

REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**KENYA URBAN SUPPORT PROGRAM  
IDA CREDIT NO.61340-KE**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**STATE DEPARTMENT FOR  
HOUSING AND URBAN DEVELOPMENT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 05 DEC 2024 DAY: Thursday

TABLED BY: Hon. Kimani Ichungwah (Leader of the Majority Party)

TABLED AT: Anastacia

lie



**PROJECT NAME: KENYA URBAN SUPPORT PROGRAM**

**IMPLEMENTING ENTITY: STATE DEPARTMENT FOR HOUSING & URBAN  
DEVELOPMENT**

**PROJECT GRANT/CREDIT NUMBER: IDA 61340**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

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<b>Table Contents</b>	<b>Page</b>
1. Acronyms and Definition of Terms .....	ii
2. Project Information and Overall Performance.....	iii
3. Statement of Performance against Project's Predetermined Objectives .....	xvi
4. Environmental and Sustainability Reporting.....	xviii
5. Statement of Project Management responsibilities .....	xix
6. Report of the Independent Auditor on Financial Statements for Kenya Urban Support Program....	xxi
7. Statement of Receipts and Payments for the Year Ended 30th June 2024. ....	1
8. Statement of Financial Assets and Liabilities as at 30 <sup>th</sup> June 2024.....	2
9. Statement of Cash flows for the year ended 30 <sup>th</sup> June 2024.....	3
10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 <sup>th</sup> June 2024.....	4
11. Significant Accounting Policies.....	5
12. Notes to the Financial Statements.....	12
13. Annexes.....	35

**1. Acronyms and Definition of Terms**

KUSP	Kenya Urban Support Program
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
UIG	Urban Institutional Grant
UDG	Urban Development Grant
IDA	International Development Association
CECM	County Executive Committee Member
CO	County Officer
FY	Financial year
IPF	Investment Project Financing
IDA	International Development Association
NEMA	National Environmental Management Authority
IPDU	Integrated Projects Delivery Unit
LVC	Land Value Capture
NPCT	National Program Co-ordinating team

## **1. Project Information and Overall Performance**

### **2.1 Name and registered office**

#### **Name**

The project's official name is Kenya Urban Support Program.

#### **Objective**

The key objective of the project is to establish and strengthen urban institutions to deliver improved infrastructure and services in participating counties in Kenya.

#### **Address**

The project headquarters offices are in Nairobi County, Kenya.

The address of its registered office is: The Ministry of Lands, Public Works, Housing, and Urban Development

State Department of Housing and Urban Development

P.O Box 34477-00100

Nairobi

Telephone number is (254) 340972

The project also has offices/branches in the 45 counties excluding the counties of Nairobi and Mombasa, and to other eligible urban areas within those counties.

Contacts: The following are the project contacts

Telephone: Contacts: (254)3 340972

**Project information and overall performance (continued)**

**2.2 Project Information**

<b>Project Start Date:</b>	The project start date is 26 July 2017
<b>Project End Date:</b>	The project end date is 31 December 2023 (6 years after effective starting date)
<b>Project Manager:</b>	The Project Coordinator is Lilian Kagwiria Kieni
<b>Project Sponsor:</b>	The project sponsor is through a hybrid of the Investment Project Financing (IPF) and Program for Results (P for R) instruments) from the International Development Association (IDA) and counterpart funds from the Government of Kenya (GoK).

**2.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the State Department of Housing and Urban Development in the Ministry of Lands, Public Works, Housing, and Urban Development.
Project number	IDA 61340
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> <li>(i) Support for the establishment, operationalization and strengthening of the institutional framework for urban management as part of the national level interventions (Window 1)</li> <li>(ii) Strengthening management and administration of urban finances (including conditional grants) in Window 1</li> <li>(iii) Provision of support for planning, urban infrastructure, and service delivery in Window 1</li> <li>(iv) Assist County Governments Address Urban Development and Management Issues as part of the county level interventions (Window 2)</li> <li>(v) Ensure Urban institutions are established and operational (UIG minimum conditions are achieved) in Window 2</li> </ul>

	(vi) Ensure Urban institutions are performing effectively in delivering urban infrastructure and services (UDG performance standards are achieved) in Window 3
Achievement of strategic goals	The project management aims to achieve the goals through the following means: Through institutional arrangements at the national, county and urban board levels
Other important background information of the project	The project key objective is to establish and strengthen urban institutions to deliver improved infrastructure and services in participating counties in Kenya.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: Establish and strengthen urban institutions to deliver improved infrastructure and services in participating counties in Kenya
Project duration	The project started on 26 <sup>th</sup> July 2017 and is expected to run until 31 <sup>st</sup> December 2023.



**Project Information and Overall Performance (Continued)**

**2.4 Bankers**

The following are the bankers for the current year:

- i) Central Bank of Kenya- DA Account  
Haille Sellassie  
A/c No 1000317876
- ii) Central Bank of Kenya- Kshs Account  
Haille Sellassie  
A/c No 1000396946
- iii) Central Bank of Kenya- USD  
Account No. 10003354507.

**2.5 Independent Auditor**

The project is audited by the Auditor General, Office of Auditor General, P.O Box 30084 – 00100 Nairobi.

**2.6 Roles and Responsibilities**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Lilian Kieni	Programme Coordinator	Registered Planner	Overall programme coordination.
Solomon Ambwere	Deputy Programme Coordinator, KUSP Head in Urban Planning and Urban Management	Registered Planner	Deputy to programme coordinator, Management of Urban Planning
Daniel Sakwa	KUSP Head of Institutional Development and Management Support	Land Surveyor	Management of component I activities
Eng.Charles Mutunga	Head of Infrastructure Management	Registered Engineer	Management of Infrastructure Services
Patrick Gachanja	Head of Grants Management	Chief Economist	Management of Grants
Purity Tharamba	Programme Accountant	Certified Public Accountant	Accounting and Financial Management
Mercy Kimani	Deputy Head, Urban Planning and Urban Management	Urban Planner and Surveyor	Management of Urban Planning

*Kenya Urban Support Program*

*Annual Report and Financial Statements for the financial year ended June 30, 2024*

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Francis Owade	Deputy Head, Infrastructure Management	Architect	Social safeguards
Simon Wekesa	Deputy Head, Institutional Development and Management	Economist	Monitoring and Evaluation
Kenneth Nyaseda	Program Environmental Officer	Registered planner	Environmental
Ann Wamuyu	Program Finance Officer	Finance	Finance
Monica Odeny	Program Procurement Officer	Procurement	Procurement

**2.7 Funding summary**

The Project is for duration of 6 years from 2017 to 2023 with an approved budget of US\$ 320 million equivalent to KShs 32,822,400,000 as highlighted in the table below:

**Project information and overall performance (continued)**

Below is the funding summary:

**A. Source of Funds.**

Source of Funds	Donor Commitment		Amount received to date		Unreleased commitment	
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
<b>(i) Loan</b>						
IDA	300,000,000	31,020,000,000	289,862,019	30,645,881,186	10,137,981	1,048,267,235.40
<b>Counterpart funds</b>						
Government of Kenya	20,000,000	2,068,000,000	4,645,644	480,359,633	15,354,355	1,587,640,367
<b>Total</b>	<b>320,000,000</b>	<b>33,088,000,000</b>	<b>294,507,663</b>	<b>31,126,240,819</b>	<b>25,492,336</b>	<b>2,635,907,602</b>

Project information and overall performance (continued)

B. Application of Funds

	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Loan</b>						
IDA	289,862,019	30,645,881,186	289,862,019	30,645,881,186	0.00	0.00
<b>(ii) Counterpart funds</b>						
Government of Kenya	4,645,644	480,359,633	4,645,644	480,359,633	-	-
<b>Total</b>	<b>294,507,663</b>	<b>31,126,240,819</b>	<b>294,507,663</b>	<b>31,126,240,819</b>	<b>0.00</b>	<b>0.00</b>

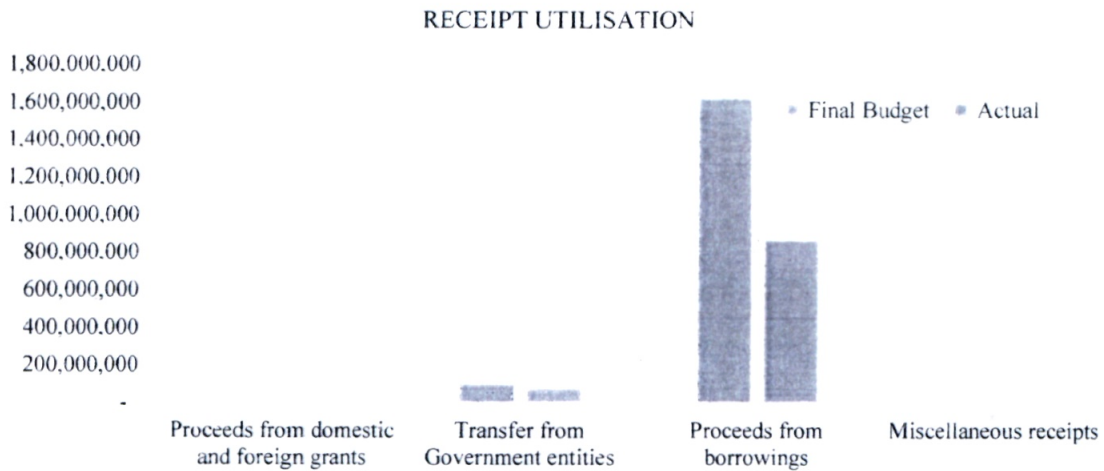
**Project information and overall performance (continued)**

**2.8 Summary of Overall Project Performance:**

The budget for KUSP for the 2023/2024 Fiscal Year is Kshs 1,100,000,000 of which Kshs. 100,000,000 is the Government of Kenya (GOK) contribution. The programme spent a total of Ksh 616,258,282 of the budget.

