger assessment should be preferred.

The basis of the Respondents' calculation of price variation is set out in the Respondent's Bundle at pages 90 - 92. The Respondents rely on the significant point that although the Contractor had claimed Variation of Prices (VOP) separately for materials and labour it is not possible to separate the costs of materials and labour in each certificate. Significantly, the Respondents identified over-measurements in the Contractor's certificates that inflated the costs of price variations. It is the deduction for those over-measurements amounting to KShs. 167,217,716.41 and interest over-payments of KShs. 36,502,901.97 and their pro-rata adjustments in the certification (Certification No. 27) that resulted in the substantial reduction of the Contractor's VOP claim. The Claimant's response from the sole witness's written statement is:

"The Claimant has documents to prove the claims made, and the said documents are contained in bundle 2 - 6 of the Claimant's bundle of documents" (paragraph 71 Written Statement) and

"I wish to reiterate that the interim payment certificates are prepared and approved by the Engineer who is an agent of the first Respondent. The certificate was properly issued." (paragraph 72)

The Tribunal finds that the Claimant's entitlement or right to price variation is contractually justified and this is admitted by the Respondents' witness's

statement that the assessment of KShs. 10,153,858.74 was on "a pro-rated basis considering overall reassessment of the value of work done" (witness statement paragraph 13).

In his oral testimony Respondent witness (Eng. Charles Mutunga) admitted also that all statements of accounts were approved by the Engineer despite the noted over-measurements (Respondents Bundle p. 64), and that although the Engineer could vary prices by plus or minus 15% of the works/contract price he needed the Committee's approval to exceed that percentage. Indeed the Engineer was the Respondent's employee/agent but he issued no variation orders to back up the over-measured works and over-payments noted thereby opening the certificates to challenge as done by the Respondent in this arbitration. First, this explanation was not challenged or contradicted by other independent expert or specialist evidence on such a hotly contested technical issue. Secondly, and more pertinently, the Respondents' (and PBCC's) computation of price adjustment is based on the formula prescribed by the Contract as set out in Bundle 1 page 102 where the technical terms and abbreviations for computation of price adjustment are explained. In absence of independent or expert evidence to the contrary the Tribunal accepts the Respondent's explanation and computation based on the **contractual formula** and awards the sum of KShs. 10,153,858.74 to the Claimant.

A calculation of the financial claim for KShs. 5,222,215.20 for **Loss of Business after Contract Termination** is set out in Bundle 2 at pages 288 – 298 and based on Clauses 65.8 and 65.9 of the Contract Conditions (Part II). The six components of the claim are summarised in Bundle 2 page 298.

The main reason for the Respondents' rejection of the Claimant's other costs claims (summarised on page 298 Bundle 2) is lack of proof of costs which rejection is not specifically or satisfactorily challenged or contradicted by expert or specialist evidence other than the Claimant's bare assertion by written submission that "*all the documents exhibited (unspecified and unparticularised)*

support the various claims which are proved and justified". Neither the Respondents nor Tribunal was shown any actual proof of payments for bonds or insurances or of the employment of expatriates the Claimant was bound to repatriate, especially as the site meetings showed that the Contractor was represented by its director and a local agent as maintained by the Respondents. As the Contract Conditions afforded a remedy for contract frustration there is need for specific costs occasioned to be specifically proved by acceptable evidence not a mere assertion that all the documents exhibited prove the claims.

Clauses 65.8 and 65.9 under which this claim is made entitles the Claimant to compensation for **loss of profits**. There is evidence that the Contractor did not complete the project and left outstanding work valued at KShs. 16,336,878.08 (Respondent's Bundle page 57) against which the loss claimed is calculated. An allowance of 15% profit margin is common practice in the construction industry. The Respondent concedes a profit margin of 15% of the cost of outstanding works to arrive at the sum of KShs. 2,450,531.71 assessed for the Claimant as profit loss. The Tribunal accepts the analysis of profit loss (Respondents' Bundle page 98), and awards the sum of KShs. 2,450,531.71 to the Claimant.

