

REPUBLIC OF KENYA



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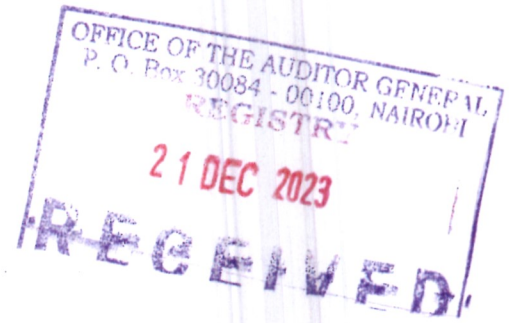
OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR PUBLIC
WORKS**

**FOR THE YEAR ENDED
30 JUNE, 2023**



State Department for Public Works

REVISED ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

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

2. Key State Department for Public Works Information and Management

(a) Background information

The Ministry of Lands, Public Works and Housing, Urban Development was formed through Presidential Executive Order No. 1/2023 of January 2023 on organization of Government. The Ministry is headed by the Cabinet Secretary for Lands, Public Works and Housing, Urban Development Mr. Zachariah Mwangi Njeru who is responsible for the general policy and strategic direction of the entity.

The Ministry further consists of three State Departments each administered by a Principal Secretary. The State Departments under the Ministry of Lands, Public Works and Housing, Urban Development are as follows;

- i. The State Department for Lands and Physical Planning administered by Hon. Generali Korir Nixon.
- ii. The State Department for Public Works administered by Mr. Joel Psimatwa Loremoi Arumonyang.
- iii. The State Department for Housing and Urban Development administered by Mr. Charles Hinga Mwaura, CBS.

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

Vision, Mission, Core Values and Core Functions

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

Vision

“Excellence in regulation of the construction industry, construction and maintenance of public buildings and other public works”

Mission

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

Core Values

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

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

Mandate

The State Department for Public Works is mandated to provide policy direction and coordinate all matters related to Buildings and Other Public Works. In discharging its functions, the State Department is guided by detailed mandate through Executive Order No. 1 of 2023 notably:

- i. Public Works Policy and Planning;
- ii. National Building Inspection Services;
- iii. Registration and Regulation of Contractors, Consultants for Buildings, Civil Works and Material Suppliers;
- iv. Standardization and Maintenance of Plant and Equipment and Vehicles;
- v. Maintenance of Inventory of Government Property;
- vi. Registration of Engineers, Architects and Quantity Surveyors;
- vii. Setting and Management of Building and Construction Standards and Codes;
- viii. Provision of Mechanical and Electrical Building Services;
- ix. Supplies Branch; Coordination of Procurement of common User Items by Government Ministries;
- x. Registration and Regulation of Civil, Building and Electro-Mechanical Contractors;
- xi. Development and Management of Public Buildings;
- xii. Building Research Services and Other Public Works.

Core functions

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

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

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

ii. Development and Maintenance of Coastline Infrastructure and Pedestrian Access:

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

iii. Regulation and Development of Construction Industry

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

iv. Procurement of common user items for government institutions:

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Cabinet Secretary Ministry of Lands, Public Works, Housing & Urban Development	Zacharia Mwangi Njeru
2.	Principal Secretary State Department for Public Works	Joel P. L. Arumonyang
3.	Secretary Administration	Dr. C. T. Muchiri
4.	Works Secretary	Nicholas M. Mutua
5.	Head of Accounts	Samson B. M. Ongalo

(d) Fiduciary Oversight Arrangements

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

(d) State Department for Public Works Headquarters

P.O. Box 30007- 00100
Works Building
Ngong Road, Nairobi
NAIROBI, KENYA

State Department for Public Works Contacts

P. O. Box 30743- 00100
Tel+254(0)202723101
Fax+254(0)202724504 Email:
info@publicworks.go.ke
Website: www.go.ke

(e) State Department for Public Works Bankers

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

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

3. Statement of Governance

The State Department has established the following main committees. These are: -

- (a) Budget Implementation Committee. This is the committee charged with the responsibility of implementation of the ministerial budget and its prudent management. The duties of the committee include the following:
- (i) Review and consider the cash flow plans;
 - (ii) Review the utilization of the cash limits and consider any changes as may be required;
 - (iii) Review the utilization of any donor funds voted for the ministry;
 - (iv) Advise the Accounting Officer on the challenges related to the budget implementation
 - (v) Review and recommend the reallocation of expenditures
 - (vi) Review and approve the submission of the expenditure returns, IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken
 - (vii) Participate in Sector Working Groups
 - (viii) Prepare budget in consultation with the Heads of Departments
- (b) Project Management Committee whose main role is oversee implementation of programs/projects under the State Department as well as determining viability of new projects.
- (c) Human Resource Management Advisory Committee whose role is to advise the authorized officer on human resource and management matters coupled with execution of delegated powers by the Public Service Commission of Kenya; Assets and Disposal Committee whose role is to coordinate identification and disposal of idle/obsolete assets and
- (d) Corruption Prevention Committee whose is role is identify risk areas, develop risk mitigation plan and recommend appropriates measure to eradicate corrupt practices.

These committees comprise of all Heads of Departments and meet regularly under the leadership of the Principal Secretary. At the Ministerial level, the Principal Secretary presents Programme and projects and budget implementation progress reports to the Cabinet secretary after every two (2) weeks.

In order to strengthen its performance management framework, the State Department prepared an annual Performance Contract between the Cabinet Secretary and the Principal Secretary in charge of Public Works. The contract was then cascaded to the Heads of departments. This ensured that every staff member understood their assignment, schedule of duties and annual work plans as prepared in line the respective schemes of service / career guidelines. In addition, the State Department ensured all staff uploaded their performance appraisal on-line through the Government Human Resource Information System (GHRIS). In addition, the State Department also conducts

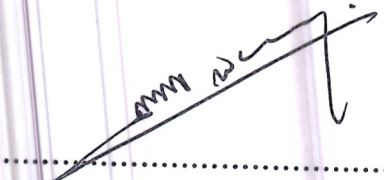
payroll audits on monthly basis through payroll cleansing for the purposes of establishing malpractices if any.

4. Statement by the Cabinet Secretary



*Mr Zachariah Mwangi Njeru,
Cabinet Secretary, Ministry of Lands,
Public Works and Housing & Urban
Development*

The State Department for Public Works is responsible for development and maintenance of Government Buildings and Public Works. It is mandated to provide policy direction and coordinate all matters related to construction, rehabilitation and maintenance of Public Buildings and Other Public Works. In discharging its functions, the State Department is guided by detailed mandate through Revised Executive Order No. 1 of 2023 notably: Public Works Policy and Planning; National Building Inspection Services; Registration and Regulation of Contractors, Civil Works and Material Suppliers; Registration of Civil, Building and Electro-mechanical Contractors; Standardization and Maintenance of Plants, Equipment and Vehicles; Maintenance of Inventory of Government Property; Registration of Engineers, Architects and Quantity Surveyors; Setting and Management of Building and Construction Standards and Codes; Provision of Mechanical and Electrical Building Services; Supplies Branch; Coordination of Procurement of Common User Items by Government Ministries; Building Research and Services and Other Public Works funded by the exchequer.


.....
Cabinet Secretary
Ministry of Lands, Public Works, Housing & Urban Development

5. Statement by the Principal Secretary Budget Performance

In the financial year 2022/23, the State Department for Public Works had a gross budget of KShs.

3,507,964,404 which was made up of KShs. 3,072,216,727 for recurrent vote and KShs.

435,729,677 for development vote. The State Department was to expend the gross budget of

KShs. 3,507,964,404 under the following three programmes:

Programme 1: Government Buildings

The objective of this Programme is to improve the living and working conditions in Government Buildings through development of cost-effective public buildings. This Programme was allocated

Kshs637,565,595 representing 18% of the total budget. The allocated amount was spent under the

following sub programmes:

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

Out of the total approved budget of Kshs. 637,565,595, Kshs.656,137,063 was utilized in the course of the financial year on the programmed projects and activities representing an absorption level

of 100%.

Programme 2: Coastline Infrastructure Development and Pedestrian Access

The objective of this programme is to protect land and property from sea wave action, flooding and erosion and enhance accessibility between human settlements and in areas of difficult terrain. This programme was allocated KShs. 302,871,738 representing 9% of the total budget.

This amount was spent under the following sub programmes:

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

In regard to budget expenditure under this programme, a total of Kshs. 299,886,535 was utilized on the programmed projects and activities. This represents budget absorption level of 99%.

Programme 3: General Administration Planning and Support Services

The objective of this programme is to develop capacity, enhance efficiency and transparency in service delivery and to ensure efficiency in procurement of common user items for government institutions. This programme was allocated KShs. 358,738,095 representing 9% of the total budget, which was spent under the following sub programmes:

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

Out of the total approved budget of Kshs. 358,738,095, Kshs 337,725,837 was utilized in the course of the financial year on the programmed projects and activities representing an absorption level of 94%.

Programme 4: Regulation and Development of Construction Industry

The objective of this program is to achieve enhanced research on building materials, improved technology, building standards and regulated construction industry for economic growth. This program was allocated Ksh. 2,208,770,976 representing 63% of the total budget. This amount was spent under the following sub programmes.

- i. Regulation of Construction Industry
- ii. Research Services
- iii. Building Standards

This programme was able to utilize Kshs. 1,320,646,472 of the budgeted amount represents an absorption level of 60%.

Budget Allocation by Programmes.

Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
Government Buildings	637,565,595	656,137,063	(18,571,468)
Coastline Infrastructure Development and Pedestrian Access	302,871,738	299,886,535	2,985,203
General Administration Planning and Support Services	358,738,095	337,725,837	21,012,258
Regulation and Development of Construction Industry	2,208,770,976	1,320,646,472	888,124,504
	3,507,946,404	2,614,395,906	893,550,498

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

Budget utilization per economic classification

The table below shows the budget performance in terms of economic classification

Economic Classification	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	740,834,145	737,078,190	3,755,955
Use of goods and services	292,125,229	295,642,499	(3,517,270)
Transfers to Other Government Units	2,106,300,000	1,218,300,000	888,000,000
Social Security Benefits	5,133,515	4,747,858	385,657
Acquisition of Assets	363,553,515	358,627,358	4,926,157
Total Payments	3,507,946,404	2,614,395,906	893,550,498

Key achievements of the State Department for Public Works in FY 2022/2023

In the implementation of the budget for FY 2022/23, the following key achievements were realized;

- a) Improvement of Living and working Conditions in Government Buildings:** In regard to this programme, the following were the achievements;
- i. The State Department for Public Works implemented 1 No. stalled government building project i.e. Voi Pool Housing from 68% to 75 % where 11 No. Mansionettes were practically completed.
 - ii. The State Department also designed, documented and supervised construction of 99No. New government/building projects and rehabilitation and maintenance of 153 No. buildings that belong to other Ministries, Departments, Agencies as well as Counties.
 - iii. The State Department further implemented five (4) County Government Headquarters to different levels of completion as follows; Isiolo County Headquarters from 59% to 60%, Tana River County Headquarters from 66% to 70%, Lamu County Headquarters from 55% to 60% and Nyandarua County Headquarters from 45% to 60%.
 - iv. The State Department also completed Kenyena ESP District Headquarters

b. Supervision of BETA projects

The State Department targeted to implement BETA Projects through design, documentation and supervision of the projects. The following was achieved under the 'BETA Projects':

- i. Under Universal Healthcare- Supervision of construction and installation of gas facilities were done at Mama Lucy Kibaki Hospital, Ngong Level IV Hospital, Kangundo Level IV Hospital and Transmara West Sub County Hospital. Further, the State Department also supervised construction of healthcare facilities in informal settlements in Nairobi County where 9 Level III and 10 Level II healthcare facilities were completed. Also, supervision of construction of projects under Equalization Fund were done where 41No. projects were completed and 29No are ongoing.
- ii. Under Affordable Housing- design, documentation and supervision construction of National Police and Prisons housing units Bondo, Ndaragua, Thika, Kathiani, Langas, Bungoma and Chuka were done to 100% completion level
- iii. Under Manufacturing- design, documentation and supervision were done to 100% completion level for the following projects: (i) Development of leather industry facilities in Athi River (Kenanie), (ii) Development of Konza Technopolis Complex (iii) Development of Special Economic Zone (SEZ) Textile Parking in Naivasha and

(iv) Development of Dongo Kundu Special Economic Zone (SEZ) in Mombasa

b) Development and Maintenance of Coastline Infrastructure and Pedestrian Access:

The following were achieved during the period;

- i. To achieve accessibility into and out of waters and protect land and property from sea wave erosion, the State Department implemented construction of Mokowe Jetty from 96% to 98% completion level.
- ii. Further, 6No. Footbridges were completed and put to use. These footbridges are used for safe crossing over the rivers, streams and for easy accessibility to areas with difficult terrain.

c) Regulation and Development of Construction Industry

The following were the achievements under this programme;

- i. In regard to Building Survey and Research, 2 researches on local manufacture/production of affordable ceramic fittings and the use of plastics to support affordable housing program were carried out and Publications done on MyGov
- ii. On Building Standards, 1539 buildings were audited and inspected to establish their compliance to necessary building approvals and suitability for habitation. 45No Buildings were also tested to ascertain their structural integrity.

PICTORIALS ON KEY ACHIEVEMENTS

1. Voi Pool Housing Project



Flats



Maisonettes- practically complete

2. Isiolo County Headquarters - Ongoing at 50%



The general progress of works. Ground floor to 4th floor slab complete

3. Tana River County Headquarters - Ongoing at 70%



4. Nyandarua County Headquarters - Ongoing at 53%



Plaster works for internal wall and ceiling complete.

5. Re-construction of Mokowe Jetty and Associated Works- Ongoing at 98%



6. Kitutu Chache Footbridge- Completed and in use



d) Emerging issues related to the department

The emerging issue that relate to the Department is flooding in various parts of the country especially around the Coast region, Lake Victoria, Lake Baringo, Lake Turkana, Nyando and Budalangi calls for expansion and spread of water protection works hence the need for more funding.

e) Key risk management strategies

- i. Monthly meetings of the budget implementation committee
- ii. Regular and independence internal audits

f) Challenges encountered in implementation of the budget


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

- i. Inadequate funding coupled with lack of exchequer and budget cuts adversely impacting the implementation of projects;
- ii. High construction costs leading to non-adherence to the industry standards especially by private developers.
- iii. Shortage of skilled technical personnel to manage the projects and high rate of staff turnover.
- iv. Poor performance by some contractors.
- v. Legal and contract challenges arising from arbitration and contractual issues impacting on project implementation.

g) Recommended way forward in overcoming the challenges

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

- i. Lobbying for increased funding and timely exchequer release by the National Treasury.
- ii. Strict adherence to the contractual obligations during project implementation.
- iii. Reprimand of non- performing contractors.
- iv. Strict supervision of the project implementation by project managers.

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Principal Secretary
State Department for Public Works

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

Introduction

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

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

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

Progress on the attainment of Strategic Objectives through Performance Contracting

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

S/No.	Project Name	Performance Indicator	Performance	Comments
Programme: Government Buildings				
Outcome: Improved working and living conditions in government buildings				
1.	Stalled and new Government Buildings	No. of ESP projects completed	1	
		Proportion of Government buildings maintained /rehabilitated	100	
		Proportion of New Government buildings designed, documented and Supervised	100	
2.	Big four projects designed, documented and supervised	Percentage of health projects supervised	100	
		Percentage of Constituency Industrial Development Centers (CIDCs) supervised	100	
		Percentage of Leather industrial park in Athi River-Kenanie supervised	100	
		Percentage of Special Economic Zone Industrial Park-Naivasha Industrial Park supervised	100	
		Percentage of Special Economic Zone Industrial Park Dongo-Kundu supervised	100	
		Percentage of Konza Technopolis Complex supervised	100	
		Percentage of affordable housing projects supervised	100	
3.	Voi Pool Housing	Level of Completion	70	Completion of painting works, floor and wall tiling in the flats, and Electrical and mechanical points services are to commence
4.	Construction of County Headquarters			
	i. Isiolo	Level of Completion	60	Project ongoing
	ii. Lamu	Level of Completion	60	Project ongoing
	iii. Nyandarua	Level of Completion	60	Ongoing Works - External works i.e. parking area, paving around the building, Window fixing, Plastering, and

S/No.	Project Name	Performance Indicator	Performance	Comments
				Electrical and plumbing works
	iv. Tana River	Level of Completion	70	Project ongoing
	v. Tharaka Nithi	Level of Completion	82	Project ongoing
5.	Refurbishment of MoW Sports Club	Level of Completion	100	
Programme: Coastline Infrastructure Development and Pedestrian Access				
Outcome: Protection of human and their property from sea wave action and improvement of communications in human settlements				
Coastline Infrastructure Development				
1.	Construction of New Mokowe Jetty	Level of Completion	99	Ongoing Works - Fixing of floor tiles on the waiting shed, Window fixing
2.	Rehabilitation of Mtangawanda Jetty	Level of Completion	100	Status- Complete and in use Awaiting (final account)
Pedestrian Access				
1.	Construction of 23 footbridges (Akiriamet, River Suam, Lokori, Mumoni, Ole Kasasi B Lengete, Ketishiek Ngororga, Binyenya- Kikai, Nyagwakwa- Embonga, Lusheya- Lubinu, Kimase- Kisabei, Kaiti, Thuita, Ngenyilel Sokyot, Bute Primary, Anda, Nyatike, Muanda- Nasala, Isou River, Riagathuri Thangathi, Esukuta, Opija, Kamnara and Kuloko- Musangara)	No. of footbridges constructed	6	Affected by budget cuts
Programme: Regulation and Development of the Construction Industry				
Building Material Survey / Research				
1.		No of research reports	2	

S/No.	Project Name	Performance Indicator	Performance	Comments
	Building research and innovations	No of base maps developed	0	5 had been targeted but affected by budget cuts
		No. of professional trained on Green building concepts	50	200 targeted but affected by budget cuts
2.	Blocks and Ceramic fittings	No. of products developed	1	Noving to commercial
3.	Coordinate mainstreaming of green building agenda	Developed green building charters	2	In the process of publicising and disseminatingd
		Developed affordable housing typologies	5	In the process of publicising and disseminatingd

Building standards

1.	Buildings inspected and audited	No. of Buildings inspected and audited	1,539	
2.	Building safety testing and quality assurance undertaken	No. of buildings tested and certified for safety and quality assurance	45	
3.	Capacity building for county staff on building audits	No. of workshops conducted	10	

Regulation of construction Industry

1.	Contractors registered	No of contractors registered	11,727	
2.	Skilled construction workers and site supervisors accredited	No of skilled construction workers and site supervisors accredited	2,074	
3.	Construction projects registered	No of projects registered	3,987	
4.	Promoted and coordinated quality assurance in the construction industry	No of project site inspections conducted	27,086	
		No of contractors, Construction workers and site supervisors trained /sensitized	7,543	

PROGRAMME: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES

Programme Outcome: Effective operations and efficient procurement, warehousing and supply of common user items to government institutions

1.	Administration and Support Services	Policies/regulations/standards/bills	1	
2.	Procurement, Warehousing and Supply	No. of term supply contracts processed	33	

7 Management Discussion and Analysis

The approved recurrent budget for the FY 2020/21 was Ksh.2,269Million increased by 27.39% in the FY 2021/22 to Ksh.3,125Million and decreased by 1.69% in the FY 2022/23 to Ksh.3,072Million.