**2.8.1 Receipts Utilisation**

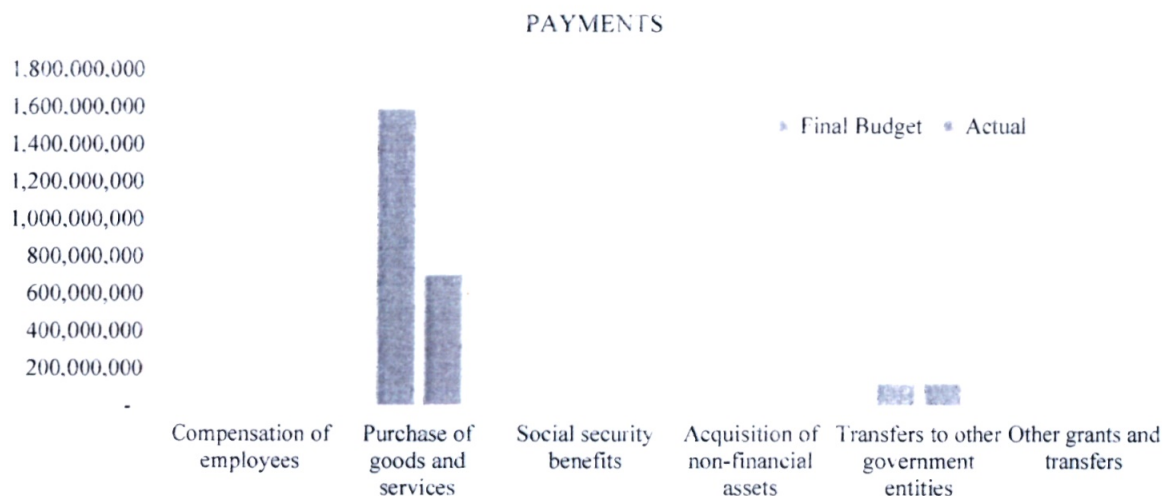
During the financial year 2023/2024, the project received KShs 340,845,525 as Loan from External Development Partners from IDA. This represented 43% of the budget and Ksh 75,571,818 from the Government of Kenya representing 75% of the budget. The receipts utilisation is as shown in the bar graph below:



**Project information and overall performance (continued)**

**2.8.2 Payments Utilisation**

The actual project performance for the financial year 2023/2024 is KShs **616,258,282** representing 58% of the budget of the year which stands at Ksh 1,100,000,000. The payments utilization is as shown in the bar graph below:



**2.8.3 Key Achievements**

- i). Programme Appraisal Document prepared
- ii). Programme Operation Manual (POM) prepared.
- iii). Signing of Financing Agreement done on 14th Sep, 2017.
- iv). Implementation Structures: -
- v). The National Program Coordination Team (NPCT) has been formed with the core team (Coordinator and 4 Comp heads) and others key technical officers appointed. In addition, the team has been sensitized on their roles and responsibilities.
- vi). Setting up of County Coordination Teams done and operational.
- vii). Formation of Program Steering and Technical Committees done and operational.
- viii). 1st full Annual Performance Assessment (APA) – Final APA Report done and submitted on 18th October, 2018
- ix). Briefing of Governors, CECs, and COs in Feb – March, 2018 on KUSP requirements.
- x). KUSP launched on 23rd April, 2018.
- xi). Conducted County consultations in July and August, 2018 to establish the readiness of county urban infrastructure proposals for Urban Development Grant (UDG) funding in

- Financial Year 2018/19 and briefed counties on preparations of Annual Municipal Investment Plans.
- xii). Facilitated five Counties (Mombasa, Nairobi, Nakuru, Kisumu and Uasin Gishu) to participate in CRP Mission in Bangkok Thailand on 9th to 13th July, 2018.
  - xiii). Conducted CRP/KUSP mission 16th to 26th October, 2018, Counties visited were: - Nairobi, Mombasa, Nakuru, Uasin Gishu and Kisumu.
  - xiv). Counties received UDG for 2018/2019 financial year on 20th December, 2018
  - xv). Facilitated two Counties (Makueni and Nakuru) to participate in the 8th Edition Africities Summit in Marrakech – Morocco from 20th to 24th November, 2018.
  - xvi). Participated in CRP planning workshop in Durban – South Africa, from 26th to 30th November, 2018.
  - xvii). Held 6 steering committee meetings;
    - a. 1st held on 8th may 2018, which endorsed the fulfillment of the disbursement Linked Indicators Number One (DLI) Minimum Conditions and disbursement of Urban Institutional Grant (UIG).
    - b. 2nd held on 31st August 2018 to endorse Draft Fund Report of the First KUSP Annual Performance Assessment and the Disbursement Schedule for Urban Development Grants (UDG). This was deferred pending clarification on the APA process.
    - c. 3rd held on 4th October 2018 which finally endorsed Draft Fund Report of the First KUSP Annual Performance Assessment and approved the disbursement Schedule for Urban Development Grants (UDG)
    - d. 4th held on 19th February, 2020 which was to endorsed the disbursement as per findings of 2nd APA report however this was not done instead the committee enormously decided to grant a week extra days to five municipalities (Kwale, Hola, Rumuruti, Maralal and Marsabit) that had not qualified for UDG to submit the required information for to them to qualify.
    - e. 5th held on 9th March, 2020, which approved disbursement schedule for 2019/2020 financial year.
    - f. 6th held on 10th March, 2020, which confirmed minutes of 9th march, 2020.
  - xviii) UIG for 2017/18 and 2018/19 disbursed to the 45No. counties.
  - xix) Procured six individual consultants to support IPDU.

- xx) Facilitated validation of Consultancy services for initial work on classification and establishment of urban of areas through County Governments (excluding Nairobi and Mombasa contract findings workshop of 45No for CECS on 27th March, 2019.
- xxi) Sensitized on KUSP 45No. Municipal Board Chairmen on 29th March, 2019.
- xxii) Facilitated Governors retreat which included CECs, COs and a Technical officer from 45No. Counties in Naivasha, 9th to 10th April, 2019. The retreat was on KUSP, KISP, and Affordable Housing Program.
- xxiii) Trained 392No. County Program Coordination Team members on Environment and Social Safeguards (ESSA), Financial Management (FM) and monitoring and evaluation (M&E) KUSP requirements in four clusters from 15th to 26th April, 2019.
- xxiv) Conducted KUSP NPCT – World Bank Joint Implementation Support Mission from 15th to 29th May, 2019.
- xxv) Held 3no. Technical meetings
  - a) Held inaugural meeting held on 30th July, 2019.
  - b) Held the 2nd meeting on 5th August, 2019 where the APA 2 Score Card was reviewed and agreed upon.
  - c) Held the 3rd meeting on 17th February, 2020 which endorsed the 2nd APA report.
- xxvi) Held NPCT, WB and IPDU meeting on 9th August, 2019.
- xxvii) Held a meeting with UN-Habitat, WB and NPCT with the aim of charting a way forward on developing 4No. guideline notes for Urban planning, Urban infrastructure and municipal services on 23rd August, 2019.
- xxviii) Held a validation workshop for Municipal Urban Planning Needs and Preparedness for Kenya Urban Support Program (KUSP) through County Governments on 23rd August 2019.
- xxix) NPCT trained as GEMS Trainer of Trainers from 17th to 20th September, 2019
- xxx) Conducted County Infrastructure and Affordable Housing Sites Visits from 29th September to 22nd October, 2019
- xxxi) Conducted KUSP ESSA compliance workshop – 14th to 15th November, 2019
- xxxii) Conducted 2nd full APA stakeholder’s validation workshop (Steering, PTC, CECM Urban, Governors, the National Treasury, Council of Governors) – 15th to 16th November, 2019
- xxxiii) Consultancy services for initial work on classification and establishment of urban of areas through County Governments (excluding Nairobi and Mombasa) – 60 Million completed on 31th September 2019



- xxxiv) Consultancy services for conducting municipal urban planning needs and preparedness for KUSP through County Governments -60M completed on 30th August,2019
- xxxv) Undertaken 5th KUSP Implementation Mission – 11th to 29th November, 2019
- xxxvi) Held a meeting with NPCT, WB and ACAL on 3rd December, 2019
- xxxvii) NPCT retreat of Final 2nd APA report and analysis of appeals from 20th to 26th January, 2020
- xxxviii) Consultancy services for initial work on classification and establishment of urban of areas through County Governments (excluding Nairobi and Mombasa) – 60 Million – completed on August, 2019
- xxxix) Consultancy services for conducting municipal urban planning needs and preparedness for KUSP through County Governments -60M– completed on August, 2019
- xl) KUSP participated in 10th World Urban Forum as an exhibitor and facilitate the best performing counties (Kericho and Meru) with reference to APA2 results and other best counties like Kirinyaga, Wajir, Migori, Homa Bay. Also facilitated three members of National Assembly, Council of Governors and Chairperson Urban Committee.
- xli) Have conducted several need based training with request from the counties/Municipality.
- xlii) Facilitated and participated on Technical Deep Dive (TDD) conference, held at Naivasha, 29th February to 6th March, 2020.
- xliii) NPCT held virtual consultative meetings with the CoG and Bank with aim of resolving program fiduciary issues to enable trigger disbursement for the financial 2020/2021.
- xliv) NPCT held two virtual mission planning meetings.
- xlv) KUSP implementation Support Mission held virtually due to Covid-19 pandemic in April, 2021 to selected counties.
- xlvi) Disbursed UDG grant in November 2020, May 2021 and June 2021.
- xlvii) Held NPCT Technical retreat for review of Annual Work Plan & Budget, POM and prioritization of Window 1 activities on 3rd to 8th October, 2022.
- xlviii) Held technical retreat on the design and preparation of KUSP 2 and multi-sector stakeholders workshop held from 10th to 14th October, 2022.
- xlix) Conducted Mission in from 24th October to 11th November, 2022 with field visits to selected counties.