The bases and reasons for the Respondents' rejection of the costs for **Engineer's Vehicle** and **Materials on Site** are provided in Respondents' Bundle Pages 97 and 99 respectively. The Tribunal accepts the Respondents' contention with reference to the Bill of Quantities (BQ) rates for the project vehicle that the costs claim of KShs. 450,000 based on the Contractor's rate of KShs. 225,000 per month exceeded the BQ allowance for the Engineer's vehicle.

The claim of KShs. 3,062,835.00 for materials on site is not specifically pleaded. It is usual for interim certificates to include the costs of materials purchased for the works. The last interim certificate No. 27 shows a blank

space for costs of materials on site. As neither party has addressed the claim specifically or by pleading or submissions a satisfactory basis for an award is not laid and the Respondent correctly rejects the quantification of KShs. 3,062,835 for the materials listed in Bundle 2 page 297 for lack of proof.

In the result the total amount of financial loss compensated by the Tribunal is made up as follows:-

	KShs.	635,193.50	(disruption due to riots)
	KShs.	2,450,531.71	(Loss of Business after termination)
	KShs.	10,153,858.74	(Variation of Prices).
Total:	<u>KShs.</u>	<u>13,239,583.95</u>	

Issue 3

Were the Claimant's reduction of work and suspension actions proper and justified?

It follows from the analysis of the financial claims in Issue 2 involving time extension and revenue loss claims arising from the First and Second stages of work suspension and reduction that not all suspensions and reductions were contractually sustainable. The contractually justifiable claims are compensated in the awards made on the relevant financial claims in Issue 2.

Issue 4

Was the Claimant awarded extension of time and were the extensions merited and justified?

The Claimant applied for a total of 915 days time extension. The Engineer awarded 601 days time extensions but without explanations for which reason they may arguably be deemed contractually unsound, invalid or "ex gratia". Where time extensions are rejected or compensated the reasons therefor are given in this award.

Issue 5

Did the Respondent terminate the Contract prematurely and if yes, is the Claimant entitled to claim for breach of Contract?

The peculiarities of this project included that its managers, the 1st Respondent and Project Engineer, did not give explanations for their decisions, actions and the events encountered in the execution of the works. The letter of termination stated tersely "*that as the Employer, I have terminated the above named Contract with immediate effect*". No reason or explanation was offered. Clause 65.9 dealing with Frustration of Contract entitles the Contractor to be indemnified in the event of the Employer's unilateral termination of the Contract. Again initially, the works were to be completed by 30th July 2001 but the contract period was expanded by unexplained time extensions. For instance by letter dated 10th June 2003 (Bundle 2 page 235) a time extension of 323 days was granted by the Engineer even after the termination of Contract without explanation or statement of the Contractor's conduct that warranted the termination. The Claimant's complaint that the Contract was prematurely terminated is justified for the lack of explanation and in light of the time extensions granted to the Contractor. The Claimant is compensated for the Respondents' breaches of contract in the awards made under Issue 2 above. However, the **unutilised time extension granted after termination of contract**, being uncontractual, is not compensatable, in addition to the remedy provided by Clause 65.9 for the Contractor to be indemnified for loss caused by the frustration of the contract.

Issue 6

Is the Claimant entitled to damages and if so, what is the quantum of damages?

The Contractor's damage or compensation claims arising from termination are summarised in the letter to the Engineer dated 16th June 2003 (Bundle 2 page