Actual Recurrent expenditure in the FY 2020/21, FY 2021/22 and FY 2022/23 was Ksh. 2,229, Ksh.2,984 and Kshs.2,179 respectively, representing absorption level of 98% ,95% and 71% in the respective years.

The Approved Development budget increased by 19.5% from. Ksh.827Million in FY 2020/21 to Ksh.1,028 in FY 2021/22. In the FY 2022/23 the budget decreased by 58% to Ksh.436 Million

Actual expenditure was Ksh.679 million in FY 2020/21, Ksh.840 million in FY 2021/22 and Kshs.435Million in FY 2022/23 translating to absorption levels of 82% ,82% and 100% in the respective years. The under absorption in FY 2020/21 and FY 2021/22 is attributed to under collection of the projected AIA

State Department for public works

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

State Department for Public Works key projects or investments decision implemented or ongoing indicating source of funds, project status, project costs and amount spent this far.

Project Code & Project Title	Estimated cost of the project		Timeline Start Date	Expected Completion Date	FY 2020/21		FY 2021/22		FY 2022/23		Completion status as at 30th June 2021 (%)	Completion status as at 30th June 2022 (%)	Completion status as at 30th June 2023 (%)	
	Total Est	GOK Foreign Financed			Approved GOK Budget	Approved Foreign Financed Budget	Approved GOK Budget	Approved Foreign Financed Budget	Approved GOK Budget	Approved Foreign Financed Budget				Cumulative expenditure as at 30th June 2021
Vote 1095 : Public Works														
1095100101: Migori District Headquarters Phase I	719.7	719.7	0	31-Jul-09	12-Sep-24	0.06						86.0	86.0	69.40
1095100105: Mathare Nyayo Hospital	1,212.40	1,212.40		12-Aug-12	1-Jul-23	30.71						95.0	95.0	518.77
1095100106: Voi Pool Housing	747.3	747.3		12-Jan-12	25-Apr-24	51.46		52.87	19.47			58.0	387.92	359.38
1095100509: Kenyena District Headquarters	44.02	44.02		3-Mar-10	25-Apr-20			2.09	5.63			100	44.02	
Nyandarua West District Headquarters	74	74		3-Mar-10	25-Apr-20			2.82				100	74.00	
Sabatia District Headquarters	59	59		30-240	43-946				7.50			100	59.00	
Mandera West District Headquarters	34	34		3-Mar-10	25-Apr-20			1.90				100	34.00	
Mbeere South District Headquarters	34	34		3-Mar-10	25-Apr-20			3.70				100	34.00	
1095100107: Kenya Institute of Business Training Headquarters	529.9	529.9		12-Mar-19	29-Jun-24			20.88				100.0	487.71	142.19
1095100108: Kericho Ardhi House - Office Block	700	700		31-Jul-09	5-Nov-24	2.60		1.60				100.0	513.31	186.69
1095100109: Kitui PTTC Phase II	888.3	888.3	0	20-Mar-12	19-Aug-14							100.0	884.57	3.73
1095100110: Nyamira Divisional Police Headquarters - Phase II	813	813	0	12-Jan-12	12-May-22			34.81				100.0	813.00	
Longisa District Hospital Phase II	196.9	196.9	0	12-Oct-08	20-Oct-21			0.89				100.0	196.90	
1095100118: Deputy President's	113.66	113.66	0	30-Mar-	20-Sep-20							100.0	196.90	100.0

State Department for public works

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

Project Code & Project Title	Estimated cost of the project		Timeline	Expected Completion Date	FY 2020/21		FY 2021/22		FY 2022/23		Completion status as at 30th June 2022 (%)	Outstanding Balance as at 30th June 2023	Completion status as at 30th June 2023 (%)
	Total Est Cost of Project (a)	GOK Foreign Financed			Approved GOK Budget	Approved Foreign Financed Budget	Approved GOK Budget	Approved Foreign Financed Budget	Approved GOK Budget	Approved Foreign Financed Budget			
Ksh. Millions													
1095100602: Lamu County Headquarters – Annex	416.5	0	1-Jan-20	15-Apr-26	-	-	13.08	55.0	22.83	-	39.29	377.21	60.0
1095100603: Nyandarua County Headquarters	476	0	1-Sep-17	15-Apr-24	50.00	-	100.00	45.0	50.91	-	255.09	220.91	60.0
1095100604: Tana River County Headquarters	346.69	0	1-Sep-16	15-Apr-24	50.00	-	56.00	66.0	16.63	-	151.34	195.35	70.0
1095100605: Tharaka Nithi County Headquarters	320.6	0	11-Sep-17	30-Apr-24	34.00	-	39.00	78.0	-	-	217.44	103.16	82.0
1095100705: Supplies Branch	207.5	0	8-Jan-15	6-Jun-25	8.46	-	14.00	80.0	9.72	-	140.20	67.30	82.0
1095100706: Works Building	356	0	1-Aug-17	30-Apr-25	-	-	10.29	80.0	3.70	-	191.62	164.38	85.0
1095101900: Reconstruction of Bombi Kisiki Foot bridge	120.5	0	7-May-19	5-Aug-21	37.29	-	13.00	19.0	16.98	-	120.49	0.01	100.0
1095102000: Reconstruction of Shakahola- Hawewanje Foot bridge	115.02	0	17-Jun-19	20-Apr-21	45.21	-	5.00	35.0	12.05	-	103.98	11.04	100.0
1095101200: Construction of New Mokowe Jetty	220.42	0	15-Feb-19	13-Aug-25	20.00	-	14.30	51.4	47.62	-	175.12	45.30	98.0
1095101400: Rehabilitation of Mtangawanda Jetty	72.47	0	18-Aug-19	17-Feb-22	9.28	-	96.0	96.0	6.95	-	71.52	0.95	100.0
1095101500: Reconstruction of Lamu Terminal Jetty Access	35.24	0	15-May-19	30-Oct-20	3.34	-	17.08	100.0	-	-	17.08	18.16	100.0
1095100400: Construction of Footbridges	675.8	0	12-Jul-19	2-Mar-22	70.75	-	159.91	Various	76.13	-	559.77	116.03	Various
1095101700: Renovation & Equipping of the National Building Inspectorate	3,450	0	1-Jul-18	1-Jul-16	25.00	-	50.00	Continuous	39.88	-	140.86	3,309.14	Continuous
1095101800: Building and material survey	800	0	1-Jul-18	Continuous	9.80	-	29.50	Continuous	22.88	-	92.38	707.62	Continuous
1095102201: MoW Sports Club	515.5	0	1-Jul-17	1-Jun-25	62.00	-	15.65	70.0	3.75	-	232.37	283.13	60.0
1095103500: Upgrade of Hospitals and Universal Health Care	638	0	12-Jan-19	12-Jan-25	48.50	-	64.50	100	30.93	-	150.14	487.86	100
1095103601: Development of Leather Industrial Park- Kenanie	48	0	12-Jan-19	12-Jun-25	2.50	-	5.00	100	6.60	-	17.54	30.46	100

The state department has various proposed projects that are targeted for construction that is construction of regional works offices, footbridges, jetties and sea walls subject to availability of funds.

8. Environmental and Sustainability Reporting

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

a) Sustainability strategy and profile

The top management especially the accounting officer has continuously showed support to ensure the State Department for Public Works achieves its intended goals. This has been made easier by strict compliance to the Department's Strategic plan, 2018-2022 and its accompanying Annual Work plan for the financial year 2022/2023. The annual performance contract between the Cabinet Secretary and the Government has also contributed to the realization of the Department's goals since the set performance targets are normally evaluated against the actual achievements at the end of the financial year. It is worth noting that inflation which has been experienced since the beginning of the year led to raise in cost of building materials. This greatly affected total project costs through cost variations and thus derailing the smooth implementation of the budget and attainment of the intended targets.

b) Environmental performance /climate change/ mitigation of natural disasters

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

The State Department for Public Works operate within diverse environments which are variously exposed to calamity. Whereas natural disasters are beyond the control of man, efforts have been made to anticipate their occurrence. Man- made disasters are often a

consequence of poor risk planning and management. The State Department has continued to audit and inspect all buildings to ascertain whether they meet the structural integrity and safety for habitation or not. Those that do not meet the habitation standards have always been recommended for retrofitting in order to make them safe.

c) Employee welfare

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

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

In compliance with Occupational Safety and Health Act of 2007, (OSHA), the State Department has a Safety Committee in place which is charged with ensuring the safety of all staff at the workplaces.

d) Operational practices

In regard to Responsible Supply chain and supplier relations, the State Department established Adhoc Evaluation Tender Committees in evaluation of tendered projects. Furthermore, the Department procured 33No. term contracts where frameworks contracts for supply of common user items were prepared. The framework contracts are now being used by other government institutions for procurement of common user items.

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

e) Community Engagements-

The state Department for Public Works has promoted physical wellbeing, sporting activities by equipping the Public Works Club in South C that is also open to the government officers and the public. The Citizen Service Delivery Charter that documents all our services, staff and clients' responsibility was reviewed and displayed at various points of service entry to the State Department's premises.

9 Statement of Management Responsibilities

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

The Accounting Officer in charge of the State Department for Public Works is responsible for the preparation and presentation of the State Department for Public Works financial statements, which give a true and fair view of the state of affairs of the State Department for Public Works for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Public Works, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the State Department for Public Works; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Public Works accepts responsibility for the State Department for Public Works financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *State Department for Public Works* financial statements give a true and fair view of the state of State Department for Public Works transactions during the financial year ended June 30, 2023, and of the State Department for Public Works financial position as at that date. The Accounting Officer in charge of the State Department for Public Works further confirms the completeness of the accounting records maintained for the *State Department for Public Works*, which have been relied upon in the preparation of the State Department for Public Works financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Public Works confirms that the State Department for Public Works has complied fully with applicable Government Regulations and that the State Department for Public Works funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the State Department for Public Works financial statements have

been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

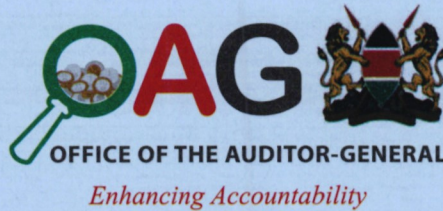
The *State Department for Public Works* financial statements were approved and signed by the Accounting Officer on 15th Dec 2023.

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Mr. Joel P L. Arumonyang
Accounting Officer

.....
Samson B.M Ongalo
Head of Accounting Unit
ICPAK M/No. 3128

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PUBLIC WORKS FOR THE YEAR ENDED 30 JUNE, 2023

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 that the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Public Works set out on pages 1 to 25, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments,

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Public Works as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Misstatement of Proceeds from Sale of Assets

The statement of receipts and payments reflects proceeds from sale of assets amount of Kshs.20,627,460. The amount relates to rent collected from various institutions including the Higher Education Loans Board (HELB) and the Independent Electoral and Boundaries Commission (IEBC). However, the amount of rent received from the HELB amounting to Kshs.3,681,317 could not be verified since the signed Lease Agreement with HELB was not provided for audit.

Further, review of records revealed that IEBC was expected to vacate the Supplies Branch Warehouses at Likoni Road, Industrial Area on or before 31 May, 2023. However, the Commission had not vacated the premises and had not paid the annual rent due of Kshs.18,203,170.

In the circumstances, the accuracy and completeness of the proceeds from sale of assets amount of Kshs.20,627,460 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.3,507,946,404 and Kshs.2,616,573,864 respectively, resulting in under-funding of Kshs.891,372,540 or 25% of the budget. Similarly, the State Department spent an amount of Kshs.2,614,395,906 against an approved budget of Kshs.3,507,946,404 resulting in an under-expenditure of Kshs.893,550,498 or 25% of the budget.

The under-funding and under-expenditure affected the planned activities of the State Department and may have impacted negatively on service delivery to the public.

2. Late Exchequer Releases

The statement of receipts and payments reflects an amount of Kshs.2,595,946,404 as transfers from The National Treasury which as disclosed in Note 1 to the financial statements relates to Exchequer releases. Review of the supporting schedules and the bank statements revealed that an amount of Kshs.106,304,165 was received on 4 July, 2023 after the financial year end.

In the circumstances, the State Department may not have been able to meet its financial obligations within the current financial year due to delayed Exchequer releases which may lead to increase in pending bills.

3. Pending Bills

Note 16.2 and Annex 1 to the financial statements reflect pending accounts payable balance of Kshs.746,098,212. The State Department runs the risk of incurring significant unquantified interest costs and penalties due to continued delay in settling invoiced bills. Further, failure to settle bills during the year in which they relate adversely affects the provisions of the subsequent year to which they form a first charge to that year's budget provision.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

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 the issues were subsequently presented before the Public Accounts Committee, they remained unresolved as at the time of the audit in November, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Surrender Temporary Imprests

The statement of financial assets and liabilities reflects an amount of Kshs.615,900 in relation to outstanding imprest. Review of the imprest records maintained at the State Department revealed that imprests amounting to Kshs.615,900 were issued to various officers during the year under review but had not been surrendered as at 30 June, 2023. Management did not provide an explanation for the failure by the officers to surrender the imprest held as required. This is contrary to Regulation 93 (5) of the Public Finance Management (National Government) Regulations, 2015, which states that the holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station.

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

2. Failure to Remit Long Outstanding Accounts Payables-Deposits Balance

The statement of financial assets and liabilities reflects accounts payables-deposits balance of Kshs.334,963,096 as disclosed in Note 10 to the financial statements. Review of the supporting schedule provided revealed that included in the balance is an amount totalling to Kshs.194,635,995 which has been in held as retentions or deposits between the years 2000 and 2018. However, Management has not provided any reason for holding the deposits or retentions for a long time and the failure to remit the long outstanding balance of Kshs.194,635,995 to the Consolidated Fund as required.

This is contrary to Regulation 106 of the Public Finance Management (National Government) Regulations, 2015 which states that unless otherwise exempted by an Act of Parliament, any deposit which has remained unclaimed for 5 years may, with the approval of the Cabinet Secretary, be paid into Consolidated Fund and thereafter the Accountant-General may refund the deposit to any person entitled thereto, if he or she is satisfied that the claim is authentic.

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

3. Delay in Completion of Projects

3.1 Projects Behind Schedule

Review of records on Projects being implemented by the State Department revealed that six (6) projects had delayed progress having exceeded their contractual period and therefore were significantly behind schedule as at 30 June, 2023 as indicated in the table below.

No.	Project Name	Contract Start Date	Contract End Date	Contract Amount (Kshs.)	Amount Certified (Kshs.)	Completion %
1	Kapkures Footbridge (36m span)	12.10.2020	12.4.2021	7,737,436	3,999,840	65%
2	Kiptabsir – Chebongi Footbridge (36m span)	06.6.2020	30.6.2020	8,172,999	6,020,000	98%
3	Kiangonina Footbridge	04.5.2020	30.3.2022	7,333,902	2,101,970	15%
4.	Chenjeni Nabulooli Footbridge	18.7.2022	2.1.2023	10,437,630	10,402,962	35%
5.	Proposed Tharaka Nithi County Headquarters at Kathwana	27.7.2015	15.1.2021	458,239,186	297,236,217	75%
6.	Proposed construction of Tana River County Headquarters	16.3.2020	22.9.2021	495,268,750	259,874,591	51%

In the circumstances, value for money on the amount paid to the various contractors could not be confirmed due to delay in project execution.

3.2 Proposed Headquarters for Nyandarua County at Ol Kalou

The proposed Nyandarua County Headquarters at Olkalou project was awarded to a contractor at a contract sum of Kshs.617,644,564 for a duration of one hundred and four (104) weeks beginning 16 March, 2017 and ending on 16 March, 2019. The contract was terminated on 16 March, 2019 (initial completion date) for failure to perform as per the contract terms with contractor having achieved 19% completion status. The contractor went to Court and sought an injunction to the tendering process of a new contract that had been restarted by the County Government of Nyandarua. In June, 2020 the termination was lifted by the employer and the initial contractor agreed to resume works and complete the project by July, 2021 which was not achieved. However, through an arbitration process and an addendum dated 01 July, 2021, the contractor transferred the assigned works to another contractor at an agreed amount of Kshs.24,900,855 with no further claims. The project completion was extended to 31 December, 2022 vide letter Ref: BD103/10121A Vol. III/122 dated 18 January, 2022.

During the year under review the State Department paid a total of Kshs.48,908,999 to the various contractors working on or assigned to the project.