- l) Held Land Value Capture (LVC) training for NPCT from 27th November to 2nd December, 2022.

**2.8.4 Challenges Encountered and recommendations**

- i. Technical capacity gaps

**2.8.5 Possible solutions to the challenges**

- i. Core M&E team to make continuous follow ups.
- ii. Continues capacity building exercises

**2.9 Summary of Project Compliance:**

There were no cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants.

## **2. Statement of Performance against Project's Predetermined Objectives**

### **Introduction**

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

The key development objectives of the *project's agreement/* plan are to:

- a) To establish and strengthen urban institutions in participating counties in Kenya Urban Support Program
- b) To deliver improved infrastructure and services in participating counties in Kenya Urban Support Program

### **Progress on the attainment of strategic development objectives**

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

Below we provide the progress on attaining the stated objectives:

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>		<b>Indicator</b>	<b>Performance</b>
Urban areas with approved charters, established boards, appointed urban managers, and a budget vote (measures establishment of urban institutions).	To establish and strengthen urban institutions	Improved Governance and service delivery		Number of urban areas with approved charters, established boards, appointed urban managers and a budget vote.	59 out of 59 municipalities have approved charters, established boards, appointed managers and have budget votes
Urban areas that utilize at least 50 percent of the budget intended for their urban investments in their budget vote (measures strengthening of urban institutions).	To deliver improved infrastructure	Enhanced service delivery		Number of urban areas that utilize at least 50 percent of the budget intended for their urban investments in their budget vote.	54 urban areas have utilized their budget above 50%.
Score in the APA for achievement of urban planning, infrastructure, and service delivery targets by counties/urban areas, averaged across all urban areas that qualify for the UDG (maximum of 25).	To deliver improved infrastructure	Enhanced service delivery		% Score in the APA for achievement of urban planning, infrastructure	90% (Based on Performance Standards No. 7,8,9 & 10)

## **2. Environmental and Sustainability Reporting**

### **i. Sustainability strategy and profile**

The Government is committed to sustaining the gains realized under the Kenya Urban Support Program (KUSP). In particular, the State Department for Housing and Urban Development will continue to provide technical support to county governments and their urban entities especially in matters relating to urban management and development. The State Department will also continue collaboration with county governments in provision of strategic urban infrastructure (including markets) in line with the Bottom-up Economic Transformation Agenda (BETA) in order to catalyse local socio-economic development and improve service delivery in the urban areas. Additionally, the Government is committed to implementing the Building Climate Resilience for the Urban Poor (BCRUP) initiative of the United Nations to improve the living conditions of the urban poor. Further, the Government intends to develop enabling infrastructure and socio-economic facilities, mostly in urban areas, to support the Affordable Housing Program, thereby augmenting the infrastructure development achieved under KUSP.

### **ii. Environmental performance**

The Program has in-built mechanisms to ensure adherence to the Environmental Management and Coordination Act (1999) as well as the NEMA regulations in all its infrastructure investment projects. This is to ensure environmental soundness and sustainability.

### **iii. Employee welfare**

All participating municipalities are required to ensure that their contractors strictly adhere to the provisions of Occupational Safety and Health Act (2007) and the applicable regulations in as far as employee safety and welfare are concerned. Further, other legal requirements on gender equality, mainstreaming of special needs groups (PLWD's, marginalized and vulnerable groups) are adhered to.

### **iv. Market place practices-**

All procurement activities are undertaken in strict compliance to the Public Procurement and Asset disposal act, 2015 as well as the Bank guidelines to ensure transparency, fairness.

**v.Statement of Project Management responsibilities**

The *Principal Secretary* for the State Department of Housing and Urban Development and the *Project Coordinator* for **Kenya Urban Support Programme** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2024

This responsibility includes (i) Maintaining adequate financial management arrangement 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 project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (v) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the State Department of Housing and Urban Development and the Project Coordinator for Kenya Urban Support Programme accept responsibility for the Project'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.

The Principal Secretary for the State Department of Housing and Urban Development and the Project Coordinator for Kenya Urban Support Programme are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The Principal Secretary for the State Department of Housing and Urban Development and the Project Coordinator for Kenya Urban Support Programme further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary for the State Department of Housing and Urban Development and the Project Coordinator for Kenya Urban Support Programme confirm that the Project has

complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for..

***Kenya Urban Support Program  
Annual Report and Financial Statements for the financial year ended June 30, 2024***

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**Approval of the Project Financial Statements**

The Project financial statements were approved by the *Principal Secretary* for the State Department of Housing and Urban Development and the *Project Coordinator* for Kenya Urban Support Programme on 30/9 2024 and signed by:



.....  
**Mr. Charles M. Hinga, CBS**  
***Principal Secretary***



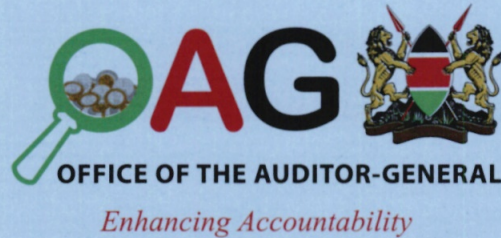
.....  
**Lilian Kieni**  
**Project Coordinator**



.....  
**Purity Kananu**  
**Project Accountant**  
**ICPAK Member No:32054**

# REPUBLIC OF KENYA

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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON KENYA URBAN SUPPORT PROGRAM IDA CREDIT NO.61340-KE FOR THE YEAR ENDED 30 JUNE, 2024 – STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

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### PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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

#### Opinion

I have audited the accompanying financial statements of Kenya Urban Support Program IDA Credit No. 6134-KE set out on pages 1 to 37, which comprise of the statement of

*Report of the Auditor-General on Kenya Urban Support Program IDA Credit No. 6134-KE for the year ended 30 June, 2024 – State Department for Housing and Urban Development*



financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and 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 the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya Urban Support Program as at 30 June, 2024 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 and the Financing Agreement No.6134-KE dated 14 September, 2017 between the Republic of Kenya and the International Development Association (IDA).

In addition, the special account statement presents fairly, the special account transactions and the ending balance has been reconciled with the books of account.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Although Management had indicated the issues as resolved as at 30 June, 2024, no evidence was provided to support the position.

## **Other Information**

The Management is responsible for the other information set out on page iii to xx which comprise of Project information and Overall Performance, Statement of Performance Against Predetermined Objectives. Environmental and Sustainability Reporting, and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Project's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with the ISSAIs 3000 and 4000. The standards 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matter on Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance, 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**

### **Failure to Close Operations Bank Account**

Paragraph 2.2 on Project Information reflects that the Project start date was 26 July, 2017 and the Project end date was 31 December, 2023. The Project Management was given an extension period of six (6) months by the World Bank to clear all the pending payments and officially close the Project. The Program's Special Deposit Accounts were closed by The National Treasury and an acknowledgement confirming the closure was issued on 19 August, 2024. However, during the audit in August, 2024, the Program's operations account held at the Central Bank of Kenya had not been closed. No reason has been provided to explain the same.

In the circumstances, the effectiveness of internal controls in the closure of the operations account could not be confirmed.

The audit was conducted in accordance with the 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 controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

As required by the International Development Agency (IDA), I report based on my audit, that:

- i. 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;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and,
- iii. The Project's financial statements are in agreement with the accounting records and returns.