237). The total claim of KShs. 384,423,031.14 includes Claim No. 7 for premature termination of Contract under Clause 65.8 in the sum of KShs. 13,262,186.38 (Bundle 2 p. 237). The Contractor's entitlement under Clauses 65.8 and 65.9 for indemnity for frustration of the Contract has been considered under the financial claims leading to the award of KShs. 2,450,531.71 which is reasonable in view of the relatively small amount of work remaining to be done. It was not counteracted by other acceptable expert evidence. Clause 65.8 contains sub-paragraphs (a) - (i) compensatable heads obliging the Contractor to specify the precise payment permissible by any of the sub-clauses of which the relevant ones including costs of materials and repatriation costs have been considered under the financial claims. In the Claimant's Reply to the Respondent's submissions it is stated merely at paragraph 6 that "detailed particulars for claim on premature termination were submitted to the Engineer as required by and stipulated in Clause 65.9 of Conditions of Contract and these are on record", as indeed they are, but without bringing the claims to proof. Mr. Kiarie contends that the Claimant failed to prove that all documents/receipts contained in Bundles 4, 4A, 5 and 6 are relevant to this contract and hardly dwelt on them. Indeed in cross examination on this point Mr. Chamia, Claimant's witness, stated the obvious by merely describing the bundles of documents: Bundle 1 contained the Contract documents and related correspondence, Bundle 2 - the correspondence listed 1 - 22 on the claims between Contractor, Engineer and the PBCC; Bundle 3 - some correspondence and documents on claim No. 5, pages 317 - 641; Bundle 4 - price variation computations, pages 642 - 1105; Bundle 4A - assorted receipts, some indecipherable, pages 1821 - 2167; Bundle 5 - documents on claim No. 7, pages 1106 - 1497; Bundle 6 - more price variation documents, pages 1498 - 2156; Bundle 7 - correspondence with Employer on PBCC decision and declaration of a dispute.

The Tribunal has spent a considerable amount of time poring over these documentary bundles and emphasises that the dispute is not about throwing

bundles of documents at the Tribunal but on whether or not the contents substantially prove the claims. Because these vast documents span the pre-contract, work-execution, and post-contract periods and it is not everything in the project that is in dispute, it is clearly necessary to identify the specific documents that speak to the specific issues in dispute. The Respondents submit that a lot of documents are not specifically probative of anything and it is not difficult for the Tribunal to accept that submission in response to the blanket submissions that the claims are justified and proved by "*all the evidence*" "*on record of the Tribunal*". For example Bundle 3 pages 352 - 358 contains correspondence between the Claimant and National Commercial Bank merely stating the interest rates available for loans and overdrafts between October 1999 and February 2003 which did not prove any actual borrowing or overdraft taken by the Contractor. Bundle 4A is a hotchpotch of petrol station photocopied receipts - some unreadable - but bundled nonetheless in purported proof of diesel price variations - all poorly reproduced. The absence of the original invoices is not explained. The link between the tabulation of invoices from 18th August 1999 to 3rd February 2003 and the copy invoices totaling KShs. 2,949,462.41 is not established. Curiously the 1st Respondent offered KShs. 2,695,584.88 for what was itemised as "claim due to premature termination" (Bundle 2 page 208) in a letter dated 21st August 2007. How this amount was calculated or arrived at is not apparent from the letter. As there was no reference to it by pleading, evidence or submission a basis for considering it was not laid. The quantum of damages is therefore as determined under the preceding issues.

Issue 7

Is the Claimant entitled to claim interest on delayed payments and if so, what is the applicable rate?

The Points of Claim seek interest payment on the total financial claim of KShs. 384,423,031.14 which includes sums claimed on delayed payments. As the principal sum is not awarded the claim for interest thereon fails.

Interest payments were made on delayed payment certificates and Certificate No. 27 shows a cumulative payment of KShs. 66,997,923.74, comprising KShs. 10,655,616.67 (Certificate No.7), KShs. 5,049,217.34 (Certificate No. 16) and KShs. 51,293,089.73 (Certificate No. 27).

Clause 60.5 allows simple interest payment calculated pro-rata on the basis of the number of days delay at the average lending interest rate charged by the commercial banks on the first day the payment became overdue. The clause requires the Contractor to notify the Employer, within 14 days of receipt of delayed payments, of his intention to claim interest and to provide a statement of account in his next certificate.

Compliance with this clause is not evident nor the actual presentation of an interest claim for delayed certification. The Contractor's letters dated 20th and 24th February 2003 and 16th June 2003 gave notice of various claims and the letter of 12th May 2008 referred to an entitlement to the full value of interest for delayed payment "*in accordance with Clause 60 as reflected in Interim Certificate No. 27*" (Bundle 2 pages 313 – 314). The Claimant submitted details of payment certificates up to No. 27 which the Respondents contend included an overpayment of KShs. 36,502,901.97 as counterclaimed (paragraph 27(a)).