However, the following anomalies were noted;

- (i) As previously reported, there is no evidence that the Project Management team attempted to warn and possibly terminate the services of the contractor earlier than 16 March, 2019, which was the initial project completion date, when 19% of works had been delivered.
- (ii) At the time of termination, payments amounting to Kshs.101,623,125 had already been made to the contractor including an amount of Kshs.13,078,306 meant for installation of lifts. However, as previously reported, it was not possible to install lifts given that the project had stalled at the foundation level.
- (iii) Review of the Project Implementation Status (PIS) report revealed that the project was significantly behind schedule at 53% completion more than six (6) years after

the project commenced. This was as a result of engaging a contractor who could not deliver as per the contract engagement terms and this had cost the public in terms of delayed delivery of services.

- (iv) As previously reported, available records revealed that there were additional charges related to the project totalling to Kshs.83,497,615 occasioned by fluctuations of builders work and materials, interest on delayed payments and contractual claims which were occasioned by delays in project implementation and which were certified for payment.

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

3.3 Proposed Completion of Voi Pool Housing Project

As previously reported, the Voi Pool Housing project was awarded to a contractor at a contract sum of Kshs.747,290,699 for a contract period of one hundred and four (104) weeks commencing 01 December, 2012. The estimated completion date of 30 November, 2014 was revised to 31 December, 2019 and later to 31 December, 2022. The contract sum was revised to Kshs.1,077,429,595 according to the project status report of August, 2022. Management has explained that the variation by Kshs.330,138,896 or 44% of the contract sum has not been approved by the State Department to date.

Further, and as previously reported, the project status report of August, 2022 indicated that an amount of Kshs.476,299,012 had been certified for payment, with the project being 64% complete. However, the elapsed period of the project was indicated as being four hundred and ninety-four (494) weeks indicating that the project was significantly behind schedule.

During the year under review, an amount of Kshs.17,502,486 was paid to the Contactor thus the total amount that had been paid to the contractor as at 30 June, 2023, was Kshs.463,004,291 or 62% of the original contract sum.

In addition, review of records revealed that the project completion date has been revised twice; the latest being 31 December, 2022. The project was not complete as at 30 June, 2023 and there was no evidence of further extension of the project completion date provided.

In the circumstances, the Project is significantly delayed and the likelihood of cost escalations is high resulting to additional charge to public funds.

3.4 Proposed Completion of Migori District Headquarters

As previously reported, the proposed completion of Migori District Headquarters Phase I project, was awarded to a contractor at a contract sum of Kshs.609,471,291 for a duration of 104 weeks starting 31 July, 2009 and was expected to be completed on 29 July, 2011. Available information indicates that there was a variation order of Kshs.92,064,030 to the contract sum resulting to a revised contract sum of Kshs.701,535,321. As at the time of audit, works valued at Kshs.685,283,825 had been certified for payment with Kshs.650,300,000 already paid.

The following observations were made: -

- (i). The project was significantly behind schedule as the percentage of completion as at June, 2023 stood at 86%.
- (ii). As previously reported, the project stalled and the main contractor abandoned site and the project recommended for termination through mutual winding-up. An unreferenced letter dated 29 June, 2020 by the main contractor indicated concurrence to mutual winding-up of the contract. A certificate of partial completion was issued on 15 December, 2020 and the certificate of making good defects dated 10 June, 2021. However, the final account showing contractual costs and expenses and the eventual payment thereof was not provided for audit review.
- (iii). The Project is thus significantly delayed and the likelihood of cost escalations is high resulting to additional charge to public funds. Further, winding-up the contract would result to additional cost to public funds as a result of costs of tendering, new preliminaries and cost fluctuation due to time value of money.

In the circumstances, the intended users of this project may not get value for money for the funds already paid for this contract.

3.5 Proposed Completion of Mathare Nyayo Hospital

The proposed completion of Mathare Nyayo Hospital project was awarded to a contractor at a contract sum of Kshs.1,212,414,732 with the anticipated completion date being 26 August, 2015. However, the completion date was revised severally with the latest revised completion date being 31 December, 2020. Although Management provided information that as at 30 June, 2023 the work progress was at 100%, payment records indicated that the State Department had made payments amounting to Kshs.693,630,000 and thus remaining with an outstanding balance of Kshs.518,784,732 as at 30 June, 2023.

In the circumstances, the Government may incur avoidable costs of interest and penalties on delayed payments on the contract.

3.6 Proposed Construction of Isiolo County Headquarters

As previously reported, the proposed construction of Isiolo County headquarters was awarded to a contractor at a revised contract sum of Kshs.556,905,703 from initial contract sum of Kshs.870,706,011 with completion date of 30 August, 2021. Review of progress report as at 30 June, 2022 revealed physical progress of 50% with more than 109% of time having elapsed, an indication of slow progress in project implementation. Further, the contractor raised an extension of time claim from 30 August, 2021 to 30 August, 2022 whose approval was not provided for audit review. In addition, at the time of audit, works valued at Kshs.102,300,195 representing 18% of the contract sum had been certified for payment. Included in the amount was Kshs.2,972,179 relating to interest on delayed payments which forms an extra charge to public funds.

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

3.7 Termination of Contracts and Related Costs - Construction of Ndau Sea Wall

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

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

In addition, with the termination of the contract, the estimated completion cost was Kshs.80,000,000 with amounts of Kshs.31,611,627 and Kshs.4,700,000 recoverable from the contractor as retention money and liquidated damages respectively. However, Management did not provide evidence to show that the State Department had made any recoveries from the contractor in the form of retention money and/or liquidated damages. Management explained that a tender advertisement for the Contractor was made by the State Department of Public Works on 14 November, 2023.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of an Audit Committee and Internal Audit

During the year under review, there was no evidence that the Audit Committee met and deliberated on the Internal Audit reports. Management provided Internal Audit reports which had not been approved and/or signed by the Audit Committee. This is contrary to Section 73(5) of the Public Finance Management Act, 2012 which states that every National Government public entity shall establish an Audit Committee whose composition and functions shall be as prescribed by the Regulations. Further, Management explained that as at the time of the audit in November, 2023, the State Department was in the process of reconstituting the Audit Committee.

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

2. Lack of a Risk Management Policy

During the year under review, the State Department did not have a Risk Management Policy in place as required. This is contrary to Regulation 165 of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

In the circumstances, the internal controls related to risk management which would assist in detection of fraud and other areas of internal control weaknesses in the operations of the State Department could not be confirmed.

3. Assets Management

3.1 Incomplete Fixed Asset Register

As previously reported, review of the fixed asset register provided by the State Department revealed that it was not in compliance with The National Treasury template provided vide Circular No.23 of 2020. Important information such as date acquired, cost of the asset, serial number, tag number, asset condition, current value was not included in the asset register.

3.2 Management of Assets

Review of the financial statements revealed that Management has stated that Annex 4 to the financial statements on summary of fixed assets register has been prepared in conformity with Treasury circular No. 5/2020. However, the assets register provided does not contain the required details such as source of funds, tag number, date of delivery, PV number. The asset register is also incomplete in that vehicles, building and structures are not indicated.

3.3 Incomplete Motor Vehicle Register

Review of the systems for the management, safeguarding and maintenance of motor vehicles by the State Department revealed the following anomalies as previously reported;

- (i) The motor vehicle register maintained was not in compliance with The National Treasury template provided vide Circular No.23 of 2020. Important information such as cost of vehicle, engine number, chassis number, engine capacity, year of manufacture, financed by, depreciation etc. is missing.
- (ii) Vehicles financed through donor funded projects and provided by contractors through the projects with a preliminary condition to provide a vehicle are not clearly reported as financed by those specific projects.
- (iii) The State Department reported that it owns two hundred and one (201) vehicles, motorcycles and forklifts in its motor vehicle register. However, only two (2) vehicles had the original ownership documents in form of logbooks and twelve (12) motor vehicle copy of records that were provided for audit verification.
- (iv) In addition, information provided from National Transport and Safety Authority (NTSA) portal indicates that eighty-three (83) vehicles and motor cycles are registered under the State Department for Public Works KRA PIN number.
- (v) The motor vehicle register includes fifty-six (56) vehicles, bearing private registration number plates, which have been funded by different projects being undertaken by the State Department. However, available information indicates that some projects have been completed but there was no official communication to facilitate change of ownership. Only two (2) motor vehicles are in the process of being transferred to the State Department for Public works.
- (vi) The motor vehicle register contains thirty-four (34) vehicles, three (3) motorcycles and four (4) fork lifts that are reported as grounded or unserviceable. The Management has not explained why the vehicles have not been bonded and disposed accordingly.

Failure to maintain an accurate motor vehicle register might result to loss/theft, security threats or misuse of the vehicles. Further, the lack of a complete register is not in compliance with the law. In addition, lack of ownership documents may result to loss of the motor vehicles.

In the circumstances, the systems for the management, safeguarding and maintenance of motor vehicles of the State Department were not working effectively.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

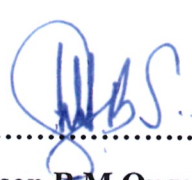
26 January, 2024

11 Statement of Receipts and Payments for the Year ended 30th June 2023

	Note	2022- 2023 Kshs	2021- 2022 Kshs
RECEIPTS			
Transfers from National Treasury	1	2,595,946,404	3,093,210,448
Proceeds from Sale of Assets	2	20,627,460	24,381,170
TOTAL REVENUES		2,616,573,864	3,117,591,618
PAYMENTS			
Compensation of Employees	3	737,078,190	807,129,963
Use of goods and services	4	295,642,499	320,108,106
Transfers to Other Government Units	5	1,218,300,000	1,276,000,000
Social Security Benefits	6	4,747,858	9,618,531
Acquisition of Assets	7	358,627,358	703,054,635
TOTAL PAYMENTS		2,614,395,906	3,115,911,235
SURPLUS/DEFICIT		2,177,958	1,680,383

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Public Works financial statements were approved on 15th Dec 2023 and signed by:

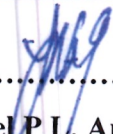
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Mr. Joel P L. Arumonyang
Accounting Officer

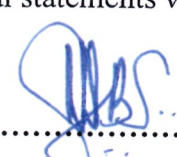
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Samson B.M Ongalo
Head of Accounting Unit
ICPAK M/No. 3128

12 Statement Of Financial Assets And Financial Liabilities As At 30th June 2023

	Note	2022- 2023 Kshs	2021- 2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	335,031,264	481,640,349
Cash Balances	8B	1,493,890	74,981
Total Cash And Cash Equivalents		336,525,154	481,715,330
Accounts Receivables - Outstanding Imprest and Clearence Accounts	9	615,900	637,210
TOTAL FINANCIAL ASSETS		337,141,054	482,352,540
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	10	334,963,096	480,657,441
NET FINANCIAL ASSETS		2,177,958	1,695,099
REPRESENTED BY			
Fund balance b/fwd	11	1,695,099	27,692
Prior year adjustments	12	(1,695,099)	(12,976)
Surplus/Defict for the year		2,177,958	1,680,383
NET FINANCIAL POSSITION		2,177,958	1,695,099

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Public Works financial statements were approved on 15th Dec 2023 and signed by:

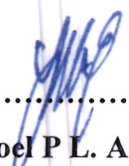
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Mr. Joel P L. Arumonyang
 Accounting Officer


.....

Samson B.M Ongalo
 Head of Accounting Unit
 ICPAK M/No. 3128

13 Statement of Cash Flows For The Year Ended 30th June 2023

	Note	2022- 2023 Kshs	2021- 2022 Kshs
CASH FLOW FROM OPERATING			
Receipts for operating income			
Transfers from National Treasury	1	2,595,946,404	3,093,210,448
		2,595,946,404	3,093,210,448
Payments for operating expenses			
Compensation of Employees	3	737,078,190	807,129,963
Use of goods and services	4	295,642,499	320,108,106
Transfers to Other Government Units	5	1,218,300,000	1,276,000,000
Social Security Benefits	6	4,747,858	9,618,531
		2,255,768,548	2,412,856,600
Adjusted for:			
Decrease/(Increase) in Accounts receivable:	13	21,310	(637,210)
Increase/(Decrease) in Accounts Payable: (deposits	14	(145,694,345)	(107,018,840)
Prior Year Adjustments	12	(1,695,099)	(12,976)
		192,809,723	572,684,822
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(358,627,358)	(703,054,635)
Proceeds from Sale of Assets	2	20,627,460	24,381,170
Net cash flows from Investing Activities		(337,999,898)	(678,673,465)
EQUIVALENT			
		(145,190,176)	(105,988,643)
Cash and cash equivalent at BEGINNING of the		481,715,330	587,703,972
Cash and cash equivalent at END of the year		336,525,154	481,715,330

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Public Works financial statements were approved on 15th Dec 2023 and signed by:

.....

Mr. Joel P L. Arumonyang
Accounting Officer

.....

Samson B.M Ongalo
Head of Accounting Unit
ICPAK M/No. 3128

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

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget Comparable Basis c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	3,531,000,000	(935,053,596)	2,595,946,404	2,595,946,404	-	100%
Proceeds from Sale of Assets	1,162,000,000	(250,000,000)	912,000,000	20,627,460	891,372,540	2%
Total Receipts	4,693,000,000	(1,185,053,596)	3,507,946,404	2,616,573,864	891,372,540	75%
Compensation of Employees	900,000,000	(159,165,855)	740,834,145	737,078,190	3,755,955	99%
Use of goods and services	379,399,179	(87,273,950)	292,125,229	295,642,499	(3,517,270)	101%
Transfers to Other Government Units	2,454,000,000	347,700,000.00	2,106,300,000	1,218,300,000	888,000,000	58%
Social Security Benefits	6,275,000.00	(1,141,485)	5,133,515	4,747,858	385,657	92%
Acquisition of Assets	953,325,821	(589,772,306)	363,553,515	358,627,358	4,926,157	99%
Total Payments	4,693,000,000	(1,185,053,596)	3,507,946,404	2,614,395,906	893,550,498	75%
Surplus/Deficit				2,177,957	(2,177,957)	

(a) Variance analysis

Underutilization of 2% on proceeds from sale of Assets and 58 % Transfers to other government entities is due to non-submission of AIA returns by NCA while Overutilization on use of goods and services by 101% is due to change in the supplementary budget.

(b) Reallocations within the year: (Kshs. 1,185,053,596 is the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The State Department for Public Works financial statements were approved on 15th Dec 2023 and signed by:

.....
Mr. Joel P L. Arumonyang
 Accounting Officer

15th Dec 2023 and signed by:

Samson B.M Ongalo
 Head of Accounting Unit
 ICPAK M/No. 3128

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

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	2,471,000,000	(310,783,273)	2,160,216,727	2,160,216,727	-	100%
Proceeds from Sale of Assets	912,000,000	-	912,000,000	20,627,460	891,372,540	2%
Total Receipts	3,383,000,000	(310,783,273)	3,072,216,727	2,180,844,187	891,372,540	71%
PAYMENTS						
Compensation of Employees	900,000,000	(159,165,855)	740,834,145	737,078,190	3,755,955	99%
Use of goods and services	270,399,179	(50,763,034)	219,636,145	218,770,769	865,376	100%
Transfers to Other Government Units	2,204,000,000	(97,700,000)	2,106,300,000	1,218,300,000	888,000,000	58%
Social Security Benefits	6,275,000.00	(1,141,485)	5,133,515	4,747,858	385,657	92%
Acquisition of Assets	2,325,821	(2,012,899)	312,922	602,806	(289,884)	193%
Grand Total	3,383,000,000	(310,783,273)	3,072,216,727	2,179,499,624	892,717,104	71%
Surplus/Deficit	-	-	-	1,344,563	(1,344,563)	

Notes

Variance analysis:

Underutilization of 2% on proceeds from sale of Assets and Transfers to other government entities (58%) is due to non-submission of AIA returns by NCA

Overutilization of kshs. 193% is a result of change in the supplementary budget during the year yet expenditure had been incurred.

(a) **Reallocations within the year:** (kshs.310,783,273 is the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

State Department for public works

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

The State Department for Public Works financial statements were approved on 15th Dec 2023 and signed by:



.....

Mr. Joel P L. Arumonyang

Accounting Officer



.....

Samson B.M Ongalo

Head of Accounting Unit

ICPAK M/No. 3128

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

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

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Proceeds from Sales of Assets	250,000,000	(250,000,000)	-	-	-	0%
Exchequer releases	1,060,000,000	(624,270,323)	435,729,677	435,729,677	-	100%
Total Receipts	1,310,000,000	(874,270,323)	435,729,677	435,729,677	-	100%
Payments						
Use of goods and services	109,000,000	(36,510,916)	72,489,084	76,871,730	(4,382,646)	106%
Transfers to Other Government Units	250,000,000	(250,000,000)	-	-	-	0%
Acquisition of Assets	951,000,000	(587,759,407)	363,240,593	358,024,552	5,216,041	99%
Grand Total	1,310,000,000	(874,270,323)	435,729,677	434,896,282	833,395	100%
Surplus/Deficit				833,395	(833,395)	

Variance analysis:

Underutilization of 0% on proceeds from sale of Assets and Transfers to other government entities is due to non-submission of AIA returns by NCA

Overutilization on use of goods and services by 106% is due to change in the supplementary budget

(a) **Reallocations within the year:** (kshs.874,270,323 the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The State Department for Public Works financial statements were approved on 15th Dec 2023 and signed by:

Mr. Joel P L. Arumonyang
 Accounting Officer

Samson B.M Ongalo
 Head of Accounting Unit
 ICPAK M/No. 3128

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

Programme/Sub-programme	Approved Budget	Actual on comparable basis	Budget utilization difference
Government Buildings	637,565,595	656,137,063	(18,571,468)
Stalled and new Government	637,565,595	656,137,063	(18,571,468)
Coastline Infrastructure	302,871,738	299,886,535	2,985,203
Coastline Infrastructure Development	197,700,893	198,676,794	(975,900.80)
Pedestrian access that involves	105,170,845	101,209,741	3,961,104
General Administration Planning	358,738,095	337,725,837	22,964,671
Administration, Planning & Support	294,101,892	281,993,866	14,060,439
Procurement, Warehousing and	64,636,203	55,731,971	8,904,233
Regulation and Development of	2,208,770,976	1,320,646,472	888,168,504
Regulation of Construction Industry	2,093,300,000	1,205,343,824	888,000,176
Research Services	54,233,456	61,231,156	(6,997,700)
Building Standards	61,237,520	54,071,492	7,166,028
	3,507,946,404	2,614,395,906	895,546,911

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the State Department for Public Works budgets which are programme based. It should tie with the combined Statement of Budgeted Vs Actual Amounts. Ensure that this document is completed to enable consolidation by the National Treasury)

15 Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting State Department for Public Works

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

3. Reporting Currency

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

Significant Accounting Policies

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

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient *State Department for Public Works* or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for

iv) Principal on borrowing

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of Fixed Assets

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

Significant Accounting Policies (Continued)

vi) In-kind contributions

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

vii) Third Party Payments

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

c) Cash and Cash Equivalents

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

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2023, this amounted to Kshs 334,963,096 compared to Kshs 480,657,441 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in *June 2022 for the period 1st July 2022 to 30th June 2023* as

required by Law and there were xx number of supplementary adjustments to the original budget during the year.