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

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project 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 Project's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the ISSAIs. The standards requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


14 November, 2024


*Kenya Urban Support Program  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

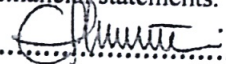
**4. Statement of Receipts and Payments for the Year Ended 30th June 2024.**

<b>Receipts</b>								
Transfer from Government entities	1	75,571,818	-	75,571,818	74,516,899	-	74,516,899	480,359,633
Loan from external development partners	3	340,845,525	-	340,845,525	864,709,133	-	864,709,133	30,645,881,186
<b>Total receipts</b>		<b>416,417,343</b>	<b>-</b>	<b>416,417,343</b>	<b>939,226,032</b>	<b>-</b>	<b>939,226,032</b>	<b>31,126,240,819</b>
<b>Payments</b>								
Compensation to employees	5	-	-	-	-	-	-	-
Purchase of goods and services	6	597,335,539	-	597,335,539	702,825,461	-	702,825,461	2,792,045,690
Acquisition of non-financial assets	8	17,827,143	-	17,827,143	4,761,680	-	4,761,680	74,060,198
Transfers to other government entities	9	1,095,600	-	1,095,600	122,020,000	-	122,020,000	28,272,462,344
<b>Total payments</b>		<b>(616,258,282)</b>	<b>-</b>	<b>(616,258,282)</b>	<b>(829,607,141)</b>	<b>-</b>	<b>(829,607,141)</b>	<b>31,138,568,232</b>
<b>Surplus/ (deficit)</b>		<b>(199,840,939)</b>	<b>-</b>	<b>(199,840,939)</b>	<b>109,618,891</b>	<b>-</b>	<b>109,618,891</b>	<b>12,327,413.00</b>

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

  
.....  
**Mr. Charles M. Hinga, CBS**  
*Principal Secretary*

  
.....  
**Lilian Kieni**  
**Project Coordinator**


  
.....  
**Purity Kananu**  
**Project Accountant**  
**ICPAK Member No: 32054**

*Kenya Urban Support Program  
Annual Report and Financial Statements for the financial year ended June 30, 2024*


**5. Statement of Financial Assets and Liabilities as at 30<sup>th</sup> June 2024**

<b>Financial Assets</b>			
Cash and Cash equivalents	11	0.00	199,840,939
Imprests and Advances	12	-	-
<b>Total Financial Assets (A)</b>		<b>0.00</b>	<b>199,840,939</b>
<b>Financial Liabilities</b>			
Third party Deposits and Retention	13	-	-
<b>Total Financial Liabilities (B)</b>			
<b>Net Financial Assets (A-B)</b>		<b>0.00</b>	<b>199,840,939</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	199,840,939	90,222,048
Prior Year adjustments	15	-	-
Surplus/(Deficit) for the Year		(199,840,939)	109,618,891
<b>Net Financial Assets</b>		<b>-</b>	<b>199,840,939</b>


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9 2024 and signed by:

  
.....

**Mr. Charles M. Hinga, CBS**  
**Principal Secretary**

  
.....

**Lilian Kieni**  
**Project Coordinator**

  
.....

**Purity Kananu**  
**Project Accountant**

**ICPAK Member No: 32054**

*Kenya Urban Support Program  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

**6. Statement of Cash flows for the year ended 30<sup>th</sup> June 2024**

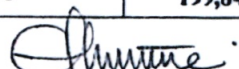
<b>Receipts</b>			
Transfer from government entities	1	75,571,818	74,516,899
Proceeds from domestic and foreign grants	2	-	-
Miscellaneous receipts	4	-	-
<b>Total receipts</b>		<b>75,571,818</b>	<b>74,516,899</b>
<b>Payments</b>			
Compensation of employees	5	-	-
Purchase of goods and services	6	(597,335,539)	(702,825,461)
Social security benefits	7	-	-
Transfers to other government entities	9	(1,095,600)	(122,020,000)
Other grants and transfers	10		-
<b>Total Payments</b>		<b>(598,431,139)</b>	<b>(824,845,461)</b>
<b>Net receipts/(payments)</b>		<b>(522,859,321)</b>	<b>(750,328,562)</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15	-	-
Decrease/(increase) in accounts receivable	16	-	-
Increase/(decrease) in accounts payable:	17	-	-
<b>Net cash flow from operating activities</b>		<b>(522,859,321)</b>	<b>(750,328,562)</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	(17,827,143)	(4,761,680)
<b>Net cash flows from investing activities</b>		<b>(17,827,143)</b>	<b>(4,761,680)</b>
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings	3	340,845,525	864,709,133
<b>Net cash flow from financing activities</b>		<b>341,943,292</b>	
<b>Net increase in cash and cash equivalents</b>		<b>(199,840,939)</b>	<b>109,618,891</b>
<b>Cash &amp; cash equivalent at beginning of the year</b>	<b>11</b>	<b>199,840,939</b>	<b>90,222,048</b>
<b>Cash and cash equivalent at end of the year</b>	<b>11</b>	<b>-</b>	<b>199,840,939</b>

  
.....

**Mr. Charles M. Hinga, CBS**  
**Principal Secretary**

  
.....

**Lilian Kieni**  
**Project Coordinator**

  
.....

**Purity Kananu**  
**Project Accountant**

**ICPAK Member No: 32054**



7. Statement of Comparison of Budget and Actual Amounts for the Year ended 30<sup>th</sup> June 2024

Receipts/	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfer from Government entities	100,000,000	-	100,000,000	75,571,818	24,428,182	75%
Proceeds from domestic and foreign grants						
Proceeds from borrowings	1,000,000,000	200,000,000	800,000,000	340,845,525	459,154,475	45%
Miscellaneous receipts						
<b>Total Receipts</b>	<b>1,100,000,000</b>	<b>200,000,000</b>	<b>900,000,000</b>	<b>416,417,343</b>	<b>483,582,657</b>	
<b>Payments</b>						
Compensation to employees				-		
Purchase of goods and services	1,057,000,000	200,000,000	857,000,000	597,335,539	259,664,099	70%
Social security benefits				-		
Acquisition of non-financial assets	43,000,000	-	43,000,000	17,827,143	25,172,857	41%
Transfers to other government entities			1,095,600	1,095,600	1,095,600	100%
Other grants and transfers				-		
<b>Total Payments</b>	<b>1,100,000,000</b>	<b>200,000,000</b>	<b>900,000,000</b>	<b>(616,258,282)</b>	<b>283,741,718</b>	
<b>Surplus or Deficit</b>				<b>(199,840,939)</b>	<b>199,840,938</b>	

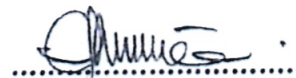
Note: The significant budget utilization/performance differences in the last column are explained in Annex 2 to these financial statements.



Mr. Charles M. Hinga, CBS  
Principal Secretary



Lilian Kieni  
Project Coordinator



Purity Kananu  
Project Accountant

ICPAK Member No: 32054

## **8. Significant Accounting Policies**

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

### **a) Statement of compliance and basis of preparation**

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

### **b) Reporting entity**

The financial statements are for Kenya Urban Support Program under the State Department of Housing and Urban Development, The financial statements are for the reporting entity Kenya Urban Support Program as required by Section 81/ Section 164 of the PFM Act, 2012.

### **c) Reporting currency**

The financial statements are presented in Kenya Shillings (Kshs), the project's functional and reporting currency. All values are rounded to the nearest Kenya Shilling.

### **d) Recognition of receipts**

Kenya Urban Support Program recognizes all receipts from various sources when an event occurs, and the related cash is received.

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

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

**Significant Accounting Policies (continued)**

**ii) External Assistance**

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

**iii) Other receipts**

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

**iv) Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when payment advice is received by the recipient entity or by the beneficiary. In the case of a grant/donation in kind, such grants are recorded upon receipt of the grant item and its value determined. The transaction date is the value date indicated on the payment advice.

**v) Proceeds from borrowing.**

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

**vi) Undrawn external assistance**

These are loans and grants at the reporting date specified in a binding agreement and relate to funding for the Project currently under development, where conditions have been satisfied, or their ongoing satisfaction is highly likely, and the project is anticipated to continue to completion. The funding summary analyzes the Project's undrawn external assistance.

**Significant Accounting Policies (continued)**

**e) Recognition of payments**

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

**i) Compensation to employees**

Salaries, wages, Allowances, and Statutory Contributions for employees are recognized when the compensation is paid.

**ii) Use of goods and services**

Goods and services are recognized as payments when the goods/services are consumed and paid for. If not paid for when goods/services are consumed, they 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 incur and paid for.

**iv) Repayment of borrowing (principal amount)**

Repayment of the principal amount of borrowing is recognized as payment in the period in which the repayment is made. The debt stock is disclosed as an annexure to the consolidated financial statements.

**Significant Accounting Policies (continued)**

**v) Acquisition of fixed assets**

The payment on the 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 a receipt and as a payment. A fixed asset register is maintained by each public entity, and a summary is provided for consolidation purposes. This summary is disclosed as an annexure to the consolidated financial statements.

**f) In-kind donations**

In-kind contributions are donations made to the Project 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 Project 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.

**g) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**Significant Accounting Policies (Continued)**

**h) 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 part deposits.

**i) 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 is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**j) 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 Entity 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 6** of this financial statement is a register of the contingent liabilities in the year.

**Significant Accounting Policies (Continued)**

**k) Contingent Assets**

Kenya Urban Support Program does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Kenya Urban Support Program in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**l) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance.' 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.

**m) Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The 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 and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

**Significant Accounting Policies (Continued)**

**n) Third-party payments**

Included in the receipts and payments, are payments made on its behalf by 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' column in the statement of receipts and payments.

**o) Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates (Kenya Shillings). Transactions in foreign currencies during the year/period are converted into functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of receipts and payments.

**p) Comparative figures**

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

**q) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2024

**r) Prior period adjustments**

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented.