It is noteworthy that the full interest claim is not rejected for lack of strict compliance with Clause 60.5. The disputed issue is PBCC's conclusion that the "*interest computed on Certificate No. 27 is not payable as it amounts to compounding interest*" (Respondent Bundle P. 67) and its recommendation for a proportionate reduction of the interest claim due to over-measurements of measured works. The conclusion and recommendation are not based on a comprehensive consideration of the parties' documentary evidence but on a

theoretical and inconclusive assessment of the Claimant's interest claim. This is evident from the PBCC's statement (Bundle p. 67) that:-

"The details of payments applied to compute interest were obtained from the Claimant. Efforts made to obtain details of payments and indeed all documentation from the Employer were fruitless."

Regarding over-measurement PBCC observed (Respondent Bundle p. 57) that:-

"All certificates including Certificate No. 27 state that no Variation Orders were issued. Certificate Nos. 23 - 27 in the total amount of KShs. 138,823,857.89 were issued after termination and it made the amount paid to exceed the contract sum" adding; "it is not clear why the Engineer did not issue Variation Orders".

Regarding performance of the Contract and Certificate No. 27 PBCC again observed that:

"Except for the documents submitted with the claim there have been no documents submitted by the Employer which would have shed light on the performance of the Contractor."

Tribunals and Courts depend on evidence and proof in ascertaining and adjusting the rights of disputing parties as to liability and quantum of damages.

It is apparent that the Respondent and its employee Engineers did not supply the PBCC with the documents and explanations it needed to make comprehensive and accurate assessments of quantum and liability. Likewise this Tribunal has been denied the benefit of the testamentary and documentary

evidence in support of the PBCC's findings on this issue. As the blame for the interest overpayment, if any, and alleged over-measurements lie squarely at the door of the Engineers they might have been held to account for the loss occasioned to government by their mismanagement of the contract. A recovery of an overpayment of KShs. 36,502,901.97 from the Contractor is therefore neither proven nor justified.

Issue 8

Are the Respondents entitled to their counterclaim and if so what are the appropriate orders to be made?

The Respondents' counterclaim KShs. 203,720,618.38 whose tabulation is presented on page 5 of the Points of Defence. The arithmetical error in the total set-off of KShs. 13,864,829.50 is corrected to KShs. 12,604,390.45 (i.e. KShs. 10,153,858.74 + 2,450,531.71). Consequently the counterclaim is also correctable to KShs. 191,116,227.93 (instead of KShs. 189,855,788.88).

The counterclaim is based on two grounds:-

- (a) the calculation of interest in Certificate No. 27 which "*was mistakenly calculated as compound interest instead of simple interest*" resulting in the counterclaim of KShs. 36,502,901.97, and
- (b) due to reduction in measurement of several items of the works in comparison to what was provided for in the Bill of Quantities resulting in the counterclaim of KShs. 167,217,716.41.

The mismanagement of the project as apparent and noted under Issue No. 7 above is also apparent in relation to the counterclaim. The several instances of the Engineer's lack of proper supervision and certification of payments or alleged overpayments are apparent such as in the cost-overruns in several work components observed by the PBCC from a comparison between the BQ and Certificate No. 27 (see Respondent's Bundle p. 60), changes in the

measurement of major works (per tabulation on pages 60 - 62), the noted significant increases regarding measurements and accompanying costs of various items that are neither explained nor supported by variation orders. The PBCC's complaints about the Respondents' lack of co-operation with the production of documents and explanation from the Engineers have been noted. Then there are notable discrepancies in the measurement of various items in Certificate No. 27 regarding the provision of channels, graded crushed stones and hard packed stones, carting away unsuitable materials and an asphalt wearing course. As the PBCC itself blames these outcomes on the managers of the project the counterclaims arising from such mismanagement sought to be recovered from the Contractor instead of the managers are insupportable and disallowed.

On the other hand as the Respondents admit and allow set-offs of KShs. 10,153,858.74 for price variations and KShs. 2,450,531.71 for termination costs, these sums are awarded to the Claimant.

Award Summary

The Claimant is awarded the following amounts:-

- i. Disruption due to riots KShs. 635,193.50
- ii. Termination Costs/Loss of Business/Profit - KShs. 2,450,531.71
- iii. Price Variation costs KShs. 10,153,858.74

Total: KShs. 13,239,583.45.