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

h) Comparative Figures

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

i) Subsequent Events

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

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 12* explaining the nature and amounts.

k) Related Party Transactions

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

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

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

D) 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 State Department for Public Works; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

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

Notes to the Financial Statements**1 Exchequer releases**

Description	2022- 2023 Kshs	2021- 2022 Kshs
Total Exchequer Releases for quarter 1	744,935,484	744,935,484
Total Exchequer Releases for quarter 2	522,740,168	1,009,599,718
Total Exchequer Releases for quarter 3	289,663,958	547,823,076
Total Exchequer Releases for quarter 4	1,038,606,794	790,852,170
TOTAL	2,595,946,404	3,093,210,448

2 Proceeds from Sale of Assets

	2022- 2023 Kshs	2021- 2022 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	20,627,460	24,381,170
TOTAL	20,627,460	24,381,170

3 Compensation to Employees

	2022- 2023 Kshs	2021- 2022 Kshs
Basic salaries of permanent employees	503,410,052	559,816,589
Basic wages of temporary employees	-	10,680,285
Personal allowances paid as part of salary	233,668,138	236,633,089
TOTAL	737,078,190	807,129,963

Notes to the Financial Statements (Continued)**4 Use of Goods and Services**

	2022- 2023	2021- 2022
	Kshs	Kshs
Utilities, Supplies and Services	6,492,074	6,814,371
Communication, Supplies and Services	1,974,693	633,118
Domestic Travel and Subsistence, and Other	26,996,334	14,420,635
Foreign Travel and Subsistence, and other transportation	257,195	4,132,810
Printing , Advertising and Information Supplies and	305,380	431,640
Rentals of Produced Assets	75,901,319	71,757,378
Training Expenses	423,623	2,308,854
Hospitality Supplies and Servi	13,901,345	21,613,964
Specialised Materials and Supp	22,645,451	7,502,394
Office and General Supplies and Services	3,199,334	5,856,414
Fuel Oil and Lubricants	7,296,719	12,629,286
Other Operating Expenses	113,738,566	162,980,856
Routine Maintenance - Vehicles	1,620,402	4,558,047
Routine Maintenance - Other Assets	20,890,064	4,468,339
TOTAL	295,642,499	320,108,106

5 Grants and Transfers to other Government Entities

Description	2022- 2023	2021- 2022
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	1,218,300,000	1,276,000,000
TOTAL	1,218,300,000	1,276,000,000

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

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

Description	Recurrent	2022- 2023
	Kshs	Kshs
Transfers to SAGAs and SCs		-
MINISTRY OF WORKS SPORTS CLUB	16,000,000	16,000,000
NATIONAL CONSTRUCTION AUTHORITY	1,202,300,000	1,202,300,000
TOTAL	1,218,300,000	1,218,300,000

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

6 Social Security Benefits

	2022- 2023	2021- 2022
	Kshs	Kshs
Government pension and retirement benefits	4,747,858	9,618,531
TOTAL	4,747,858	9,618,531

7 Acquisition of Assets

	2022- 2023	2021- 2022
	Kshs	Kshs
Construction of Buildings	130,677,382	383,050,844
Refurbishment of Buildings	6,578,510	182,174,281
Construction and Civil Works	153,773,028	27,605,137
Purchase of Household Furniture and Institutional Equipment	75,831	102,820
Purchase of Office Furniture and General Equipment	289,975	363,502
Purchase of Specialised Plant, Equipment and Machinery	-	32,300
Research, Studies, Project Preparation, Design & Supervision	67,232,632	109,725,751
TOTAL	358,627,358	703,054,635

8 Cash and Bank Accounts

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts (Note 8 A)	335,031,264	481,640,349
Cash on hand (Note 8 B)	1,493,890	74,981
Total	336,525,154	481,715,330

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c		
			2022- 2023	2021- 2022
			Kshs	Kshs
Central Bank of Kenya, 87038023, KShs	ksh	Reccurent	46,611	981,866
Central Bank of Kenya, 87056980, KShs	ksh	Development	21,557	1,042
Central Bank of Kenya, 87134823, KShs	ksh	Deposit	334,963,096	480,657,441
Total			335,031,264	481,640,349

8B: Cash on hand

Description	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Cash in hand – Held in domestic currency	1,493,890	74,981
Total	1,493,890	74,981

Notes to the Financial Statements (Continued)

Detailed Cash is as follows:

	2022- 2023	2021- 2022
	Kshs	Kshs
Public works Building	1,493,890	74,981
TOTAL	1,493,890	74,981

(Board of survey certificates for each has been attachments to the financial statements)

9 : Imprests and Advances

Description	2022- 2023	2021- 2022
	Kshs	Kshs
Government Imprests	615,900	637,210
TOTAL	615,900	637,210

Imprests and advances Aging analysis.

	2022/2023	% of the total	2021/2022	% of the total
Under one year	615,900	100%	637,210	100%
Total	615,900		637,210	

(IFMIS Report on the outstanding imprest register herewith attached.)

10 Third party deposits and retention

Description	2022/2023		2021/2022	
	Kshs		Kshs	
Retention	334,963,096		480,657,441	
Total	334,963,096		480,657,441	
Ageing analysis:				
	Current FY	% of the Total	Prior FY	% of the Total
Under one year	334,963,096	100%	480,657,441	100%
Total	334,963,096		480,657,441	

11 Fund Balance Brought Forward

	2022- 2023 Kshs	2021- 2022 Kshs
Bank accounts	481,640,349	587,689,256
Cash in hand	74,981	14,716
Receivables - Outstanding Imprests	637,210	-
Payables - Deposits	(480,657,441)	(587,676,280)
TOTAL	1,695,099	27,692

12 Prior Year Adjustments

Description of the error	Balance b/f FY 2021/2022 as per Financial statements Kshs	Adjustments Kshs	Adjusted Balance b/f FY 2021/2022 Kshs
	Bank account Balances	481,640,349	(982,908)
Cash in hand	74,981	(74,981)	-
Accounts Payables	(480,657,441)	-	(480,657,441)
Receivables	637,210	(637,210)	-
	1,695,099	(1,695,099)	-

*** (The adjusted balances are not carried down on the face of the financial statement. State Department for Public Works to provide disclosure on the adjusted amounts. Relates to bank balances swept into the exchequer account and imprests surrendered in the current year, this reduces the fund balance of the State Department for Public Works).*

13 (Increase)/ Decrease in Advances and Imprests

Description of the error	2022- 2023 KShs	2021- 2022 KShs
Receivables as at 1 st July 2022	637,210	-
Receivables as at 30th June 2023	615,900	637,210
Net changes in account receivables	21,310	(637,210)

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

Description of the error	2022- 2023 KShs	2021- 2022 KShs
Payables as at 1 st July 2022	480,657,441	587,676,280
Payables as at 30th June 2023	334,963,096	480,657,441
Net changes in account Payables	(145,694,345)	(107,018,840)

15 Related Party Disclosures

The following comprise of related parties to the *State Department for Public Works*)

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

Other Important Disclosures

16.1 Related party transactions:

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers to Related Parties		
Transfers to SCs and SAGAs	1,218,300,000	1,276,000,000
Total Transfers to Related Parties	1,218,300,000	1,276,000,000
Transfers from Related Parties		
Transfers from the Exchequer	2,595,946,404	3,093,210,448
Total Transfers from Related Parties	2,595,946,404	3,093,210,448

Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	687,306,635.75	60,645,647.49	105,581,680.02	642,370,603.22
Construction of Civil Works	35,026,292.67	32,537,553.40	14,720,666.67	52,843,179.40
Supply of Goods	10,663,217.00	0.00	5,650,500.00	5,012,717.00
Supply of Services	79,845,981.29	3,711,050.00	37,685,319.00	45,871,712.29
Total	812,842,126.71	96,894,250.89	163,638,165.69	746,098,211.91

16.3: Pending Staff Payables (See Annex 2)-None

Other important disclosures (continued)**16.4: Other Pending Payables (See Annex 3)**

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to Third Parties	480,657,441	-	(-)	334,963,096
Total	480,657,441	-	(-)	334,963,096

16.5 External Assistance

No external Assistance was provided for the financial year 2022/2023

16.6 Contingent Liabilities

(Give details- Update ANNEX 7 Contingent liabilities register)-None

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

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

provided.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Construction of bridges			
799	Competitive of service contractors	Proper procurement procedures were followed	Resolved	


Name: Mr. Joel P L. Arumonyang
Principal Secretary

Name: Samson B.M Ongalo
Head of Accounting Unit
ICPAK Member Number 3128

16. Annexes**Annex 1 - Analysis of Pending Accounts Payable****Annex 2 - Analysis of Pending Staff Payables-None****Annex 3 - Analysis of Other Pending Payables****Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	1,343,279,401	359,036,552	-	1,702,315,953
Office equipment, furniture and fittings	42,087,222	365,806	-	42,453,028
Other machinery and Equipment	51,300	-	-	51,300
Total	1,385,417,923	359,402,358	-	1,744,820,281

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete and covers all the State Department for Public Works assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No.23/2020 of The National Treasury)

Annex 5 – List of Projects implemented by State Department for Public Works-None**Annex 6 – List of SCs, Sagas and Public Funds Under State Department for Public Works**

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- State Department for Public Works reconciliations done?(yes/no)
1	MINISTRY OF WORKS SPORTS CLUB	16,000,000	Yes
2	NATIONAL CONSTRUCTION AUTHORITY	1,202,300,000	Yes

Annex 7 – Contingent Liabilities Register-None**Annex 8: Reporting of Climate Relevant Expenditures-None**

Annex 9: Disaster Expenditure Reporting Template-None

Annex 10- Reports Generated from IFMIS

Annex 11-IFMIS financial reports.

(Attached)

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

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



Trial Balance Comparison Report

Entity: 1095-State Department for Public Works

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
410501 Rent of Land & Buildings	0.00	0.00	0.00	0.00
410500 Other Property Income collected as AIA	0.00	0.00	0.00	0.00
1410000 Property Income	0.00	0.00	0.00	0.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	503,410,052.05	0.00	559,816,588.80	0.00
2110100 Basic Salaries - Permanent Employees	503,410,052.05	0.00	559,816,588.80	0.00
2110202 Casual Labour - Others	0.00	0.00	10,680,285.40	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	10,680,285.40	0.00
2110301 House Allowance	201,706,408.05	0.00	187,718,519.20	0.00
2110309 Special Duty Allowance	1,040,000.00	0.00	553,902.50	0.00
2110311 Transfer Allowance	0.00	0.00	77,250.00	0.00
2110312 Responsibility Allowance	1,583,120.70	0.00	374,277.30	0.00
2110313 Entertainment Allowance	414,500.00	0.00	1,133,421.00	0.00
2110314 Transport Allowance	26,609,057.40	0.00	34,992,974.50	0.00
2110315 Extraneous Allowance	0.00	0.00	2,192,909.00	0.00
2110317 Domestic Servant Allowance	1,362,300.00	0.00	2,042,337.10	0.00
2110320 Leave Allowance	952,751.95	0.00	7,547,498.55	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	233,668,138.10	0.00	236,633,089.15	0.00
2110000 Wages and Salary Contributions	737,078,190.15	0.00	807,129,963.35	0.00
2210101 Electricity	4,539,277.65	0.00	3,864,886.00	0.00
2210102 Water and Sewerage Charges	1,952,796.60	0.00	4,524,514.70	0.00
2210100 Utilities, Supplies and Services	6,492,074.25	0.00	8,389,400.70	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,316,019.20	0.00	431,739.80	0.00
2210202 Internet Connections	297,173.30	0.00	138,378.40	0.00
2210203 Courier & Postal Services	361,500.00	0.00	63,000.00	0.00
2210200 Communication, Supplies and Services	1,974,692.50	0.00	633,118.20	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,260,225.00	0.00	5,187,253.65	0.00
2210302 Accommodation - Domestic Travel	6,287,950.00	0.00	2,779,453.00	0.00
2210303 Daily Subsistence Allowance	11,147,659.10	0.00	2,656,164.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	200,500.00	0.00	157,700.00	0.00
2210307 Passage & Transfer Expenses	100,000.00	0.00	44,500.00	0.00
2210309 Field Allowance	0.00	0.00	0.00	0.00
2210399 Domestic Travel and Subs. - Others	0.00	0.00	65,900.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	26,996,334.10	0.00	10,890,970.65	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	155,000.00	0.00	288,050.00	0.00
2210402 Accommodation	66,288.00	0.00	286,206.50	0.00
2210403 Daily Subsistence Allowance	0.00	0.00	126,250.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	35,907.00	0.00	89,690.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	257,195.00	0.00	790,196.50	0.00
2210502 Publishing & Printing Services	77,500.00	0.00	176,500.20	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	227,880.00	0.00	90,250.00	0.00
2210505 Trade Shows and Exhibitions	0.00	0.00	29,890.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	305,380.00	0.00	296,640.20	0.00
2210603 Rents and Rates - Non-Residential	73,621,659.20	0.00	73,511,127.30	0.00
2210604 Hire of Transport, Equipment	120,000.00	0.00	2,598,275.50	0.00
2210606 Hire of Equipment, Plant and Machinery	2,159,660.00	0.00	7,332,349.00	0.00
2210600 Rentals of Produced Assets	75,901,319.20	0.00	83,441,751.80	0.00
2210701 Travel Allowance	62,690.00	0.00	273,480.00	0.00


Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	30,000.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	92,400.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	35,000.00	0.00
2210706 Book Allowance	18,400.00	0.00	72,500.00	0.00
2210707 Project Allowance	53,000.00	0.00	85,010.00	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	0.00	0.00	95,000.00	0.00
2210711 Tuition Fees Allowance	289,533.00	0.00	824,039.00	0.00
2210799 Training Expenses - Other (Bud	0.00	0.00	20,000.00	0.00
2210700 Training Expenses	423,623.00	0.00	1,527,429.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,828,452.00	0.00	963,987.00	0.00
2210802 Boards, Committees, Conferences and Seminars	3,042,060.00	0.00	1,224,783.00	0.00
2210805 National Celebrations	6,530,833.00	0.00	52,500.00	0.00
2210808 Purchase of Coffins	100,000.00	0.00	48,250.00	0.00
2210809 Board Allowance	400,000.00	0.00	738,586.00	0.00
2210899 Hospitality Supplies - other (0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	13,901,345.00	0.00	3,028,106.00	0.00
2211001 Medical Drugs	500,000.00	0.00	150,000.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	119,773.00	0.00	108,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	170,201.75	0.00	360,000.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	1,555,750.00	0.00
2211009 Education and Library Supplies	636,643.00	0.00	618,039.90	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	86,031.00	0.00	157,100.00	0.00
2211015 Foods and Rations	475,982.00	0.00	500,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	198,800.00	0.00	1,659,254.60	0.00
2211023 Supplies for Production	20,458,020.00	0.00	9,640,105.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	245,645.00	0.00
2211000 Specialised Materials and Supp	22,645,450.75	0.00	14,993,894.40	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,632,583.00	0.00	3,077,652.70	0.00
2211102 Supplies and Accessories for Computers and Printers	719,275.00	0.00	940,412.20	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	847,476.00	0.00	805,761.00	0.00
2211100 Office and General Supplies and Services	3,199,334.00	0.00	4,823,825.90	0.00
2211201 Refined Fuels and Lubricants for Transport	7,296,719.00	0.00	10,288,298.05	0.00
2211200 Fuel Oil and Lubricants	7,296,719.00	0.00	10,288,298.05	0.00
2211304 Medical Expenses	477,000.00	0.00	500,000.00	0.00
2211305 Contracted Guards and Cleaning Services	40,240,220.75	0.00	40,002,795.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,779,777.00	0.00	2,248,449.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	480,799.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	14,399,977.95	0.00	4,199,821.05	0.00
2211310 Contracted Professional Services	57,245,390.00	0.00	86,256,046.60	0.00
2211311 Contracted Technical Services	0.00	2,552,300.00	39,562,196.00	0.00
2211320 Temporary Committee Expenses	136,500.00	0.00	386,918.00	0.00
2211323 Laundry Expenses	12,000.00	0.00	58,000.00	0.00
2211399 Other Operating Expenses - Oth	0.00	0.00	266,600.00	0.00
2211300 Other Operating Expenses	116,290,865.70	2,552,300.00	173,961,624.65	0.00
2210000 Goods and Services	275,684,332.50	2,552,300.00	313,065,256.05	0.00
2220101 Maintenance Expenses - Motor Vehicles	1,620,402.20	0.00	3,729,537.05	0.00
2220100 Routine Maintenance - Vehicles	1,620,402.20	0.00	3,729,537.05	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	44,840.00	0.00	793,655.00	0.00
2220202 Maintenance of Office Furniture and Equipment	67,000.00	0.00	328,997.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,107,690.00	0.00	690,473.00	0.00
2220206 Maintenance of Civil Works	150,000.00	0.00	666,962.50	0.00
2220209 Minor Alterations to Buildings and	19,177,534.35	0.00	6,733,081.85	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Civil Works				
2220210 Maintenance of Computers, Software, and Networks	218,000.00	0.00	303,000.00	0.00
2220213 Maintenance of Civil Works Equipment	125,000.00	0.00	80,000.00	0.00
2220200 Routine Maintenance - Other Assets	20,890,064.35	0.00	9,596,169.35	0.00
2220000 Routine Maintenance	22,510,466.55	0.00	13,325,706.40	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	1,218,300,000.00	0.00	1,276,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,218,300,000.00	0.00	1,276,000,000.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	0.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	1,218,300,000.00	0.00	1,276,000,000.00	0.00
2710102 Gratuity - Civil Servants	4,747,858.30	0.00	9,618,530.75	0.00
2710100 Government Pension and Retirement Benefits	4,747,858.30	0.00	9,618,530.75	0.00
2710000 Social Security Benefits	4,747,858.30	0.00	9,618,530.75	0.00
3110201 Residential Buildings (including hostels)	17,502,486.00	0.00	117,446,878.30	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	113,174,896.10	0.00	265,603,966.00	0.00
3110200 Construction of Building	130,677,382.10	0.00	383,050,844.30	0.00
3110302 Refurbishment of Non-Residential Buildings	6,578,510.30	0.00	23,268,583.80	0.00
3110300 Refurbishment of Buildings	6,578,510.30	0.00	23,268,583.80	0.00
3110501 Bridges	101,209,741.00	0.00	168,672,141.70	0.00
3110504 Other Infrastructure and Civil Works	6,945,790.00	0.00	0.00	0.00
3110505 Sea Walls and Jetties	45,617,497.00	0.00	12,299,988.60	0.00
3110500 Construction and Civil Works	153,773,028.00	0.00	180,972,130.30	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	87,820.00	0.00
3110902 Purchase of Household and Institutional Appliances	75,831.00	0.00	15,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	75,831.00	0.00	102,820.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	23,395.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	485,025.00	320,105.50	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	20,001.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	485,025.00	363,501.50	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	0.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	32,300.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	32,300.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	68,007,632.00	0.00	108,981,598.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	68,007,632.00	0.00	108,981,598.00	0.00
3110000 Acquisition of Fixed Capital Assets	359,112,383.40	485,025.00	696,771,777.90	0.00
3540401 Receipts from Sale of Non- Produced Assets - collected as AIA	0.00	0.00	0.00	381,170.00
3540499 Receipts from Sale of Non- Produced Assets - collected as AIA - Other (Budget)	0.00	20,627,460.20	0.00	24,000,000.00
3540400 Receipts from the Sale of Non-Produced Assets Collected as AIA	0.00	20,627,460.20	0.00	24,381,170.00
3540000 Disposal and Sale of Non - Produced Assets	0.00	20,627,460.20	0.00	24,381,170.00
3510272 Stores & Service Fund	0.00	0.00	0.00	0.00
3510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	0.00	0.00
3510000 Special Accounts	0.00	0.00	0.00	0.00
3530101 Ministry HQ Recurrent Bank A/C	46,611.35	0.00	981,865.60	0.00
3530100 Recurrent Bank Accounts	46,611.35	0.00	981,865.60	0.00
3530000 Recurrent Bank Accounts	46,611.35	0.00	981,865.60	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6540101 Ministry HQ Development Bank A	21,556.60	0.00	1,042.00	0.00
6540100 Development Bank Accounts	21,556.60	0.00	1,042.00	0.00
6540000 Development Bank Accounts	21,556.60	0.00	1,042.00	0.00
6550101 Ministry HQ Deposit Bank A/C	334,963,096.15	0.00	480,657,441.00	0.00
6550100 Deposit Bank Accounts	334,963,096.15	0.00	480,657,441.00	0.00
6550000 Deposit Bank Account	334,963,096.15	0.00	480,657,441.00	0.00
6580101 Cash	1,493,890.00	0.00	74,981.00	0.00
6580104 Cash in Transit	0.00	0.40	0.00	0.00
6580100 Cash in Hand	1,493,890.00	0.40	74,981.00	0.00
6580000 Cash in Hand	1,493,890.00	0.40	74,981.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	615,900.00	0.00	637,210.00	0.00
6760100 Imprests	615,900.00	0.00	637,210.00	0.00
6760000 Government Imprests	615,900.00	0.00	637,210.00	0.00
6770101 Inter-Ministerial Agency A/C	0.00	0.00	0.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	334,963,096.00	0.00	480,657,440.65
7310100 General Deposits Items	0.00	334,963,096.00	0.00	480,657,440.65
7310000 Deposits	0.00	334,963,096.00	0.00	480,657,440.65
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.25	0.00	0.00	0.25
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.25	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.25	0.00	0.25	0.25
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.25	0.00	0.25	0.25
380101 General Withholding Tax	0.00	0.00	0.00	0.00
380100	0.00	0.00	0.00	0.00
380000 Withholding Taxes	0.00	0.00	0.00	0.00
390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
390103 AP Liabilities	0.00	0.00	0.00	0.00
390100 System Required Liabilities	0.00	0.00	0.00	0.00
399999 Cash Clearing A/c	0.00	0.10	0.00	0.00
399900	0.00	0.10	0.00	0.00
390000 System Required Liabilities A/cs	0.00	0.10	0.00	0.00
910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
910100 General Provisions	0.00	0.00	0.00	0.00
910201 Exchequer Releases/ Provisioning	0.00	17,430,699,594.85	0.00	14,834,753,191.25

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Account				
9910209 Remittances to Exchequer Miscellaneous Revenue	91,448,460.05	0.00	89,753,361.05	0.00
9910200 Exchequer Provisions	91,448,460.05	17,430,699,594.85	89,753,361.05	14,834,753,191.25
9910000 Provisions	91,448,460.05	17,430,699,594.85	89,753,361.05	14,834,753,191.25
9999999 Consolidated Fund	14,743,304,731.25	0.00	11,651,774,666.80	0.00
9999900	14,743,304,731.25	0.00	11,651,774,666.80	0.00
9990000 Opening Balance Reserves	14,743,304,731.25	0.00	11,651,774,666.80	0.00
Total	17,789,327,476.55	17,789,327,476.55	15,339,791,802.15	15,339,791,802.15


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

Prepared By: SIMON KARIUKI 

Date: 20/12/2023

Reviewed By: Samson M. Ongalo 

Date: 20/12/2023

Approved By: Samson M. Ongalo 

Date: 20/12/2023



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1095-State Department for Public Works

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,595,946,403.60	3,093,210,448.15
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	20,627,460.20	24,381,170.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		2,616,573,863.80	3,117,591,618.15
PAYMENTS			
Compensation of Employees	12	737,078,190.15	807,129,963.35
Use of goods and Services	13	295,642,499.05	326,390,962.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,218,300,000.00	1,276,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,747,858.30	9,618,530.75
Acquisition of Assets	18	358,627,358.40	696,771,777.90
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		2,614,395,905.90	3,115,911,234.45
SURPLUS/DEFICIT		2,177,957.90	1,680,383.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1095-State Department for Public Works

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	335,031,264.10	481,640,348.60
Cash Balances	22B	1,493,889.60	74,981.00
Total Cash And Cash Equivalents		336,525,153.70	481,715,329.60
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	615,900.00	637,210.00
TOTAL FINANCIAL ASSETS		337,141,053.70	482,352,539.60
Financial Liabilities			
Accounts Payables - Deposits	24	334,963,095.85	480,657,440.65
NET FINANCIAL ASSETS		2,177,957.85	1,695,098.95
REPRESENTED BY			
Fund Balance b/fwd	25	1,695,098.95	27,691.25
Prior Year Adjustment	26	(1,695,099.00)	(12,976.00)
Surplus/Deficit for the Year		2,177,957.90	1,680,383.70
NET FINANCIAL POSITION		2,177,957.85	1,695,098.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1095-State Department for Public Works

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,595,946,403.60	3,093,210,448.15
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	737,078,190.15	807,129,963.35
Use of goods and Services	13	295,642,499.05	326,390,962.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,218,300,000.00	1,276,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,747,858.30	9,618,530.75
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(145,673,034.80)	(107,656,049.70)
Prior year adjustments		(1,695,099.00)	(12,976.00)
Net Cash From Operating Activities	A	192,809,722.30	566,401,965.90
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	20,627,460.20	24,381,170.00
Acquisition of Assets	18	358,627,358.40	696,771,777.90
Net Cash Flow From Investing Activities	B	(337,999,898.20)	(672,390,607.90)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(145,190,175.90)	(105,988,642.00)
Cash and Cash Equivalent at BEGINNING of The Year		481,715,329.60	587,703,971.60
Cash and Cash Equivalent at END of The Year	22A+22B	336,525,153.70	481,715,329.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1095-State Department for Public Works

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Tax Receipts

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

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	640,990,930.95	744,935,484.05
Exchequer Releases/ Provisioning Account for Q2	9910201	626,684,720.70	1,045,661,157.65
Exchequer Releases/ Provisioning Account for Q3	9910201	468,326,792.85	511,761,636.60
Exchequer Releases/ Provisioning Account for Q4	9910201	859,943,959.10	790,852,169.85
TOTAL		2,595,946,403.60	3,093,210,448.15

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	20,627,460.20	24,381,170.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		20,627,460.20	24,381,170.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	503,410,052.05	559,816,588.80
Basic Wages - Temporary Employees	2110200	0.00	10,680,285.40
Personal Allowances paid as part of Salary	2110300	233,668,138.10	236,633,089.15
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		737,078,190.15	807,129,963.35

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	6,492,074.25	8,389,400.70
Communication, Supplies and Services	2210200	1,974,692.50	633,118.20
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	26,996,334.10	10,890,970.65
Foreign Travel and Subsistence, and other transportation costs	2210400	257,195.00	790,196.50
Printing, Advertising and Information Supplies and Services	2210500	305,380.00	296,640.20
Rentals of Produced Assets	2210600	75,901,319.20	83,441,751.80
Training Expenses	2210700	423,623.00	1,527,429.00
Hospitality Supplies and Servi	2210800	13,901,345.00	3,028,106.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	22,645,450.75	14,993,894.40
Office and General Supplies and Services	2211100	3,199,334.00	4,823,825.90
Fuel Oil and Lubricants	2211200	7,296,719.00	10,288,298.05
Other Operating Expenses	2211300	113,738,565.70	173,961,624.65
Routine Maintenance - Vehicles	2220100	1,620,402.20	3,729,537.05
Routine Maintenance - Other Assets	2220200	20,890,064.35	9,596,169.35
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		295,642,499.05	326,390,962.45

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	1,218,300,000.00	1,276,000,000.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		1,218,300,000.00	1,276,000,000.00

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	4,747,858.30	9,618,530.75
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		4,747,858.30	9,618,530.75

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	130,677,382.10	383,050,844.30
Refurbishment of Buildings	3110300	6,578,510.30	23,268,583.80
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	153,773,028.00	180,972,130.30
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	75,831.00	102,820.00
Purchase of Office Furniture and General Equipment	3111000	485,025.00	363,501.50
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	32,300.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	68,007,632.00	108,981,598.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		359,597,408.40	696,771,777.90

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	46,611.35	981,865.60
Development Bank Accounts	6540000	21,556.60	1,042.00
Deposit Bank Account	6550000	334,963,096.15	480,657,441.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		335,031,264.10	481,640,348.60

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,493,889.60	74,981.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		1,493,889.60	74,981.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	615,900.00	637,210.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		615,900.00	637,210.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	334,963,096.00	480,657,440.65
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.10	0.00
Other Liabilities	7320000	(0.25)	0.00
TOTAL		334,963,095.85	480,657,440.65

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	481,640,348.60	587,689,255.60
Opening Balance Cash	22B	74,981.00	14,716.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	637,210.00	367,805.00
Opening Balance - Deposits	24	(480,657,440.65)	(588,044,085.35)
TOTAL		1,695,098.95	27,691.25

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	1,695,099.00	12,976.00
County Transfers	9910300	0.00	0.00
TOTAL		1,695,099.00	12,976.00



Statement of Budget Execution
 Entity: 1095-State Department for Public Works
 Current Period: JUL-22 To JUN-23

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
Tax Receipts	1	0.00		0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	2,595,946,403.60	(2,595,946,403.60)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	1,162,000,000.00	0.00	(250,000,000.00)	912,000,000.00	20,627,460.20	891,372,539.80	2.26%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,162,000,000.00	0.00	(250,000,000.00)	912,000,000.00	2,616,573,863.80	(1,704,573,863.80)	286.91%
PAYMENTS								
Compensation of Employees	12	900,000,000.00	0.00	(159,165,855.00)	740,834,145.00	737,078,190.15	3,755,954.85	99.49%
Use of goods and Services	13	379,399,179.00	0.00	(87,273,950.00)	292,125,229.00	295,642,499.05	(3,517,270.05)	101.20%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	2,454,000,000.00	0.00	(347,700,000.00)	2,106,300,000.00	1,218,300,000.00	888,000,000.00	57.84%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	6,275,000.00	0.00	(1,141,485.00)	5,133,515.00	4,747,858.30	385,656.70	92.49%
Acquisition of Assets	18	953,325,821.00	0.00	(589,772,306.00)	363,553,515.00	358,627,358.40	4,926,156.60	98.64%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,693,000,000.00	0.00	(1,185,053,596.00)	3,507,946,404.00	2,614,395,905.90	893,550,498.10	74.53%



Statement of Budget Execution

Entity: 1095-State Department for Public Works

Current Period: JUL-22 To JUN-23

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1095-State Department for Public Works
 Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	2,160,216,726.60	(2,160,216,726.60)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	912,000,000.00	0.00	0.00	912,000,000.00	20,627,460.20	891,372,539.80	2.26%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		912,000,000.00	0.00	0.00	912,000,000.00	2,180,844,186.80	(1,268,844,186.80)	239.13%
PAYMENTS								
Compensation of Employees	12	900,000,000.00	0.00	(159,165,855.00)	740,834,145.00	737,078,190.15	3,755,954.85	99.49%
Use of goods and Services	13	270,399,179.00	0.00	(50,763,034.00)	219,636,145.00	218,770,769.05	865,375.95	99.61%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	2,204,000,000.00	0.00	(97,700,000.00)	2,106,300,000.00	1,218,300,000.00	888,000,000.00	57.84%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	6,275,000.00	0.00	(1,141,485.00)	5,133,515.00	4,747,858.30	385,656.70	92.49%
Acquisition of Assets	18	2,325,821.00	0.00	(2,012,899.00)	312,922.00	(172,194.00)	485,116.00	-55.03%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		3,383,000,000.00	0.00	(310,783,273.00)	3,072,216,727.00	2,178,724,623.50	893,492,103.50	70.92%



Statement of Budget Execution - Recurrent Expenditure
Entity: 1095-State Department for Public Works
Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
 Entity: 1095-State Department for Public Works
 Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d*100%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	435,729,677.00	(435,729,677.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	250,000,000.00	0.00	(250,000,000.00)	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		250,000,000.00	0.00	(250,000,000.00)	0.00	435,729,677.00	(435,729,677.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	109,000,000.00	0.00	(36,510,916.00)	72,489,084.00	76,871,730.00	(4,382,646.00)	106.05%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	250,000,000.00	0.00	(250,000,000.00)	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	951,000,000.00	0.00	(587,759,407.00)	363,240,593.00	358,799,552.40	4,441,040.60	98.78%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,310,000,000.00	0.00	(874,270,323.00)	435,729,677.00	435,671,282.40	58,394.60	99.99%



Statement of Budget Execution - Development Expenditure
Entity: 1095-State Department for Public Works
Current Period: JUL-22 To JUN-23

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1095-State Department for Public Works

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	480,657,441.00	587,676,280.00
Transfers of retentions during the year	267,246,310.40	54,265,849.80
Payments made out of deposit account during the year	412,940,655.25	161,284,688.80
Closing Balance	334,963,096.15	480,657,441.00

Principal Secretary
Controller

Principal Accounts

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1095-State Department for Public Works

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
0102000000		Housing Development and Human Settlement	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0103000000			637,565,595.00	658,803,719.70	(21,238,124.70)
	2110000	Wages and Salary Contributions	405,007,761.00	423,551,498.90	(18,543,737.90)
	2210000	Goods and Services	28,606,291.00	31,802,936.40	(3,196,645.40)
	2220000	Routine Maintenance	445,082.00	422,760.00	22,322.00
	3110000	Acquisition of Fixed Capital Assets	203,506,461.00	203,026,524.40	479,936.60
0104000000			302,871,738.00	300,486,534.80	2,385,203.20
	2110000	Wages and Salary Contributions	138,100,000.00	138,597,046.80	(497,046.80)
	2210000	Goods and Services	4,762,606.00	5,741,025.00	(978,419.00)
	2220000	Routine Maintenance	275,000.00	375,435.00	(100,435.00)
	3110000	Acquisition of Fixed Capital Assets	159,734,132.00	155,773,028.00	3,961,104.00
0106000000		General Administration Planning and Support Services	358,738,095.00	334,753,579.55	23,984,515.45
	2110000	Wages and Salary Contributions	155,126,384.00	135,456,253.50	19,670,130.50
	2210000	Goods and Services	159,435,070.00	160,028,214.10	(593,144.10)
	2220000	Routine Maintenance	22,730,204.00	18,693,447.65	4,036,756.35
	2630000	Grants & Transfer To Other Govt. Units	16,000,000.00	16,000,000.00	0.00
	2710000	Social Security Benefits	5,133,515.00	4,747,858.30	385,656.70
	3110000	Acquisition of Fixed Capital Assets	312,922.00	(172,194.00)	485,116.00
0218000000			2,208,770,976.00	1,320,352,071.85	888,418,904.15
	2110000	Wages and Salary Contributions	42,600,000.00	39,473,390.95	3,126,609.05
	2210000	Goods and Services	72,851,976.00	75,559,857.00	(2,707,881.00)
	2220000	Routine Maintenance	3,019,000.00	3,018,823.90	176.10
	2630000	Grants & Transfer To Other Govt. Units	2,090,300,000.00	1,202,300,000.00	888,000,000.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
		Grand Total	3,507,946,404.00	2,614,395,905.90	893,550,498.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1095-State Department for Public Works