**9. Notes to the Financial Statements**

**1. Transfers from Government entities**

These represent counterpart funding and other receipts from the government as follows:

Description	2023/2024	2022/2023	Cumulative to date (From inception)
	Kshs	Kshs	Kshs
<b><i>Counterpart funding through Ministry/ County Department xxx</i></b>			
Counterpart funds Quarter 1	-	-	-
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	75,571,818	74,516,899	480,359,633
<b>Total (See Annex 3)</b>	<b>75,571,818</b>	<b>74,516,899</b>	<b>480,359,633</b>
<b><i>Other transfers from government entities</i></b>			
Appropriations-in-Aid	-	-	-
<b>Total</b>	<b>75,571,818</b>	<b><u>74,516,899</u></b>	<b>480,359,633</b>

**Notes to the Financial Statements (Continued)**

**2. Proceeds From Domestic and Foreign Grants**

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

Name of Donor	Date received		Grants received in US\$		Grants received in KES		Total amount	US\$	KES
	Month	Year	Month	Year	Month	Year	US\$	KES	
Grants Received from Bilateral Donors (Foreign Governments)	-	-	-	-	-	-	-	-	-
Insert name of foreign Government	-	-	-	-	-	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)	-	-	-	-	-	-	-	-	-
Insert name of international organization	-	-	-	-	-	-	-	-	-
Grants Received from Local Individuals and organizations	-	-	-	-	-	-	-	-	-
Insert name of individual or local organization	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-

**Notes to the Financial Statements (Continued)**

**3. Loan from External Development Partners**

During the financial period to 30 June 2024, we received funding from development partners in the form of loans negotiated by the National Treasury, as detailed in the table below:

<b>Loans received from bilateral Donors (Foreign Governments)</b>							
IDA-IPF	-	2,250,000	340,845,525	-	340,845,525	742,689,133	2,104,738,640
IDA-Counties	-	-	-	-	-	122,020,000	28,271,366,743
<b>Total</b>	<b>-</b>	<b>-</b>	<b>340,845,525</b>	<b>-</b>	<b>340,845,525</b>	<b>864,709,133</b>	<b>30,376,105,383</b>

**Notes to the Financial Statements (Continued)**

**4. Miscellaneous receipts**

Description	2023		2022		Total Receipts from Inception
	Kshs	Kshs	Kshs	Kshs	
Property income	-	-	-	-	-
Sales of goods and services	-	-	-	-	-
Administrative fees and charges	-	-	-	-	-
Fines, penalties, and forfeitures	-	-	-	-	-
Voluntary transfers other than grants	-	-	-	-	-
Other receipts not classified elsewhere*	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Notes to the Financial Statements (Continued)**

**5. Compensation to Employees**

Description	2023-2024			2022-2023	
	Payments made by the Employer Kshs	Payments made by staff Kshs	Total Payments Kshs	Total Payments Kshs	Cumulative to- date
-	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	-	-	-	-	-
Basic wages of temporary employees	-	-	-	-	-
Personal allowances paid as part of salary	-	-	-	-	-
Personal allowances paid as reimbursements	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Kenya Urban Support Program**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**6. Purchase of Goods and Services**

Description	2023/2024		2022/2023		Cumulative 2015
	Payments in Cash	Payments made by bank/cheques	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	-	-	-	-	24,058,540
Office and General Supplies	14,208,791	-	14,208,791	19,409,186	861,960,525
Domestic travel and subsistence	149,605,278	-	149,605,278	109,686,642	348,069,762
Foreign travel and subsistence	3,907,110	-	3,907,110	8,828,121	17,333,712
Printing, advertising, and information supplies	40,649,313	-	40,649,313	13,279,875	107,416,765
Rentals of produced assets	-	-	-	-	114,047
Training payments	28,291,221	-	28,291,221	13,841,198	42,488,365
Hospitality supplies and services	16,246,466	-	16,246,466	28,123,208	129,379,175
Fuel oil and Lubricant	10,943,696	-	10,943,696	5,663,900	16,997,356
Specialized materials and services(Subscriptions)	4,895,294.	-	4,895,294.	-	4,895,294.
Other operating payments	-	-	-	9,418,370	414,168,818
Routine maintenance – vehicles and other transport equipment	3,018,508	-	3,018,508	39,289	27,116,337
Consultancy service – Technical and professional services	325,569,862	-	325,569,862	494,535,672	908,883,376
Exchange rate losses/gains (net)	-	-	-	-	4,598,481
<b>Total</b>	<b>597,335,539</b>	<b>-</b>	<b>597,335,539</b>	<b>702,825,461</b>	<b>2,907,480,553</b>

Description	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020

**7. Social Security Benefits**

Description	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
<b>Total</b>	-	-	-	-	-



Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

Description	2023/2024		2022/2023		Cumulative to-date
	Payments made by cash	Payments made by bank	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of Laptops, printers, and other office equipment	7,145,658	-	7,145,658	4,761,680	11,907,338
Overhaul & refurbishment of construction and civil works	-	-	-	-	15,959,495
Purchase of vehicles & other transport equipment	-	-	-	-	10,620,000
Research, studies, project preparation, design & supervision	10,681,485	-	10,681,485	-	35,573,365
<b>Total</b>	<b>17,827,143</b>	<b>-</b>	<b>17,827,143</b>	<b>4,761,680</b>	<b>74,060,198</b>

**Kenya Urban Support Program  
Annual Report and Financial Statements for the financial year ended June 30, 2024**

Description	2023/24	2022/23	2021/22	Cumulative to-date
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2024, we transferred funds to reporting government entities as shown below:

Description	2023/2024		2022/2023		Cumulative to date
	Approved	Disbursed	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to County Government entities					
Urban Institutional Grants (UIG)	-	-	-	51,541,000	2,301,541,000
Urban Development Grant (UDG)	-	-	-	70,479,000	25,969,825,744
					-
Transfer to National Treasury		1,095,600			1,095,600
<b>Total</b>	-	<b>1,095,600</b>	-	<b>122,020,000</b>	<b>28,272,462,344</b>

Note: the transfer to National Treasury was refund of Unutilised funds at the end of the financial year.

**Notes to the Financial Statements (Continued)**

**10. Other Grants, Transfers, and Payments**

Description	2023/2024				
	Payments made on cash	Payments made on credit	Total payments	Total payments	Payments made on credit
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	-	-	-	-	-
<i>Others Specify</i>	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Notes to the Financial Statements (Continued)**

**11. Cash And Cash equivalents**

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts (Note 11A)	-	199,840,939
Cash in hand (Note 11B)	-	-
Cash equivalents (short-term deposits) (Note 11C)	-	-
<b>Total</b>	-	<b>199,840,939</b>

Kenya Urban Support Program has one project account spread within the project implementation area and one foreign currency designated account managed by the National Treasury as listed below:

**11. A Bank Accounts**

**Project Bank Accounts**

Details	2023/2024	2022/2023
	Kshs	USD
<b><u>Foreign Currency Accounts</u></b>	-	
Central Bank of Kenya [A/c No. 10003317876] 1000317876	-	2051.85
Central Bank of Kenya [A/c No. 10003354507] 1000354507	-	41.24
<b>Total Foreign Currency balances</b>	-	<b><u>2,093</u></b>
<b><u>Local Currency Accounts</u></b>	-	
Central Bank of Kenya [A/c No 1000396946]	-	199,840,939
<b>Total local currency balances</b>	-	<b><u>199,840,939</u></b>
<b>Total bank account balances</b>		<b>=</b>

**Notes to the Financial Statements (Continued)**

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as of 30th June 2024 are not included in the Statement of Financial Assets since the line items are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule, which shows the flow of funds voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

**Special Deposit Accounts Movement Schedule**

Description	2023/2024 USD	2022/2023 USD
<b>(i) KENYA URBAN SUPPORT PROGRAMME – IDA 61340 [A/c No 1000317876]</b>		
Opening balance	<u>2,052</u>	1,232,120
Total amount deposited in the account		4,570,229
Total amount withdrawn (as per Statement of Receipts & Payments)		<u>(5,800,297)</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>2,052</b>	<b><u>2,052</u></b>
<b>(ii) KENYA URBAN SUPPORT PROGRAMME – IDA 61340 [A/c No 1000354507]</b>		
Opening balance (as per the SDA reconciliation)	<u>41.24</u>	41.24
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	=	=
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>41.24</u></b>	<b><u>41.24</u></b>

*(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix xx support these closing balance.*

**Kenya Urban Support Program**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

**11 B Cash in hand**

Description	2023/2024	2022/2023
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations ( <i>specify</i> )	-	-
<b>Total cash in hand balances</b>	-	-

[Provide a cash count certificate for each location above]

**11 C Cash equivalents (short-term deposits)**

Description	2023/2024	2022/2023
	KShs	KShs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

[Provide short appropriate explanations as necessary]

**12. Imprests and Advances**

Description	2023/2024	2022/2023
	KShs	KShs
Government Imprests	-	-
Salary advances	-	-
<b>Total</b>	-	-

**Kenya Urban Support Program**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

Notes to the Financial Statements (Continued)

**12A: Breakdown of Imprests and Advances**

Name of Officer or Institution	Amount Taken	Date Date of Surrender	Amount Surrendered	2023/2024	2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Officer 1</i>	-	-	-	-	-
<i>Officer 2</i>	-	-	-	-	-
<i>Officer 3</i>	-	-	-	-	-
<i>Officer 4</i>	-	-	-	-	-
<i>Officer 5</i>	-	-	-	-	-
<i>Programme 1</i>	-	-	-	-	-
Total	-	-	-	-	-

**13. Third-Party Deposits and Retention**

Description	2023/2024	2022/2023
	Kshs	Kshs
Retention	-	-
Deposits	-	-
<b>Total</b>	-	-