Costs

The award of costs routinely made by Arbitral Tribunals in favour of a successful party deserves critical look in construction disputes particularly from the perspectives of preponderating factors, such as party conduct and project management, that justify departure from costs following the event.

In this project the Contractor failed to submit monthly account statements with detailed particulars of time extension applications because the Employer did not honour payment certificates timeously. The Contractor executed over-measured works for which the Engineers failed to issue variation orders in support of additional work or time extensions. The Employer blames the Contractor for delaying completion of the works. The Contractor blames the Employer for financial difficulties due to delayed payment certificates. The Employer rejects the Contractor's financial claims for lack of formal notices of an intention to claim payments despite the Employer's undisputed awareness of the Contractor's difficulties from numerous complaint letters demanding payment of over-due certificates.

The Contractor's goodwill in continuing with the works despite the suspension notice was not met with good faith but with the Employer's nullification of the original notice. The co-operation needed for the successful implementation of the contract was hardly apparent, leading in the end to unexplained termination of the contract. Time extension was granted even after termination without the Engineer's explanation and the original contract price was exceeded despite the alleged reduction in the scope of works.

It is disquieting that in a project of this magnitude requiring technical proficiency and professional probity the Respondent Ministry appointed its own employee as Project Engineer who in turn appointed the Resident Engineer from the same Ministry, and payment certificates were signed and other approvals granted inconsistently by either of them without any explanation or compliance with the relevant contract provisions and requirements. Yet neither of these Engineers testified nor provided reasons or explanations for their decisions, acts and omissions. Despite the scaling down of the scope of works neither of them testified in explanation of the delays, time extensions, over-measurements, cost-overruns or the termination of a contract nearing completion and the grant of time extension after termination.

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REPUBLIC OF KENYA
OFFICE OF THE ATTORNEY-GENERAL
&
DEPARTMENT OF JUSTICE

17th March 2022

Your Ref: MTIHU/HUD/3/21 VOL. VIII/ (21)

Our Ref: AG/ARB/MLG/20/12

Mr. Charles Hinga Mwaura CBS
Principal Secretary
State Department for Housing and Urban Development
Ministry of Transport, Infrastructure Housing,
Urban Development and Public Works
P.O. Box 52692 - 00200
NAIROBI

CFO
In accordance to NT guidelines,
forward this (prepare a forward) to a
Reviewing bill committee for
action. Attach the
clearance from AG.
C. Hinga
25/3/22

**RE: IN THE MATTER OF AN ARBITRATION BETWEEN NYORO CONSTRUCTION AND
THE MINISTRY OF LOCAL GOVERNMENT- REPAIR & RECARPETING OF NAKURU
TOWN ROADS – PKG 16B**

The above refers.

On or about 14th October 1998 Nyoro Construction Co. Ltd (the Claimant) and the then Ministry of Local Government (the Respondent) entered into a contract for Repair & Recarpeting of Nakuru Town Roads – PKG 16B for a contract sum of Kshs. 288,311,887.90. The contract period was 18 months from the date of award. Unfortunately, Parties encountered challenges after entering into the contract and the Claimant sought compensation for the following events:

Contractual Claim No 1: Delays in processing payment certificates nos. 1- 11 which were delayed for periods ranging from 175 days to 565 days. This resulted in;

- i. delay in commencement of works;
- ii. slowing down progress of work;
- iii. Suspension of work;
- iv. Idle human resources.
- v. The listed plant and equipment remained idle and on site for 3,218 days due to suspension of work;
- vi. Loss of profit at 15% contract sum;

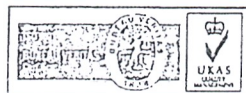
Contractual Claim No 2: Construction of a footbridge at Kshs. 149,628,674.34.

Contractual Claim No 3: Variation order for re-carpeting works worth Kshs. 203,417,952 but the same was never certified by project manager.

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29 MAR 2022
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PROCEEDINGS

The Claimant submitted a claim to the Pending Bills Closing Committee (PBCC). PBCC analysed the claim and issued a report. The Claimant was dissatisfied with the findings of PBCC and thereafter referred the matter to arbitration. Eventually, Engineer Apollo Okello Rogo was appointed as sole arbitrator. Parties filed their respective pleadings where the Claimant sought compensation in the sum of Kshs. 3,060,138,993.38. We filed a Statement of Defence on 11th December 2013. Oral hearings took place and parties filed their respective submissions.