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1095000100			54,911,819.00	47,375,007.50	7,536,811.50
	0106000000	General Administration Planning and Support Services	54,911,819.00	47,075,007.50	7,836,811.50
	0103000000		0.00	0.00	0.00
	0104000000		0.00	300,000.00	(300,000.00)
1095000200			43,865,734.00	41,053,613.15	2,812,120.85
	0106000000	General Administration Planning and Support Services	43,865,734.00	40,943,013.15	2,922,720.85
	0103000000		0.00	110,600.00	(110,600.00)
1095000300			8,436,305.00	8,754,869.00	(318,564.00)
	0106000000	General Administration Planning and Support Services	8,436,305.00	8,754,869.00	(318,564.00)
1095000400			150,877,612.00	165,211,966.40	(14,334,354.40)
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0103000000		150,877,612.00	165,211,966.40	(14,334,354.40)
1095000500			71,365,968.00	73,988,028.00	(2,622,060.00)
	0103000000		71,365,968.00	73,988,028.00	(2,622,060.00)
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1095000600			143,137,606.00	144,413,506.80	(1,275,900.80)
	0104000000		143,137,606.00	144,413,506.80	(1,275,900.80)
	0103000000		0.00	0.00	0.00
1095000700			30,969,791.00	26,039,422.35	4,930,368.65
	0103000000		30,969,791.00	26,039,422.35	4,930,368.65
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1095000800			171,032,331.00	179,489,345.55	(8,457,014.55)
	0103000000		171,032,331.00	179,489,345.55	(8,457,014.55)
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1095000900			0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
1095001000			246,745,153.00	232,791,325.90	13,953,827.10
	0103000000		5,756,250.00	6,877,833.00	(1,121,583.00)
	0106000000	General Administration Planning and Support Services	240,988,903.00	225,913,492.90	15,075,410.10
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
1095001100			2,090,300,000.00	1,202,300,000.00	888,000,000.00
	0218000000		2,090,300,000.00	1,202,300,000.00	888,000,000.00
1095001200			31,348,756.00	30,706,755.95	642,000.05
	0218000000		31,348,756.00	30,706,755.95	642,000.05
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1095001300			21,357,520.00	18,762,628.00	2,594,892.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0218000000		21,357,520.00	18,762,628.00	2,594,892.00
1095001400			4,868,132.00	4,838,331.00	29,801.00
	0106000000	General Administration Planning and Support Services	810,950.00	778,331.00	32,619.00
	0103000000		4,057,182.00	4,060,000.00	(2,818.00)
1095001700			3,000,000.00	2,999,823.90	176.10
	0218000000		3,000,000.00	2,999,823.90	176.10
1095100100			19,468,482.00	19,459,621.00	8,861.00
	0103000000		19,468,482.00	19,459,621.00	8,861.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1095100200			0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
1095100300			0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
1095100400			66,577,516.00	67,182,396.45	(604,880.45)
	0106000000	General Administration Planning and	0.00	0.00	0.00

		Support Services			
	0103000000		0.00	0.00	0.00
	0104000000		66,577,516.00	67,182,396.45	(604,880.45)
1095100500			5,632,120.00	5,632,120.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0103000000		5,632,120.00	5,632,120.00	0.00
1095100600			92,139,881.00	92,237,880.10	(97,999.10)
	0103000000		92,139,881.00	92,237,880.10	(97,999.10)
1095100700			13,429,364.00	13,697,258.00	(267,894.00)
	0103000000		3,704,980.00	2,408,392.00	1,296,588.00
	0106000000	General Administration Planning and Support Services	9,724,384.00	11,288,866.00	(1,564,482.00)
1095100800			0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
1095101200			47,617,497.00	47,617,497.00	0.00
	0104000000		47,617,497.00	47,617,497.00	0.00
1095101400			6,945,790.00	6,945,790.00	0.00
	0104000000		6,945,790.00	6,945,790.00	0.00
1095101500			0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
1095101600			0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
1095101700			39,880,000.00	35,058,464.00	4,821,536.00
	0218000000		39,880,000.00	35,058,464.00	4,821,536.00
1095101800			22,884,700.00	30,524,400.00	(7,639,700.00)
	0218000000		22,884,700.00	30,524,400.00	(7,639,700.00)
1095101900			16,988,280.00	12,425,810.00	4,562,470.00
	0104000000		16,988,280.00	12,425,810.00	4,562,470.00
1095102000			12,050,751.00	12,050,553.00	198.00
	0104000000		12,050,751.00	12,050,553.00	198.00
1095102200			3,750,000.00	4,170,118.30	(420,118.30)
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0103000000		3,750,000.00	4,170,118.30	(420,118.30)
1095102300			0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1095102400			0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
1095102500			0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
1095102600			0.00	0.00	0.00
	0106000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0103000000		0.00	0.00	0.00
1095103400			0.00	0.00	0.00
	0218000000		0.00	0.00	0.00
1095103500			30,939,253.00	30,931,150.00	8,103.00
	0103000000		30,939,253.00	30,931,150.00	8,103.00
1095103600			19,260,000.00	19,348,600.00	(88,600.00)
	0103000000		19,260,000.00	19,348,600.00	(88,600.00)
1095104100		Supervision of Big 4 Projects in Housing	6,360,000.00	6,586,898.00	(226,898.00)
	0103000000		6,360,000.00	6,586,898.00	(226,898.00)
1095104200			9,554,298.00	9,550,981.55	3,316.45
	0104000000		9,554,298.00	9,550,981.55	3,316.45
1095104300			0.00	0.00	0.00
	0104000000		0.00	0.00	0.00
1095104700			22,251,745.00	22,251,745.00	0.00
	0103000000		22,251,745.00	22,251,745.00	0.00
		Grand Total	3,507,946,404.00	2,614,395,905.90	893,550,498.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1095-State Department for Public Works

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0102000000		Housing Development and Human Settlement	0.00	0.00	0.00
	0102010000	Housing Development	0.00	0.00	0.00
0103000000			637,565,595.00	658,803,719.70	(21,238,124.70)
	0103010000	Stalled and new Government buildings	637,565,595.00	658,803,719.70	(21,238,124.70)
	0103020000	Building Standards and Research	0.00	0.00	0.00
0104000000			302,871,738.00	300,486,534.80	2,385,203.20
	0104010000	Coastline Infrastructure Development	197,700,893.00	199,276,793.80	(1,575,900.80)
	0104020000		105,170,845.00	101,209,741.00	3,961,104.00
0106000000		General Administration Planning and Support Services	358,738,095.00	334,753,579.55	23,984,515.45
	0106010000	Administration, Planning & Support Services	294,101,892.00	275,615,106.05	18,486,785.95
	0106020000	Procurement, Warehousing and Supply	64,636,203.00	59,138,473.50	5,497,729.50
0218000000			2,208,770,976.00	1,320,352,071.85	888,418,904.15
	0218010000		2,093,300,000.00	1,205,299,823.90	888,000,176.10
	0218020000		54,233,456.00	61,231,155.95	(6,997,699.95)
	0218030000		61,237,520.00	53,821,092.00	7,416,428.00
		Grand Total	3,507,946,404.00	2,614,395,905.90	893,550,498.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

FROM DATE:01-JUL-2022

TO DATE:30-JUN-2023

For: State Department for Public Works

PF/NO	Particulars	Desgination	Amour
1998013160	ANTHONY GITHINJI KIHUGA	N.A.	78,200.0
2003042603	MARTIN RIUNGU MURIITHI	N.A.	47,000.0
2003043201	WILLIS OTIENO MAGANDA	N.A.	195,000.0
2008094516	DOROTHY WANJIKU KINYUA	SDPW REQ	100,000.0
2010015162	CHARLES NJAU WANDERI	N.A.	38,900.0
2010030162	LAMECK MISIANI MWAMBI	N.A.	39,800.0
20190406289	JACKLINE ADONGO OGONDA	N.A.	112,000.0
20200021862	MUCHERU MORIS MWAURA	N.A.	5,000.0
Total			615,900.0

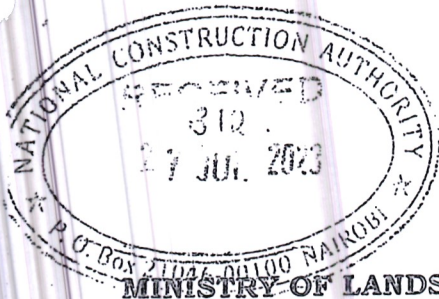
**STATE DEPARTMENT FOR PUBLIC WORKS
PENDING BILL STATUS AS AT 30TH JUNE 2023**

PROJECT	CONTRACTOR	BUDGET ALLOCATION FOR THE CONTRACT	Financial year when the pending bill was incurred	Total Cumulative payment to date	Total Outstanding Amount as at 30th June 2022	REMARKS
A) RECURRENT						
DOMESTIC TRAVEL AND SUBSISTENCE	Pago Airways		2019/20		98,535.00	Lack of bugetary provision
	Pago Airways		2019/20		550,175.00	Lack of bugetary provision
	Pago Airways		2019/20		112,025.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		36,910.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		35,560.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		36,660.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		32,715.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		35,600.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		18,614.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		15,820.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		50,730.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		38,675.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		76,729.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		399,780.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		19,950.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		108,390.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		18,800.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		23,402.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		7,500.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		15,540.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		36,910.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		35,720.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		70,350.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		634,830.00	Lack of bugetary provision
	Pago Airways		2019/20		20,895.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		35,145.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		35,590.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		25,700.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		38,400.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		18,700.00	Lack of bugetary provision
	Ella Bella Agencies		2019/20		35,920.00	Lack of bugetary provision

	Ella Bella Agencies		2019/20		21,110.00	Lack of bugetary provision
Printing Advertising and information supplies	State Dprt for broadcasting & Telecommunication		2021/22		205,045.00	Lack of exchequer
Hospitality supplies and services	Mow Sports club		2021/22		478,850.00	Lack of bugetary provision
	Mow Sports club		2021/22		329,220.00	Lack of bugetary provision
	Mow Sports club		2021/22		2,403,291.00	Lack of bugetary provision
	Astorian Grand Hotel		2019/20		176,400.00	Lack of bugetary provision
	Astorian Grand Hotel		2019/20		53,200.00	Lack of bugetary provision
	Masada Hotel		2019/20		384,000.00	Lack of bugetary provision
	Masada Hotel		2019/20		776,000.00	Lack of bugetary provision
	Mow Sports club		2019/20		3,065,406.00	Lack of bugetary provision
	Ms. Burch Resort		2019/20		381,000.00	Lack of bugetary provision
	Kyaka Hotel		2019/20		400,000.00	Lack of bugetary provision
	KWSTI				209,999.99	Lack of bugetary provision
	Kyaka Hotel		2019/20		208,000.00	Lack of bugetary provision
Specialised materials and supplies	BizLink		2019/20		1,500,000.00	Lack of bugetary provision
	Moopa Investment Uniform		2018/19		748,660.00	Lack of bugetary provision
General office supplies and services	Yakiyn International		2019/20		500,000.00	Lack of bugetary provision
	Pacific stationers (K) Ltd		2019/20		467,000.00	Lack of bugetary provision
	Credible Printers and Stationers		2019/20		1,268,500.00	Lack of bugetary provision
	Intermass stationeries & printers		2019/20		1,828,593.99	Lack of bugetary provision
	Intermass stationeries & printers		2019/20		2,469,600.00	Lack of bugetary provision
Routine maintenance of motorvehicles	Jema Auto Garage & services		2019/20		540,000.00	Lack of bugetary provision
	Toyota Kenya		2021/22		89,439.00	Lack of bugetary provision
	Janico Auto Garage		2019/20		296,300.00	Lack of bugetary provision
	Miken Enterprise		2019/20		398,500.00	Lack of bugetary provision
	JN Kibs Enterprises		2019/20		299,100.00	Lack of bugetary provision
	Tom Auto Garage		2019/20		497,800.00	Lack of bugetary provision
	Beta trading company		2019/20		180,000.00	Lack of bugetary provision
	Rockey Africa Ltd		2019/20		141,200.00	Lack of bugetary provision
	Rockey Africa Ltd		2019/20		192,800.00	Lack of bugetary provision
	M/s Palm Motors Ltd		2021/22		304,546.40	Lack of bugetary provision

Fuel oil and lubricants	R.H Devani		2014,15,16/17		18,073,198.00	Lack of bugetary provision
Purchase of office furniture and general equipments	MFI Document Solutions		2019/20		214,862.00	Lack of bugetary provision
	Atlantis Business Systems		2018/19		335,008.00	Lack of bugetary provision
	MFI Document Solutions				46,400.00	Lack of bugetary provision
	Furniture Elegance ltd		2019/20		907,100.00	Lack of bugetary provision
	Furniture Elegance ltd		2019/20		1,038,800.00	Lack of bugetary provision
	Furniture Elegance ltd		2019/20		710,000.00	Lack of bugetary provision
	Kawagoe Agencies		2019/20		1,129,200.00	Lack of bugetary provision
	Compton Limited		2019/20		450,080.00	Lack of bugetary provision
Maintainance of lifts	Elevonic Lifts services Ltd		2022/23		261,000.00	Lack of bugetary provision
cleaning service	Tamia Limted		2019/20		234,900.00	Lack of bugetary provision
others	International Supply Chain Solutions		2021/22		500,000.00	Lack of bugetary provision
maintainance of buildings	Riscan Enterprises Ltd		2022/23		3,450,050.00	Lack of bugetary provision
TOTAL					50,884,429.38	
Kibish Police Lines GUS Base Camp and AP Lines	M/s Gibb Africa		2016/17		2,637,258.55	Lack of budgetary provision
Kitui TT College	M/S Bomco building Contr.		2019/20		6,903,147.25	Lack of budgetary provision
Naivasha perimeter wall	M/S Centurion Engineers & builders Ltd		2019/20		30,296,211.00	AIE FROM MINISTRY OF INTERIOR
Mbagathi hospital	M/s Lexis International		2019/20		1,500,000.00	Lack of budgetary provision
Kitui TT College	M/S Bomco building Contr.		2019/20		31,295,189.36	Lack of budgetary provision
Makueni District Headquarters	M/S Maiteri & Associates		2019/20		9,065,955.00	Lack of budgetary provision
NYS college Gilgil	M/S Kenneth wyne mutuma		2019/20		177,600.00	Court Award/ AIE from NYS
NYS college Gilgil 14th G pay Responent fee	M/S High point agencies		2019/20		558,771.00	Court Award/ AIE from NYS
NYS college Gilgil	M/S High point agencies		2019/20		3,120,126.29	Court Award/ AIE from NYS
Kericho Ardhi House	M/S Diadem ltd		2019/20		621,788.85	Lack of budgetary provision
NYS college Gilgil	M/S Kenneth wyne mutuma		2019/20		112,900.00	Court Award/ AIE from NYS
NYS college Gilgil	M/S High point agencies		2019/20		2,716,389.12	Court Award/ AIE from NYS
Mathare Nyayo Hospital	Ms F. M. Project Consultant		2019/20		2,990,289.50	Lack of budgetary provision
Mathare ryayo hospital	M/S F.M. Project consultant		2019/20		5,136,040.14	Lack of budgetary provision
NYS college Gilgil	M/S Kenneth wyne mutuma		2019/20		10,140.00	Court Award/ AIE from NYS
NYS college Gilgil 14th G pay Responent fee	M/S Kenneth wyne mutuma		2019/20		17,100.00	Court Award/ AIE from NYS
KIBT Hqs	M/S Xenocoon consulting Engineers ltd		2020/21		2,980,729.90	Lack of budgetary provision
Skedik-Garissa Town	M/s Nawal General Construction & supplies Ltd.		2020/21		914,202.40	Lack of budgetary provision

Mithani house	M/S Ongata works ltd		2020/21		3,769,557.77	Lack of budgetary provision
GSU Base camp Ruiru phase VI	M/S Italbuild imports ltd		2020/21		11,826,999.78	Court Award
Mithani house	M/s Otieno Odongo & Partners		2021/22		3,745,682.00	Lack of budgetary provision
Proposed Migori District Headquarters	M/s Terra Craft (K)		2020/21		39,980,183.24	Lack of budgetary provision
Kagama Muranga West District Hdqtrs	M/S Samima Investment Ltd		2020/21		22,617,495.59	Lack of budgetary provision
Kibish Police Lines GUS Base Camp and AP Lines	M/s Landmark Holding Limited		2020/21		259,927,020.70	Lack of budgetary provision
Migori District Headquarters	Ms. K& M Archplans Limited		2020/21		3,281,827.22	Lack of budgetary provision
Migori District Headquarters	Ms Quantsconsult Limited		2020/21		6,835,357.70	Lack of budgetary provision
Kenya Institute of Business Training HQ-Ojjo Road Parklands	Ms. NK Brothers Limited		2021/22		145,193,438.65	Lack of budgetary provision
Mtangawanda jetty	Ms. Aven Premier International		2022/23		1,000,000.00	Lack of budgetary provision
papal Dais at the University of Nairobi Grounds	Ms. Tectura International Ltd		2021/22		1,239,862.00	Lack of budgetary provision
Mokowe Jetty	M/S Benris Investment Ltd		2022/23		13,928,941.00	Lack of budgetary provision
Consultancy Services to undertake investigation into local production as per attached invoice	M/s University of Nairobi		2021/22		2,799,181.00	Lack of budgetary provision
proposed completion to kericho ardhi house	M/S Vaghigiyani Enterprises		2022/23		42,011,488.57	Lack of budgetary provision
Reconstruction of Bombi-Kisiki footbridge	M/S Appallan marine		2022/23		4,562,467.40	Lack of budgetary provision
Material testing services	M/s Geoissa Eng Ltd		2022/23		5,284,960.00	Lack of budgetary provision
Completion works at modern GYM Block at MOW sports club,	M/s Benris Investment Ltd		2022/23		8,117,824.21	Lack of budgetary provision
Material testing services	M/s Geoissa Eng Ltd		2022/23		231,500.00	Lack of budgetary provision
Medical Training Centre Kabarnet	M/S Spion Construction Co. Ltd		2022/23		2,122,542.71	Lack of budgetary provision
Mausoleum	M/S Hawaka Gen. Contractors		2022/23		1,637,470.00	Lack of budgetary provision
Tirgamo Ipisikhu Footbridges	M/S Fuji construction Ltd.		2022/23		2,005,100.00	Lack of budgetary provision
Reconstruction of Bombi-Kisiki footbridge	M/S Appallan marine		2022/23		11,041,045.00	Lack of exchequer
				Total	694,213,782.90	
				GRAND TOTAL	745,098,212.28	