**Kenya Urban Support Program**

**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**14. Fund Balance Brought Forward**

Description	2023/2024	2022/2023
	KShs	KShs
Bank accounts	199,840,939	137,461,349
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Deposits and retention	-	-
<b>Total</b>	<b>199,840,939</b>	<b>137,461,349</b>

**15. Prior Year Adjustment**

Description of the error	Balance b/f Previous FY (audited financial statements)	Adjustments	Adjusted balance b/f Previous FY
	KShs	KShs	KShs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests and advances	-	-	-
Deposits and retentions	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

**16. Changes in Accounts Receivables ( Imprests and Advances)**

Description	2023/2024	2022/2023
	KShs	KShs
Opening Receivables as at 1 <sup>st</sup> July 2023	-	-
Closing account receivables as at 30 <sup>th</sup> June 2024	-	-
<b>Change in Imprests and advances</b>	<b>-</b>	<b>-</b>

**17. Changes in Accounts Payables (Deposits and Retention)**

Description	2023/2024 KShs	2022/2023 KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2023	-	-
Closing accounts payables as at 30 <sup>th</sup> June 2024	-	-
<b>Changes in deposit and retention</b>	-	-

**Other Important Disclosures**

**18. Pending Accounts Payable (See Annex 4a)**

Description	Balance b/f 2022/2023 KShs	Additions for the year KShs	Paid during the year KShs	Balance c/f 2023/2024 KShs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	11,682,114	-	11,682,114	-
<b>Total</b>	<b>11,682,114</b>	-	<b>11,682,114</b>	-

**19. Pending Staff Payables (See Annex 4b)**

Description	Balance b/f 2022/2023 KShs	Additions for the year KShs	Paid during the year KShs	Balance c/f 2023/2024 KShs
Senior management	-	-	-	-
Middle management	-	-	-	-
Union employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	-	-	-	-

**Kenya Urban Support Program**

**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**20. Other Pending Payables (See Annex 4c)**

Description	Balance b/f 2023/2023 Kshs	Additions for the year Kshs	Paid during the year Kshs	Balance c/f 2023/2023 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

**Other Important Disclosures (Continued)**

**21. External Assistance**

Description	2023/2023 Kshs	2022/2023 Kshs
External assistance received as grants	-	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	-

**a). External assistance relating to loans and grants**

Description	2023/2023 Kshs	2022/2023 Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

*Kenya Urban Support Program  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

*b) Undrawn external assistance*

Description	Purpose for which the undrawn external assistance may be used	2023/2024	2022/2023
		Kshs	Kshs
Undrawn external assistance - loans		1,095,600	-
Undrawn external assistance - grants		-	-
<b>Total</b>		1,095,600	-

*c) Classes of providers of external assistance*

Description	2023/2024	2022/2023
	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

*d.) Non-monetary external assistance*

Description	2023/2024	2022/2023
	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

**Kenya Urban Support Program**

**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**Other Important Disclosures (Continued)**

**e) Purpose and use of external assistance**

Payments made by third parties	2023/2024	2022/2023
Description	Kshs	Kshs
Compensation to employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other Government entities	-	-
Other grants and transfers	-	-
Social Security benefits	-	-
Acquisition of assets	-	-
Finance Costs including loan interest	-	-
Repayment of principal on domestic and foreign borrowing	-	-
Other payments	-	-
<b>Total</b>	-	-

**f) External Assistance paid by third parties on behalf of (Kenya Urban Support Program) by Source**

	2023/2024	2022/2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**Other Important Disclosures (Continued)**

**22. Payments By Third Party on Behalf of The Project**

**22.1 Classification by Source**

Description	2023/2024	2022/2023
	Kshs	Kshs
National/ County government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**22.2 Classification of payments made by Third Parties by Nature of expenses**

Description	2023/2024	2022/2023
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
<b>Total</b>	-	-

**Other Important Disclosures (Continued)**

**23. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project.

- i) Key management personnel, including the program director/manager
- ii) The implementing entity/ministry/ County department
- iii) Other Ministries and Departments.
- iv) The National /County Treasury

**Related party transactions:**

**Kenya Urban Support Program**

**Annual Report and Financial Statements for the financial year ended June 30, 2024**

	2023/2024	2022/2023
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the program manager/ director	-	-
Key Management Compensation others (specify)	-	-
<b>Total Compensation to Key Management</b>	-	-
<b>Transfers to related parties</b>		
Transfers to other government entities	-	-
<b>Total Transfers to related parties</b>	-	-
<b>Transfers from related parties</b>		
Transfers from the Ministry/ County department	-	-
Payments made on behalf of the project by other govt. entities	-	-
(Insert any other transfers received)	-	-
<b>Total Transfers from related parties</b>	-	-

**24. Contingent Liabilities**

Contingent liabilities	2023/2024	2022/2023
	Kshs	Kshs
Court case xxx against the project	-	-
Bank guarantees in favour of other govt. entities	-	-
Contingent liabilities arising from PPPs/ donor agreements	-	-
<b>Total</b>	-	-

**10. Annexes**

**Annex 1: Prior Year Auditor-General's Recommendations**

Reference to external audit report	Description of the recommendation	Status	Response	Date of completion
1	Inaccuracy in financial Statement	The management agreed with the auditor's observation and since corrected the errors in this financial statement, the financial statement therefore shows the corrected figures received and spent on the project.	Resolved	



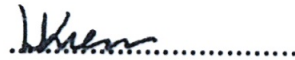
Reference to the external audit			Status	Comments
2	Pending Bill	The management agrees there were pending bills as at the end of the last financial year ,however the pending bills have been cleared.	Resolved	
3	Delays in completion of projects	The management agrees there were pending works as at the end of the last financial year, however the projects has since been	Resolved	

**Kenya Urban Support Program**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

Ref	ext	Rep		
		<p>year, however                      the projects                      has since been                      completed                      and handed                      over to the                      respective                      county                      Governments.</p>		



**Mr. Charles M. Hinga, CBS**  
**Principal Secretary**



**Lilian Kieni**  
**Project Coordinator**

**Annex 2: Variance explanations - Comparative Budget and Actual Amounts for Current FY**

	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Transfer from Government entities	100,000,000	75,571,818	24,428,182	75%	Lack of exchequer
Proceeds from domestic and foreign grants	-	-	-	-	
Proceeds from borrowings	800,000,000	340,845,525	459,154,475	43%	
Miscellaneous receipts	-	-	-	-	
<b>Total Receipts</b>	<b>900,000,000</b>	<b>416,417,343</b>	<b>483,582,657</b>	<b>86%</b>	
<b>Payments</b>					
Compensation of employees	-	-	-	-	
Purchase of goods and services	857,000,000	597,335,539	259,664,461	70%	Delay in procurement processes
Social security benefits	-	-	-	-	
Acquisition of non-financial assets	43,000,000	17,827,143	25,172,857	41%	Delay in procurement processes
Transfers to other government entities		1,095,600	1,095,600	-	
Other grants and transfers	-	-	-	-	
<b>Total payments</b>	<b>900,000,000</b>	<b>(616,258,282)</b>	<b>283,741,718</b>		

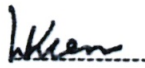
**Kenya Urban Support Program**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**Annex 3: Reconciliation of inter-entity transfers**

P			
B			
<b>a.</b>	<b>Government Counterpart funding</b>		
	Bank Statement Date	Amount (Kshs)	Indicate the 2023/2024 to which the amounts relate
		75,571,818	
	<b>Total</b>	<b>75,571,818</b>	
<b>B.</b>	<b>Direct payments</b>		
	Bank Statement Date	Amount (Kshs)	Indicate the 2023/2024 to which the amounts relate
		-	
	<b>Total</b>	<b>-</b>	
<b>C.</b>	<b>Others</b>		
	Bank Statement Date	Amount (Kshs)	Indicate the 2023/2024 to which the amounts relate
		-	
		-	
	<b>Total</b>	<b>75,571,818</b>	
	<b>Total (A+B+C)</b>	<b>75,571,818</b>	

Project Coordinator  
KUSP

Sign



Head of Accounting Unit  
State Department for Housing and Urban Development

Sign



Annex 4a: Analysis of Pending Bills

Supplier of Goods or Services	Date Contracted in/2023	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Pre-2023 FY	Comments
		<b>a</b>	<b>b</b>	<b>c=a-b</b>		
Construction of buildings						
1.						
2.						
<b>Sub-Total</b>						
Construction of civil works						
3.						
4.						
<b>Sub-Total</b>						
Supply of goods	May 2023		11,682,114	-	11,682,114	Pending bill cleared in the current financial year.
5.						
6.						
<b>Sub-Total</b>						
Supply of services						
7.						
8.						
<b>Sub-Total</b>						
<b>Grand Total</b>			<b>11,682,114</b>		<b>11,682,114</b>	

**Kenya Urban Support Program**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**Annex 4b: Analysis of Pending: Staff Bills**

Name of Staff	Date	Original Amount	Amount Paid	Outstanding Balance	Outstanding Balance	Comments
				Current FY	Previous FY	
<b>Permanent Employees - Management</b>						
1.						
2.						
<b>Sub-Total</b>						
<b>Permanent Employees - Others</b>						
3.						
4.						
<b>Sub-Total</b>						
<b>Temporary employees</b>						
5.						
6.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
7.						
8.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