ARBITRATOR'S AWARD

The Arbitrator delivered an award on this dispute on 3rd February 2018 where the Tribunal made the following findings:

1. Respondent to pay Kshs. 215,904,246.20 being the total amount payable to the Claimant on all successful claims including interest as at the date of the award.
2. Compound interest at 18% p.a. on Kshs. 215,904,246.20 and any other unpaid sum from 5th March 2018 until payment in full;
3. Each party to meet the Arbitrator's Costs as invoiced;

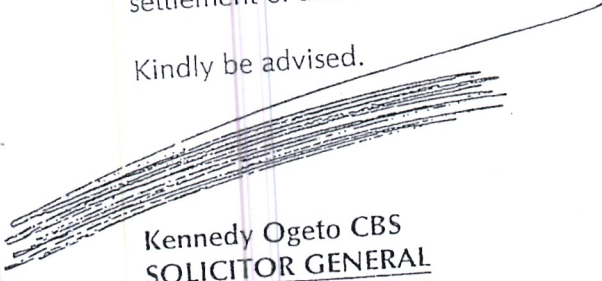
PART PAYMENT

We note that on 2nd December 2020 our office remitted Kshs. 246,636,539.20 as part-payment to the Claimant. The Claimant's advocate M/S R. M. Mutiso & Co. Advocates have vide letter dated 21st January 2022 sought further payment of Kshs. 117,277,287.05. Consequently, we have computed the amount due as follows;

PARTICULARS	COMPUTATION	AMOUNT
Principal Sum Plus accrued interest as at date of award		215,904,246.20
Arbitrator's fee (Respondent's Portion)		2,408,000.00
<i>SUB TOTAL FEBRUARY 2018</i> (215,904,246.20 + 2,408,000.00)		218,312,246.20
Accrued Interest from 05/03/2018 to 04/03/2019 218,312,246.20*0.18		39,296,204.32
Accrued Interest from 05/03/2019 to 04/03/2020 (218,312,246.20 + 39,296,204.32) *0.18 257,608,450.52 *0.18		46,369,521.10
Accrued Interest from 05/03/2020 to 02/12/2020 (218,312,246.20 + 39,296,204.32 + 46,369,521.10) *0.18 (302/365) 303,977,971.62*0.18(302/365)		45,271,897.36
<i>SUB TOTAL</i> (218,312,246.20 + 39,296,204.32 + 46,369,521.10 + 45,271,897.36)		349,249,868.98
<i>LESS PART PAYMENT</i>		-246,636,539.20
Amount outstanding as at date of Partial Payment i.e. 02/12/2020 (349,249,868.98- 246,636,539.20)		102,613,329.78
Accrued Interest from 03/12/2020 to 02/12/2021 102,613,329.78 *0.18		18,470,399.36
Accrued Interest from 03/12/2021 to 28/02/2022 (102,613,329.78 + 18,470,399.36) *0.18 (88/365) 121,083,729.14*0.18 (88/365)		5,254,702.10
Total Amount Payable as at 28/02/2022 (102,613,329.78 + 18,470,399.36 + 5,254,702.10)		126,338,431.24

Therefore, the purpose of this letter is to advise the Ministry of Transport, Infrastructure Housing, Urban Development and Public Works to avail settlement funds in the amount of Kshs. 126,338,431.24. Moreover, we write to inform you that our office has written to the Claimant's legal representative to seek their concurrence on a cut-off date for further accrual of interest i.e. 28th February 2022. Therefore, there is need for expedited settlement of this claim.

Kindly be advised.


Kennedy Ogeto CBS
SOLICITOR GENERAL

Copy to:

Hon. P. Kihara Kariuki EGH
ATTORNEY GENERAL

Mr. James Wainaina Macharia EGH
Cabinet Secretary
Ministry of Transport, Infrastructure Housing,
Urban Development and Public Works
P.O. Box 52692 - 00200
NAIROBI