REPUBLIC OF KENYA

CMUS/MFA

*Copy response
1/8/23*

MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND URBAN DEVELOPMENT
State Department for Public Works

Tel: +254(0)202723101
Fax: +254(0)202724504
Email: info@publicworks.go.ke
When replying please quote

WORKS BUILDING
NGONG ROAD
P.O. Box 30743-00100
NAIROBI

Ref. No. PW/ACCTS/BDGT/75

Date: 27th July, 2023

The Chief Executive Officer
National Construction Authority
P.O. Box 21046-00100
NAIROBI

RE: INTER-ENTITY CONFIRMATION LETTER

The State Department for Public Works here wishes to confirm the amounts disbursed to you as at 30 June, 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by National Construction Authority as at 30 June 2023							
Reference No.	Date Disbursed	Amounts disbursed by State Department for Public Works as at 30 June 2023			Total (Kshs.) (D) = (A+B+C)	Amount received by NCA as at 30 June 2023 (Kshs) (E)	Difference: (Kshs) (F) = (D-E)
		Recurrent (Kshs.) (A)	Development (Kshs.) (B)	Inter-Ministerial (Kshs.) (C)			
FT2225565GKD	12/9/2022	108,000,000			108,000,000	108,000,000	
FT22272TPZSO	29/9/2022	109,000,000			109,000,000	109,000,000	
FT2227352FY3	30/9/2022	108,000,000			108,000,000	108,000,000	
FT22318MQR3M	14/11/2022	109,000,000			109,000,000	109,000,000	
FT22336F3Y8X	2/12/2022	108,000,000			108,000,000	108,000,000	
FT22363PL4TL	29/12/2022	108,000,000			108,000,000	108,000,000	
FT2303447HKD	3/2/2023	92,050,000	-	-	92,050,000	92,050,000	
FT 23096FZV6K	6/4/2023	92,050,000	-	-	92,050,000	92,050,000	
FT23096N6030	6/4/2023	92,050,000	-	-	92,050,000	92,050,000	
FT231570X53V	6/6/2023	92,050,000	-	-	92,050,000	92,050,000	
FT23159LYXPZ	8/6/2023	92,050,000	-	-	92,050,000	92,050,000	
FT23184BY3HM	30/6/2023	92,050,000	-	-	92,050,000	92,050,000	
TOTAL		1,202,300,000			1,202,300,000	1,202,300,000	

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

Manager Finance and Accounts

Name: *Kenneth B. Kariuki - MFA* Signature: *[Signature]*

Date: *2/8/2023*

[Signature]
Samson B. M. Ongalo
Head of Accounting Unit

Copy to: Director General Accounting Services and Quality Assurance, National Treasury



Ministry of Lands, Public Works, Housing & Urban Development

State Department for Public Works

Retention Money & other Deposits on Various Contracts as at 30th June 2023

S/No.	Date	MR No.	Payee	Amount
1	27-Oct-00	B0570911	Bomco building Contractors	2,200,148.50
2	19/6/02	168194	Aqua Plumbing Co. Ltd,	20,000.00
3	14-Jun-05	3184802	Thenge-ini General Contractors	41,832.05
4	26/7/05	3184846	Jackdam Building	45,937.75
5	27/7/05	3185656	Reman Network Servises	30,225.00
6	27/7/05	3185676	Voice & Data Networks Ltd.	52,924.50
7	27-Jul-05	3184287	Thenge-ini General Contractors	30,873.10
8	27-Jul-05	3185675	Thenge-ini General Contractors	55,486.35
9	24/10/05	3185739	Security Products	456,796.20
10	24/10/05	3185738	Nyawara Investment Agencies	16,020.40
11	24/10/05	3185736	Masosa Construction	223,020.45
12	16/11/05	4359331	Mukasi Builders & Gen. Supplies	282,230.10
13	16/11/2005	4359341	Dimken (K)Ltd	387,750.90
14	13/3/06	4362250	Frankim Construction Ltd	44,364.80
15	5-Apr-06	4362479	Lekha Trading Co. Ltd.	95,541.00
16	06/06/2006	4375463	Security Products	220,216.40
17	11/06/2006	6695726	Pegrume Ltd	36,601.45
18	11/06/2006	6695728	Magic Gen.Contractors	331,017.05
19	14/8/06	6689374	Magic Gen.Contractors	232,919.20
20	14/8/06	6689373	Marson Electronic Ltd.	26,785.00
21	14-Aug-06	6689371	Birdi Civil Engineers Ltd bal	191,554.40
22	15/8/06	6689376	Marson Electroniscs Ltd.	20,614.10
23	15/8/06	6689380	Security Products	19,284.00
24	05/10/2006	4362500	Marson Electroniscs Ltd.	52,531.00
25	27/10/06	6695709	Marson Electronic Ltd.	42,622.95
26	27/10/06	6695705	Zakhem Construction	555,112.95
27	06/11/2006	6695722	Kitek (7) Limited	753,415.60
28	08/11/2006	6689358	Aqua Plumbing Co. Ltd,	120,600.00
29	08/11/2006	6689357	Aqua Plumbing Co. Ltd,	81,056.00
30	9-Jan-07	6696821	Kitek (7) Limited	651,535.80
31	10/01/2007	8953291	Amiran Communications	271,047.60
32	10/02/2007	9377055	Goelea Enterprises	26,302.60
33	10/02/2007	9377063	Amref	20,000.00
34	12/03/2007	9384202	Dimken (K)Ltd	302,040.00
35	12/05/2007	9384222	Pegrume Ltd	19,690.25
36	09/06/2007	8951242	Baraka Electrical & H/Ware	69,465.00
37	09/06/2007	8951241	Josswa Plumbers	69,305.00
38	09/06/2007	8951234	Amref	20,000.00
39	19-Jul-07	8566911	Birdi Civil Engineers Ltd bal	76,498.15
40	25/7/07	8566935	Jandi Electrical Enterprise	31,099.00
41	26/7/07	8566937	Dimken (K)Ltd	246,681.90
42	25/7/07	8566918	Kitek (7) Limited	472,190.20
43	27-Jul-07	8566923	Dimken (K) Limited bal on pv no.000344	100,691.20
44	01/08/2007	6696808	Magic Gen.Contractors	72,660.10
45	18/9/07	8952300	Dimken (K)Ltd	39,288.60
46	03/09/2007	6696884	Magic Gen.Contractors	710,325.20

47	28/9/07	8953276	Aqua Boil Contractors	52,443.15
48	3-Dec-07	9377996	Dimken (K) Limited	6,551,256.90
49	09/12/2007	8952265	Dimken (K)Ltd	67,122.00
50	11/12/2007	9377960	Magic Gen.Contractors	521,305.65
51	11/12/2007	9377095	Pong Agencies Ltd	69,628.50
52	11/12/2007	9377099	Pegrume Ltd	42,471.50
53	21/12/07	6696887	Security Products	96,846.50
54	24/01/08	9385153	Burrel International Ltd	139,477.95
55	30-Jan-08	9385164	Dimken (K) Limited	1,392,864.70
56	03/03/2008	9385198	Burrel International Ltd	187,222.25
57	03/03/2008	9385502	Magic Gen.Contractors	175,211.00
58	02-May-08	9385879	Burrel International Ltd	289,831.40
59	03/07/2008	9385518	Magic Gen.Contractors	21,902.00
60	16-Oct-08	A2204010	Rehebeam Agencies	90,968.50
61	16-Oct-08	A2204009	Rehebeam Agencies	30,042.65
62	16-Oct-08	A2204025	Dimken (K) Limited	44,603.20
63	16-Oct-08	A2204023	Victory Construction	1,477,039.25
64	16-Oct-08	A2204027	Security Products	41,739.00
65	17-Nov-08	A2204104	Rimco Communication Ltd.	2,000.00
66	31/10/08	A2204041	Geolea Enterprise	51,841.90
67	18-Nov-08	A2204113	Dimken (K) Limited	608,634.05
68	18-Nov-08	A2204111	Solakold Services Ltd.	63,048.00
69	9-Feb-09	A2204134	Njare Agencies	176,001.00
70	9-Feb-09	C2204135	Capital Construction	1,589,960.45
71	26/3/09	A2212464	Kitek (7) Limited	32,921.80
72	20-May-09	A2212483	Lekha Trading Co. Ltd.	78,642.20
73	20-May-09	A2212484	Meska General Contractors	701,845.90
74	12-Jun-09	A3387612	Ultimate Engineering Ltd.	318,456.80
75	12-Jun-09	A3387602	Micro-City Computers Ltd. Bal on pv 000191	541,831.55
76	12-Jun-09	A3387608	Njarie Agencies	168,506.20
77	19-Sep-09	A4125603	Ultimate Engineering Ltd.	71,753.40
78	9-Dec-09	A4125641	Ultimate Engineering Ltd. Bal on pv no.00912	25,969.55
79	9-Dec-09	A4125646	Rehebeam Agencies	229,546.50
80	9-Jul-10	B0068753	Eltad Technical Services	62,320.20
81	06/09/2010	A2797757	Kitek (7) Limited	393,297.25
82	7-Sep-10	B0068762	Castle Engineering Construction Ltd	288,768.60
83	7-Sep-10	B0068770	Donwoods Company Ltd bal on pv no.005806	212,337.30
84	7-Sep-10	B0068769	Steelstone Ltd.	172,661.80
85	7-Sep-10	B0068768	Thunder Plumbing &Construction	301,109.95
86	7-Sep-10	B0068751	Ultimate Engineering Ltd.	166,133.30
87	15-Sep-10	B0068774	Sivad Construction Ltd. Bal on pv no.01302	1,356,369.60
88	17-Sep-10	B0068780	Volcanic Plumbing Works	66,840.00
89	10-Nov-10	B0570923	Volcanic Plumbing Works	1,191,864.00
90	10-Nov-10	B0570922	Snowpeak Refrigerator Gen.	308,414.70
91	31/12/10	B0570944	Electrowatts Ltd	287,511.30
92	24-Feb-11	B0853999	Amiran Communication Ltd	86,202.80
93	14/06/11	B1950985	Hyperteck Electrical Services Ltd	92,298.70
94	11-May-11	B1950975	Vaghijyan Enterprises Ltd.	5,369,326.30
95	30-Jun-11	B1952433	Aqua Bill Contractor	134,900.00
96	30-Jun-11	B1952420	Berlin Equipment Ltd	200,000.00

97	30-Jun-11	B1952421	Berlin Equipment Ltd	889,658.30
98	30-Jun-11	B1952411	Berlin Equipment Ltd	300,000.00
99	30-Jun-11	B1952423	Bowmans Enterprise Ltd	200,000.00
100	30/6/11	B1952432	Donwoods Co.Ltd	668,384.60
101	30/6/11	B1952410	Foba Building Co	100,000.00
102	30-Jun-11	B1952428	Donwoods Company Ltd	251,823.30
103	30-Jun-11	B1952418	Mijuto Investment & Renovations	100,000.00
104	30-Jun-11	B1952406	Queen Zekira Agency	190,002.70
105	30-Jun-11	B1952434	Basco products Limited	2,520,947.00
106	30-Jun-11	B1952404	Chael General Agencies	169,001.15
107	30-Jun-11	B1952431	Ultimate Engineering Ltd.	49,990.60
108	30-Jun-11	B1952409	Sunbet Contractors	220,259.10
109	30-Jun-11	B1952402	Wil Developers & Const. Ltd. Bal on pv no.1453	23,253.40
110	30-Jun-11	B1952408	Washington Building Contractors	170,788.60
111	26-Aug-11	B1951950	Vaghijiyan Enterprises Ltd.	1,292,103.00
112	29-Aug-11	B1952450	Snowpeak Refrigerator Gen.	61,927.85
113	29-Aug-11	A8123552	Snowpeak Refrigerator Gen.	395,803.90
114	29-Aug-11	A8123554	Steelstone Ltd.	245,567.60
115	29-Aug-11	B1952445	Trident Plumbers Ltd.	67,582.05
116	29-Aug-11	A8123570	Snowpeak Refrigerator Gen. bal on pv no.4462	324,785.80
117	29/9/11	A8123587	Electrocom Power International Ltd	194,300.00
118	29/9/11	A8123574	Hyperteck Electrical Services Ltd	3,226.00
119	29-Sep-11	A8123575	Vaghijiyan Enterprises Ltd.	4,629,996.80
120	10-Oct-11	C0853277	Central Electrical International	1,611,504.10
121	31-Oct-11	A8276810	Rehebeam Agencies	46,386.55
122	29-Nov-11	A8276817	Associated Constructions Co(K) Ltd	1,481,933.50
123	29-Nov-11	A8276824	Snowpeak Refrigerator Gen.	140,934.00
124	29-Nov-11	A8276829	Ultimate Engineering Ltd. bal on pv no.005137	1,751,294.80
125	29-Nov-11	A8276837	Volcanic Plumbing Works	1,574,929.50
126	21/12/11	A8276846	Electrocom Power International Ltd	638,982.50
127	21-Dec-11	A8276839	Stainless Steel Products Ltd. Bal on pv no.00906	67,396.45
128	21-Dec-11	A8801802	Vaghijiyan Enterprises Ltd.	5,575,830.00
129	30/12/11	A8801815	Gracan Construction Ltd	45,807.20
130	30-Dec-11	A8801810	V Line Services Ltd	213,590.70
131	22/2/12	A9204606	Jyan Construction Services Ltd	400,000.00
132	22-Feb-12	A9204604	Soulco Kenya Ltd.	396,074.00
133	27-Feb-12	A8801846	Associated Constructions Co(K) Ltd	1,957,700.80
134	27-Feb-12	C1640514	Associated Constructions Co(K) Ltd	2,838,372.00
135	28-Mar-12	A9204620	Associated Constructions Co(K) Ltd	1,520,088.00
136	29-Mar-12	A9204623	Ongata Works	1,261,520.00
137	12-Jun-12	A9926552	Associated Constructions Co(K) Ltd	1,844,826.00
138	12-Jun-12	A9204649	Baraka Electrical & Hardware Agencies	10,065.00
139	12-Jun-12	A9204648	Value Build Const. Ltd.	53,903.00
140	29-Jun-12	A9926574	Associated Constructions Co(K) Ltd	130,066.50
141	29-Jun-12	A9926577	Associated Constructions Co(K) Ltd	928,354.60
142	29-Jun-12	A9926575	Associated Constructions Co(K) Ltd	829,613.90
143	29-Jun-12	A9926586	Soulco Kenya Ltd.	105,401.20
144	23-Aug-12	A9927158	Concordia Building & Civil Eng. Co.Ltd	1,004,523.00
145	23-Aug-12	A9927159	Concordia Building & Civil Eng. Co.Ltd	2,042,993.00
146	23/8/12	A9927174	Electrowatts Ltd	1,110,801.00

147	23-Aug-12	A9927172	Electrowatts Ltd	412,641.00
148	23/8/12	A9927176	Hyperteck Electrical Services Ltd	14,557.00
149	23-Aug-12	A9927175	Ultimate Engineering Ltd.	1,229,922.00
150	23-Aug-12	A9927188	Nginu Power Eng	216,983.40
151	23-Aug-12	A9927173	Volcanic Plumbing Works	1,301,754.00
152	26-Sep-12	A9927198	Straccon Engineering Ltd. Bal on pv no.01293	28,966.00
153	27-Sep-12	A9927022	Yellow House Ltd.	605,543.00
154	2-Oct-12	A9927044	Bi-Mach Engineers LTD	30,715.00
155	2-Oct-12	A9927036	Mulji Derraj J. Brothers Ltd.	3,088,685.00
156	2-Oct-12	A9927027	Vee Vee Enterprise	129,268.00
157	16/10/12	C0649157	Eltad Technical Services	62,320.20
158	16/10/12	C0649159	Equator Electrical Engineering	78,704.50
159	16/10/12	C0649160	Equator Electrical Engineering	11,209.50
160	27-Nov-12	C0649180	Associated Constructions Co(K) Ltd	2,093,537.00
161	28-Nov-12	C0649189	Aqua Plumbing	1,530.00
162	28-Nov-12	C0649198	Donwoods Company Ltd	1,090,697.70
163	28/11/12	C0649191	Eltad Technical Services	6,961.00
164	28/11/12	C0649199	Jumba Engineering Services	107,103.40
165	28-Nov-12	C0649188	Milicons Ltd.	379,608.00
166	28-Nov-12	C0649195	Pro Av East Africa Ltd.	323,277.00
167	28-Nov-12	C1268153	Vaghjiyan Enterprises Ltd.	4,970,198.00
168	6-Dec-12	A9204650	Josswa Plumber &General Contractor	57.50
169	17-Dec-12	C1268158	Associated Constructions Co(K) Ltd	1,772,421.00
170	17-Dec-12	C1268180	Amiran Communication Ltd	12,060.00
171	17-Dec-12	C1268160	Biselex kenya Ltd	192,007.00
172	17-Dec-12	C1268181	Car and General (K) Ltd	45,820.00
173	17-Dec-12	C1268172	Mulji Derraj J. Brothers Ltd.	3,490,168.00
174	17-Dec-12	C1268165	Soulco Kenya Ltd.	12,338.00
175	17-Dec-12	C1268170	Thingu General Contractors Ltd.	185,159.00
176	17-Dec-12	C1268179	Ultimate Engineering Ltd.	167,040.00
177	8-Feb-13	C1640515	China Jiangxi international (K) Ltd	1,239,405.00
178	18-Feb-13	C1640517	Vaghjiyani Enterprise Ltd.	4,855,115.00
179	28-Mar-13	C1640531	Wil Developers &Construction Ltd.	27,023.00
180	24-Jul-13	C2839927	Mulji Derraj J. Brothers Ltd.	3,415,014.30
181	28-Jun-13	C2839906	Simalice Construction Co.	118,047.00
182	28-Jun-13	C2839912	Musau Building Construction	472,497.00
183	17/01/14	C4642033	Jiangxi International (K)Ltd	4,742,238.45
184	17/01/14	C4642004	Glama Electrical & Mechanical Co.Ltd	134,559.20
185	17/01/14	C4642016	Kajuju Contractor	250,000.00
186	17-Jan-14	C4642019	Thunder Plumbing &Construction	125,970.15
187	17-Jan-14	C4642013	Telecommunication Today	274,480.00
188	17-Jan-14	C4642034	Lekha Trading Co. Ltd.	85,324.55
189	17-Jan-14	C4642024	Stramax General Contractors	37,423.20
190	17-Jan-14	C4642031	Volcanic Plumbing Works	524,408.75
191	17-Jan-14	C4642035	Volcanic Plumbing Works	524,408.75
192	17-Jan-14	C4642038	Yamu Engineering Services Ltd.	175,825.00
193	10-Jun-14	C2993795	Matanya Undugu Builders Const.	631,551.30
194	10-Jun-14	C2993793	Matanya Undugu Builders Const.	110,800.00
195	10-Jun-14	C2993792	Samco Contractors	232,642.20
196	10-Jun-14	C2993800	Rotalink Engineering Co. Ltd.	400,000.00