Annex 4c: Analysis of Other Pending Payables

Name	Date	Original Amount	Amount Paid	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
<b>Amounts due to National Govt Entities</b>						
1.						
2.						
<b>Sub-Total</b>						
<b>Amounts due to County Govt Entities</b>						
3.						
4.						
<b>Sub-Total</b>						
<b>Amounts due to Third Parties</b>						
5.						
6.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
7.						
8.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**Kenya Urban Support Program**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**Annex 5: Summary of Fixed Assets Register**

Asset class						
Land						
Buildings and structures						
Transport equipment	10,620,000	-	-	-	-	10,620,000
Office equipment, furniture and fittings						
ICT Equipment,	4,761,680	-	7,145,658	-	-	11,907,338
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
<b>Total</b>	<b>15,381,680</b>		<b>7,145,658</b>			<b>22,527,338</b>

**Annex 6: Contingent Liabilities Register**



NAME OF SUPPORT ENTITY		1
		2
		3
		4
		5
		6
		7
		8
		9
		10

**Kenya Urban Support Program**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**Annex 7: Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Outputs	Project Activities	Quarter				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

**Annex 8: Reporting Disaster Management Expenditure**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

**Annex 9: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2024
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance (*Where applicable*)

**KENYA URBAN SUPPORT PROGRAM  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2024**

**Credit No.: IDA LOAN CREDIT NO.61340-KE (DA-A & DA-C)**

**Bank Account No.: 1000317876 Held with CENTRAL BANK OF KENYA**

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			19,729,404.14
	<b>Less:</b>			
2	Total amount documented			19,729,404.14
3	<b>Outstanding amount to be documented</b>			<b>-</b>
	<b>Represented by:</b>			
4	Ending Special account Balance as as 30 June 2024			-
5	Amounts claimed but not credited as at 30 June 2024			-
6	Amounts withdrawn and not claimed			-
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	<b>Total advance to Special Account Year ended 30 June 2024</b>			<b>-</b>

Discrepancy between total appearing on line 3 and 9 \_\_\_\_\_ -

**Notes:**

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

**The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs**



**AUTHORISED REPRESENTATIVE  
RESOURCE MOBILISATION DEPARTMENT  
THE NATIONAL TREASURY**

**DATE: 02-08-2024**

**SPECIAL ACCOUNT STATEMENT**

For period ending	<b>30th JUNE, 2024</b>
Account No.	<b>1000317876</b>
Depository Bank	<b>CENTRAL BANK OF KENYA.</b>
Address	<b>CENTRAL BANK OF KENYA.</b>
Related Loan	<b>KENYA URBAN SUPPORT PROGRAMME</b>
Credit Agreement	
Currency	<b>USD</b>

**Part A - Account Activity**

Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account	2,051.85
<b>Add:</b>	
Total Amount deposited by World Bank	3,411,019.94
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	3,413,071.79
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June,2024	0.00

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE:

*[Handwritten Signature]*

DATE

01.08.2024

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE:

*[Handwritten Signature]*

DATE

02-08-2024

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: 09/07/2024 Run Time: 15:38:02

STATEMENT OF ACCOUNT

PAGE NO : 1

CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI

ACCOUNT NUMBER : 1000317876

ACCOUNT TITLE : KENYA URBAN SUPPORT PROGRAMME  
 30/06/2024

STATEMENT PERIOD: From 01/07/2023 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			2,051.85			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	20/09/2023	FT232630LNNG	FUNDING	0.00	3,411,019.94	3413071.79
2	06/12/2023	FT233406VS75	PA 133026	-800,000.00	0.00	2613071.79
3	04/01/2024	FT24009SNNP6	PA133039	-1,000,000.00	0.00	1613071.79
4	27/03/2024	FT24087ZSR9P	PA133103	-450,000.00	0.00	1163071.79
5	08/05/2024	FT241291FGH4	PA 133137	-1,163,071.79	0.00	0
6	09/05/2024	FT24130TC83L	PA133137 REVERSE	0.00	1,163,071.79	1163071.79
7	18/06/2024	FT241700PMMN	PA133137	-1,163,071.79	0.00	0

CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

Favourites TAM.E.STMT.OF.ACCT.EPRM [More Options](#)

[Clear Selection](#)

Account equals  1000317876

Statement From equals  20230701

Statement To equals  20240630

TAM.E.STMT.OF.ACCT.EPRM



Kenya Urban Support Project (KUSP)

Credit No:61340

TRIAL BALANCE

As at 30TH JUNE 2024

		DR	CR
		Ksh	Ksh
<b>Details of Revenue funds</b>			
IDA Revenue Receipt	Notes		
Cash at bank B/F as at 1st July 2023	3		341,943,292.00
GoK Counterpart Fund Revenue	11A		199,840,939.00
	1		75,571,818.00
<b>Details of Project expenditure</b>			
IDA Transfers to other Government Entities			
Domestic travel and subsistence		-	
Foreign travel and subsistence	6	149,605,278.00	
Printing, advertising, and information supplies	6	3,907,110.00	
Training payments	6	40,649,313	
Hospitality supplies and services	6	28,291,221	
Office and general supplies	6	16,246,466	
Fuel Oil and Lubricants	6	14,208,791	
Specialized materials and services(Subscriptions	6	10,943,696	
Routine maintenance – vehicles and other transport equipment	6	4,895,475	
Consultancy service – Technical and professional services	6	3,018,508	
Laptops, printers and other office equipment	6	327,763,047	
Research, studies, project preparation, design & supervision	8	7,145,658	
Cash at bank as at 30th June 2023	8	10,681,485	
	11A	0	
		<b>617,356,048.00</b>	<b>617,356,049.00</b>



Loan: IDA 61340 (IDA - IDA Credit) | Status: Disbursing and Repaying | Country: Kenya |

Project: P156777 - Kenya Urban Support Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disburseme
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule
- DLI Advan

**Designated Account Detail- DA-C**

**Account Details**

Account Holder	KENYA URBAN SUPPORT PROGRAMME	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXXX	Current Authorized Allocation	5,000,000.00
Account Number	1000317876	Hide	Associated Categories 2 - (GDS,NCS,CS,TRN,WKSHPS&IOC)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

**Transaction Details**

Currency (USD) View Transaction List

Total Deposits Less Refunds	19,614,320.14
Documented	19,614,320.14
Outstanding Balance	0.00
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loan: IDA 61340 (IDA - IDA Credit) | Status: Disbursing and Repaying | Country: Kenya

Project: P156777 - Kenya Urban Support Program

[Loan Overview](#) | 
 [Disbursements](#) | 
 [History](#) | 
 [Repayments](#) | 
 [Amortization Schedule](#) | 
 [Audit Submission](#) | 
 [Disburseme](#)

[Applications](#) | 
 [eSignatorie\(s\)](#) | 
 [Beneficiaries](#) | 
 [Contracts](#) | 
 [Designated/UN Accounts](#) | 
 [Category Schedule](#) | 
 [DLI Advan](#)

**Designated Account Detail- DA-A**

**Account Details**

Account Holder	PREPARATION OF PROPOSED SECONDARY	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	1,000,000.00
Account Number	1000317876	Hide	Associated Categories 2 - (GDS,NCS,CS,TRN,WKSHPS&IOC)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	IDA0360

**Transaction Details**

Currency (USD) [View Transaction List](#)

Total Deposits Less Refunds	115,084.00
Documented	115,084.00
Outstanding Balance	0.00
Waived Documentation Amount	0.00
Transaction in Process	0.00



**Loan:** IDA 61340 (IDA - IDA Credit) | **Status:** Disbursing and Repaying | **Country:** Kenya |

**Project:** P156777 - Kenya Urban Support Program

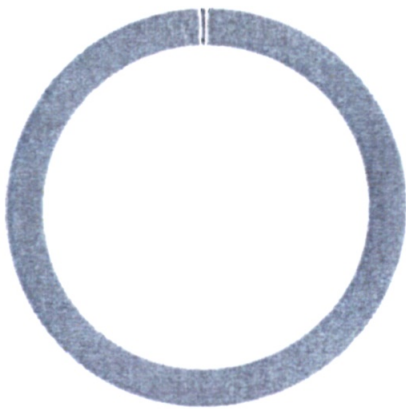
[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#) | [Disbursements](#)

**Important Dates**

Approval	Signing	Commitment Charges Start Date	Effective	First Repayment	Closing	Application Deadline	Last Repayment
26-Jul-2017	14-Sep-2017	13-Nov-2017	11-Jan-2018	15-Aug-2022	31-Dec-2023	30-Jun-2024	15-Feb-2047

Currency of Commitment : USD

Show amounts in USD



**Loan Information (USD)**

Signed Amount	300,000,000.00
Cancelled	8,575,694.80
Disbursed	289,862,019.10
Undisbursed	1,562,286.10
Special Commitments	0.00
Funds Available	1,562,286.10

**Funds Available (USD)**

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
<b>Estimated Funds Available</b>	<b>1,562,286.10</b>

Last Bill, IDA 61340, due on 15-Aug-2024

20,000,000.00

**Retroactive Available**

**Borrower:** The National Treasury and Planning

Date Payable	Currency	Amount Payable
15-Aug-2024	USD	8,348,453.57

Retroactive Limit 20,000,000.00

Retroactive Disbursed 0.00

Period of Retroactivity 01-Jul-2017 to 13-Sep-2017

270,210,887.03	2.62 %	0.00 %
<b>Principal Outstanding</b>	<b>Total Charges</b>	<b>Net Commitment Fee</b>

**Loan:** IDA 61340 (IDA - IDA Credit) | **Status:** Disbursing and Repaying | **Country:** Kenya |

**Project:** P156777 - Kenya Urban Support Program

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#) | [Disbursemei](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#) | [DLI Advan](#)

## Withdrawal Applications

### Disbursement Milestone

Loan Approval Date	Loan Signing Date	Loan Made Effective	Authorized Signatories Submitted to WB	Authorized Signatories Approved	Loan is Ready for Disbursing Online
26-Jul-2017	14-Sep-2017	11-Jan-2018	09-Mar-2023	09-Mar-2023	

1 - 1 of 1 entries (1 of 1 items)

Withdrawal Application for this loan cannot be submitted at this time. Please contact [clientconnection@worldbank.org](mailto:clientconnection@worldbank.org).

## Transaction List

Showing results 1 - 10 of 24 entries

Filter by DA-A

Documented Det: ▼

Value Date

Search

Borrower Reference	Application				Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
S2KENUP-003	DA-A	Completed	USD	115,084.00	2	USD	115,084.00	31-Jan-2018	31-Jan-2018	Borrower	31-Jan-2018



Loan: IDA 61340 (IDA - IDA Credit) | Status: Disbursing and Repaying | Country: Kenya

Project: P156777 - Kenya Urban Support Program

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#) | [Disbursemei](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#) | [DLI Advan](#)

## Withdrawal Applications

### Disbursement Milestone

Loan Approval Date	Loan Signing Date	Loan Made Effective	Authorized Signatories Submitted to WB	Authorized Signatories Approved	Loan is Ready for Disbursing Online
26-Jul-2017	14-Sep-2017	11-Jan-2018	09-Mar-2023	09-Mar-2023	

[View Withdrawal Application](#)

Withdrawal Application for this loan cannot be submitted at this time. Please contact [clientconnection@worldbank.org](mailto:clientconnection@worldbank.org).

## Transaction List

Showing results 1 - 24 of 24 entries

Filter by DA-C Documented Detz Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
NG WA 16	DA-C	Completed	USD	3,198,154.43	2	USD	3,198,154.43	09-May-2024	14-May-2024	Borrower	14-May-2024
NG WA 14 RE	DA-C	Completed	USD	3,411,019.94	2	USD	3,411,019.94	11-Sep-2023	19-Sep-2023	Borrower	19-Sep-2023
NG WA 13	DA-C	Completed	USD	2,040,607.77	2	USD	2,040,607.77	03-Mar-2023	07-Mar-2023	Borrower	07-Mar-2023
NG WA 12	DA-C	Completed	USD	2,529,620.80	2	USD	2,529,620.80	05-Sep-2022	08-Sep-2022	Borrower	08-Sep-2022
NG WA 11	DA-C	Completed	USD	1,231,201.73	2	USD	1,231,201.73	22-Mar-2022	25-Mar-2022	Borrower	25-Mar-2022
NG WA 10	DA-C	Completed	USD	1,234,835.45	2	USD	1,234,835.45	07-Sep-2021	09-Sep-2021	Borrower	09-Sep-2021
CC WA 08	DA-C	Completed	USD	774,018.10	2	USD	774,018.10	26-Feb-2021	04-Mar-2021	Borrower	04-Mar-2021
CC WA 07	DA-C	Completed	USD	957,596.18	2	USD	957,596.18	13-Aug-2020	19-Aug-2020	Borrower	19-Aug-2020
KUSP NG 002	DA-C	Completed by WB	USD	3,606,748.69	DA-C		0.00	24-Mar-2020		Christine Dambya	15-Apr-2020
CC WA 05	DA-C	Completed	USD	4,237,265.74	2	USD	4,237,265.74	28-Feb-2020	02-Mar-2020	Borrower	02-Mar-2020
CAT 2 WA 001a	DA-C	Completed by WB	USD	5,000,000.00	DA-C		0.00	17-May-2018		Lynett Vitisia	05-Jun-2018



**Loan:** IDA 61340 (IDA - IDA Credit) | **Status:** Disbursing and Repaying | **Country:** Kenya |

**Project:** P156777 - Kenya Urban Support Program

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#) | [Disburseme](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#) | [DLI Advan](#)

**KENYA URBAN SUPPORT PROGRAM  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2023**

**Credit No.: IDA LOAN CREDIT NO.61340-KE (DA-A & DA-C)**

**Bank Account No.: 1000317876 Held with CENTRAL BANK OF KENYA**

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		17,374,628.72
	<b>Less:</b>		
2	Total amount documented		13,005,145.77
<b>3</b>	<b>Outstanding amount to be documented</b>		<b>4,369,482.95</b>
	<b>Represented by:</b>		
4	Ending Special account Balance as as 30 June 2023		2,051.85
5	Amounts claimed but not credited as at 30 June 2023		-
6	Amounts withdrawn and not claimed		<b>4,367,431.10</b>
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
<b>9</b>	<b>Total advance to Special Account Year ended 30 June 2023</b>		<b>4,369,482.95</b>

Discrepancy between total appearing on line 3 and 9

-

**Notes:**

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

**The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs**

**AUTHORISED REPRESENTATIVE  
RESOURCE MOBILISATION DEPARTMENT  
THE NATIONAL TREASURY**

**DATE:**

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

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

July 22, 2024

## CERTIFICATE OF BALANCES

Customer:

139523

STATE DEPT FOR HOUSING  
URBAN DEV

Balance Date:

30-Jun-24

Account No	Account Name	Currency	Balance
1000395516	REC-STATE DEPT FOR HOUS URB DEV	KES	318,607.70
1000395583	DEV-STATE DEPT FOR HOUS URBAN DEV	KES	44,869,693.50
1000395672	DEP-STATE DEPT FOR HOUS URBAN DEV	KES	448,173,223.30
1000395737	CBK165-STATE DEPT FOR HOU URB DEV	KES	0.00
1000396358	RENT FROM GOVT BLDG HOUSING AIA	KES	34,000,616.60
1000396938	NAIROBI METRO SERV IMPR PROJ CFUND	KES	173,157,965.85
1000396946	KENYA URBAN SUPPORT PR IDA A61340 0	KES	0.85
1000396954	NAIROBI METR SERV IMPR PRJ NaMSIP	KES	0.00
1000736925	HOUSING FUND TAX	KES	7,445,245,012.85
1000742216	KENYA URBAN SUPPORT PROGRAM	KES	0.00

**Priscilla Keitany (Mrs)**  
Authorised Signatory  
Banking Services Division

**Micah Nabori**  
Authorised Signatory  
Banking Services Division





REPUBLIC OF KENYA

FO 30

MINISTRY OF LAND, PUBLIC WORKS, HOUSING & URBAN DEVELOPMENT  
BANK RECONCILIATION STATEMENT  
JUNE, 2024  
KENYA URBAN SUPPORT PROGRAM

BALANCE AS PER THE BANK STATEMENT

LESS: PAYMENT IN CASH BOOK NOT IN BANK STATEMENT  
RECEIPT IN BANK STATEMENT NOT IN CASH BOOK

ADD: PAYMENT IN BANK STATEMENT NOT IN CASH BOOK  
RECEIPT IN CASH BOOK NOT IN BANK STATEMENT

BALANCE AS PER THE CASH BOOK

	0.85
-	-
-	-
	0.85


Prepared by,

  
.....  
Signature

SNR AGT  
.....  
Designation

30TH JUNE, 2024

I Certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

  
.....  
Signature

XAG  
.....  
Designation

30TH JUNE, 2024

**APPEDIX 1**

**PAYMENT IN CASHBOOK NOT IN BANK STATEMENT  
DETAILS**

**DATE**  
01-06-2024  
30-06-2024

**TOTAL**

**AMOUNT KSH**

-  
-  
-  
-----  
-----

**APPENDIX II**

**DATE**

01-06-2024



30-06-2024

**RECEIPT IN BANK STATEMENT NOT IN CASHBOOK  
RECEIPT DETAILS**

**AMOUNT KSH**



APPENDIX III  
DATE  
01-06-2024

**PAYMENT IN BANK STATEMENT NOT IN CASHBOOK**  
**PAYMENT DETAILS**

**AMOUNT KSH**

30-06-2024

TOTAL

-  
-  
-  
-  

---

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**APENDIX IV RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT JUNE 2024**

**RECEIPTS IN CASHBOOK  
RECEIPT DETAILS**

**DATE**

01-06-2024

30-06-2024

**AMOUNT KSH**

-  
-  
-  
-  
-----  
-----

## Kenya Urban Support Project (KUSP)

Credit No:61340

## TRIAL BALANCE

As at 30TH JUNE 2024

		DR	CR
		Ksh	Ksh
<b>Details of Revenue funds</b>			
IDA Revenue Receipt	3		341,943,292.00
Cash at bank B/F as at 1st July 2023	11A		199,840,939.00
GoK Counterpart Fund Revenue	1		75,571,818.00
<b>Details of Project expenditure</b>			
IDA Transfers to other Government Entities		-	
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Foreign travel and subsistence	6	3,907,110.00	
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Training payments	6	28,291,221	
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Consultancy service – Technical and professional services	6	327,763,047	
Laptops, printers and other office equipment	8	7,145,658	
Research, studies, project preparation, design & supervision	8	10,681,485	
Cash at bank as at 30th June 2023	11A	0	
		<b>617,356,048.00</b>	<b>617,356,049.00</b>