197	20-Jun-14	C2993799	Bellion H/ware Building Contractors	400,000.00
198	25-Sep-14	C2839950	Associated Constructions Co(K) Ltd	1,660,746.00
199	25-Sep-14	C6242203	Ultimate Engineering Ltd.	175,000.00
200	25-Sep-14	C2839945	Rotalink Engineering Co. Ltd.	399,042.20
201	6-Oct-14	C2993791	Fabric Construction Ltd	113,129.95
202	6-Oct-14	C2993790	Kadon Building &Construction Eng co.LTD	494,982.90
203	29-Dec-14	C6242235	Bellion H/ware Building Contractors	349,694.20
204	29-Dec-14	C6242230	Bema Drillers & construction	75,000.00
205	29/12/14	C6242220	Gesure Building Contractors	482,108.50
206	29/12/14	C6242218	Konoin Civil Engineering & Const.Ltd	1,025,322.60
207	29/12/14	C6242242	Kivcon Eng & Const .Ltd	1,000,000.00
208	29/12/14	C6242228	Karura Engineering	316,326.50
209	29-Dec-14	C6242222	Lamin Works	269,875.00
210	29-Dec-14	C6242231	Matanya Undugu Builders Const.	259,714.60
211	29-Dec-14	C6242243	Nginu Power Eng	100,000.00
212	29-Dec-14	C6242221	Siluma Enterprise	356,248.30
213	29-Dec-14	C6242224	Pacificon Investments	246,319.00
214	29-Dec-14	C6242233	Ultimate Engineering Ltd.	1,452,152.10
215	29-Dec-14	C6242236	Vinbel International Ltd	857,842.60
216	29-Dec-14	C6242234	Vinbel International Ltd	569,994.30
217	10/3/2015	C6654115	Kivcon Eng & Const .Ltd	1,739,898.85
218	10-Mar-15	C6654109	Wilkori Build &Civil Eng.	565,348.10
219	10-Mar-15	C6654116	Norlands Engineering Ltd	24,080.00
220	12-Apr-15	C6654149	Judson Contractors	1,183,900.00
221	3-Oct-15	C6654114	Konoin Civil Engineering & Const.Ltd	744,821.20
222	4-Dec-15	C6654001	Associated Constructions Co(K) Ltd	655,832.35
223	4-Dec-15	C6654148	Steadycon Ltd.	48,319.00
224	4-Dec-15	C6654147	Steadycon Ltd.	347,190.60
225	4-Dec-15	C6654150	Philafe Engineering Ltd	352,078.80
226	14-Dec-15	C6654010	Pong Agencies	55,584.00
227	14-Dec-15	C6654007	Ultimate Engineering Ltd.	64,182.60
228	14-Dec-15	C6654011	Ultimate Engineering Ltd.	524,923.20
229	14-Dec-15	C6654005	Vaghijyan Enterprises Ltd.	268,010.45
230	14-Dec-15	C6654013	Vinbel International Ltd	346,619.15
231	21-Jun-16	C6554019	Associated Constructions Co(K) Ltd	1,608,857.30
232	21/6/16	C6654015	Gesure Building Contractors	174,241.30
233	30-Jun-16	C6654023	Africom& Data Solutions	150,066.25
234	30-Jun-16	C9902002	Amma Contractor	144,542.95
235	30-Jun-16	C9902065	Barco Building Construction	148,009.50
236	30-Jun-16	C9902016	Choice Fronties Ltd	476,609.65
237	30/06/16	C9902046	Diadem Ltd	705,343.90
238	30/06/16	C9902021	Diadem Ltd	163,236.25
239	30/6/16	C9902053	Dantax Enterprise	245,503.80
240	30/6/16	C9902040	Everfortunes Co. Ltd	132,000.00
241	30/6/16	C9902068	Fabric Construction Ltd	500,796.30
242	30/6/16	C9902038	Fabric Construction Ltd	164,758.80
243	30/6/16	C9902064	Gesure Building Contractors	482,108.50
244	30/06/16	C9902035	Glama Electrical & Mechanical Co.Ltd	419,860.70
245	30/06/16	C9902042	Gesisi Enterprises and General Supplier	512,463.20
246	30/6/16	C9902043	Getare Gets Joia's Supplies	525,902.70

247	30/6/16	C9902024	Hyperteck Electrical Services Ltd	460,956.50
248	30/6/16	C9902041	Judson Contractors	318,956.00
249	30/6/16	C9902033	K&M Archplans	1,985,745.75
250	30/6/16	C9902026	Karura Engineering	674,932.50
251	30-Jun-16	C9902049	Mulji Derraj J. Brothers Ltd.	2,951,752.30
252	30-Jun-16	C9902028	Mulji Derraj J. Brothers Ltd.	2,331,242.70
253	30-Jun-16	C9902020	Matanya Undugu Builders Const.	212,377.70
254	30-Jun-16	C9902067	Matanya Undugu Builders Const.	174,727.50
255	30-Jun-16	C6654024	Microwet Power Systems Ltd	368,138.50
256	30-Jun-16	C9902003	Microwet Power Systems Ltd	366,800.15
257	30-Jun-16	C9902018	Steadycon Ltd.	1,353,901.35
258	30-Jun-16	C9902056	Steadycon Ltd.	710,838.20
259	30-Jun-16	C6654031	Steadycon Ltd.	1,622,832.75
260	30-Jun-16	C990204	Saamima Investments Ltd.	725,105.75
261	30-Jun-16	C9902052	Seacom Construction	580,001.50
262	30-Jun-16	C9902034	Span Engineers	1,233,944.65
263	30-Jun-16	C9902062	Mutahi Engineering Services	22,687.00
264	30-Jun-16	C9902048	Nile Electrical Services	89,753.25
265	30-Jun-16	C6654032	Peali Building Contractors Ltd.	242,400.55
266	30-Jun-16	C9902063	Unispan Ltd.	2,506,028.50
267	30-Jun-16	C9902023	Vaghjiyani Enterprise Ltd.	4,097,802.20
268	30-Jun-16	C9902022	Vaghjiyani Enterprise Ltd.	6,027,709.25
269	30-Jun-16	C9902069	Wilkori Build & Civil Eng.	434,651.90
270	1-Jul-16	C6242248	Dowana Agencies Ltd	265,083.25
271	9-Aug-16	C6654043	Vanshi Enterprises	350,000.00
272	12-Sep-16	C9902467	Fabric Construction Ltd	223,372.10
273	9-Dec-16	C9902469	Bewa wholesales	248,300.00
274	9-Dec-16	C9902452	China Jiangxi international (K) Ltd	2,771,300.30
275	9-Dec-16	C9902458	China Jiangxi international (K) Ltd	3,394,968.80
276	9-Dec-16	C9902459	China Jiangxi international (K) Ltd	5,107,445.80
277	9-Dec-16	C9902457	China Jiangxi international (K) Ltd	2,336,932.30
278	9-Dec-16	C9902455	China Jiangxi international (K) Ltd	1,334,633.40
279	9-Dec-16	C9902473	Mulji Derraj J. Brothers Ltd.	325,013.70
280	9-Dec-16	C9902462	Matanya Undugu Builders Const.	118,315.40
281	9-Dec-16	C9902463	Masscon Enterprise	182,803.40
282	9-Dec-16	C9902468	Rotalink Engineering Co. Ltd.	226,388.90
283	9-Dec-16	C9902465	Yamu Engineering Services Ltd.	207,057.40
284	13-Dec-16	C9902475	Mulji Derraj J. Brothers Ltd.	881,729.00
285	23-Dec-16	C9902077	Unispan Ltd.	337,153.10
286	5-Jan-17	C9902078	China Jiangxi international (K) Ltd bal on pv no.2420	105,964.40
287	17-Jan-17	C9902079	Associated Constructions Co(K) Ltd	1,338,039.50
288	17-Jan-17	C9902081	Nginu Power Eng	400,347.20
289	17-Jan-17	C9902080	Pong Agencies	311,391.10
290	17-Jan-17	C9902083	Terra Craft	2,459,361.70
291	8-Mar-17	B2571515	Kiango General Supplies	26,819.20
292	10-Mar-17	C9985508	Associated Constructions Co(K) Ltd	1,491,342.20
293	10-Mar-17	C9985505	Bewa wholesales	248,300.00
294	10-Mar-17	C9985506	Matanya Undugu Builders Const.	118,315.30
295	10-Mar-17	C9985504	Yamu Engineering Services Ltd.	207,057.50
296	1-Apr-17	C9985513	Shake Distributors	70,549.40

297	11-Apr-17	C9985512	Shake Distributors	70,549.40
298	24-Apr-17	C9985519	Unispan Ltd.	517,846.80
299	24-Apr-17	C9985520	Realtech Plumbers	14,536.00
300	24-Apr-17	C9985521	Associated Constructions Co(K) Ltd	2,394,324.70
301	27-Apr-17	C9985522	Amma Contractor	144,542.90
302	27-Apr-17	C9985523	Blue Valley Enterprises	274,993.00
303	27-Apr-17	C9985524	Peali Building Contractors Ltd.	57,284.20
304	8-May-17	C9985526	Vaghjiyani Enterprise Ltd.	482,062.40
305	16-May-17	C9985528	Mulji Derraj J. Brothers Ltd.	325,013.60
306	22-May-17	C9985532	Terra Craft	2,902,476.20
307	29-May-17	C9985533	Choice Fronties Ltd	230,239.70
308	29/5/17	C9985535	Fabric Construction Ltd	223,372.10
309	29-May-17	C9985534	North Gate Investments Ltd.	187,927.80
310	6-Jun-17	C9985537	Masscon Enterprise	182,803.40
311	30-Jun-17	B2571511	Ants Electrical Contractor & Engineering Ltd	50,969.20
312	30-Jun-17	B2571513	Axis Engineering Services Ltd	6,166.00
313	30-Jun-17	B2571504	Blue Valley Enterprises	175,000.00
314	30-Jun-17	B2571512	Nginu Power Eng	96,809.20
315	30-Jun-17	B2571505	Vaghjiyan Enterprises Ltd.	487,002.80
316	30-Jun-17	B2571507	Nginu Power Eng	39,594.70
317	30-Jun-17	B2571509	Plumbing Systems Ltd.	187,513.40
318	30-Jun-17	B2571510	Pong Agencies	50,549.80
319	30-Jun-17	B2571506	Pong Agencies	30,796.90
320	30-Jun-17	C9985548	Terra Craft	1,165,872.30
321	30-Jun-17	B2571514	Unispan Ltd.	1,078,020.80
322	3-Aug-17	B2571516	Alwex Electrical Service	97,085.00
323	16-Oct-17	B2571518	Terra Craft	2,177,844.05
324	22-Nov-17	C2571522	China Jiangxi international (K) Ltd	1,307,987.40
325	28-Nov-17	C0649190	Temple Air	8,910.00
326	6-Dec-17	B2571523	Rischach Construction Company	272,383.00
327	19-Jan-18	B2571531	Associated Constructions Co(K) Ltd	288,670.40
328	19-Jan-18	B2571532	Associated Constructions Co(K) Ltd	420,372.85
329	19-Jan-18	B2571530	Bowmans Enterprise Ltd	78,000.00
330	19/1/18	B2571528	Kivcon Eng & Const .Ltd	102,125.00
331	19-Jan-18	B2571529	Westrock Ltd.	81,875.00
332	20-Mar-18	B2571548	Westrock Ltd.	17,812.50
333	20-Mar-18	B2571544	Kivcon Eng & Const .Ltd	51,062.50
334	20-Mar-18	B2571546	China Jiangxi international (K) Ltd	1,141,017.40
335	21-Mar-18	B2571603	Gibmec Limited	151,752.20
336	23-Mar-18	B2571605	Josswa Plumber &General Contractor	105,054.00
337	28-Mar-18	B2571604	Terra Craft	800,427.40
338	18-May-18	B2571608	Associated Constructions Co(K) Ltd	2,456,018.30
339	22-Jun-18	B2571609	Judson Contractors	122,812.50
340	29-Jun-18	B2571616	Judson Contractors	33,882.50
341	29-Jun-18	B2571615	Kivcon Eng & Const .Ltd	51,062.50
342	29-Jun-18	B2571617	Westrock Ltd.	40,937.50
343	14-Nov-18	B2571623	Associated Constructions Co (K) Ltd	659,938.00
344	„	B2571626	Glama Electrical & Mechanical Co. Ltd.	118,709.80
345	„	B2571628	Terra Craft Ltd.	3,637,179.30
346	„	B2571629	Gibmec Limited	487,064.70

347		„ B2571637	Associated Construction Co(K) Ltd.	1,198,197.50
348	18-Feb-19	B2571639	Volcanic Plumbing Works Ltd.	222,090.00
349		B2571642	Kivcon Engineering and Construction Ltd.	138,190.90
350		„ B2571643	Landmark Holdings Ltd.	1,731,012.70
351	25-Feb-19	B2571646	Lamin Works	110,000.00
352		„ B2571648	Blue Valley Enterprises	100,006.90
353		„ B2571651	Bowmans Enterprises	235,000.00
354	27-Feb-19	B2571653	Burrel International Ltd.	135,192.50
355	27-Feb-19	B2571654	Volcanic Plumbing Works Ltd.	127,216.50
356	27-Feb-19	B2571655	Aqua Boil Contractors	76,960.10
357	18-Mar-19	B2571663	Bowmans Enterprises	55,809.80
358	18-Mar-19	B2571665	Lamin Works	55,000.00
359	29-Mar-19	B2571669	Trident Plumbers Ltd	23,184.00
360	12-Apr-19	B2571681	Marcaïn General Agencies	5,000.00
361	12-Apr-19	B2571682	Marcaïn General Agencies	2,500.00
362	25-Apr-19	B2571686	Gichocho Building Cont Co. Ltd	470,000.00
363	25-Apr-19	B2571688	China Jiangxi International Kenya Ltd.	5,379,920.80
364	13-May-19	B2571690	Apallan Marine and General /Benris Investment	4,228,696.30
365	13-May-19	B2571694	M/S Landmark Holdings Ltd.	577,004.50
366	13-May-19	B2571695	Volcanic Plumbing Works Ltd	217,355.60
367	13-May-19	B2571696	Glama Electrical and Mechanical Co. Ltd	292,825.25
368	13-May-19	B2571698	Samima Investment Limited	96,893.35
369	13-May-19	C9985601	Flooring and Interiors Ltd	68,362.65
370	15-May-19	C9985605	Rishach Construction Company Ltd	225,000.00
371	23-May-19	C9985608	Samma Investment Ltd	190,000.00
372	23-May-19	C9985609	Samma Investment Ltd	120,590.75
373	27-May-19	C9985611	Rehebeam Agencies Ltd	280,000.00
374	29-May-19	C9985616	Associated Constructions Co(K) Ltd	765,062.00
375	13-Jun-19	C9985619	Thunder Plumbing Ltd	175,974.40
376	18-Jun-19	C9985621	Leeds Engineering Company Ltd.	143,227.30
377	30-Jun-19	C9985631	Landmark Holdings Ltd	2,599,416.50
378	29-Jun-19	B2571618	Bowmans Enterprise Ltd	39,000.00
379	29-Jun-19	B2571649	Bowmans Enterprise Ltd	39,000.00
380	30-Jun-19	C9985636	Gichocho Building Cont. Co. Ltd	400,000.00
381	30-Jun-19	C9985637	DWG International Construction Ltd	2,450,000.00
382	30-Jun-19	C9985645	Ultimate Engineering Ltd	1,284,823.70
383	30-Jun-19	C9985646	Benris Investment Ltd and Appallan Mainne	1,608,411.70
384	30-Jun-19	C9985647	Appallan Marine and Benris Investment	762,892.00
385		„ C9985651	DWG International Construction Ltd	4,831,500.00
386	13-Dec-19	C9985654	Rishach Construction Company Ltd	97,808.40
387		„ C9985655	Appallan Marine & Benris Investment	3,531,848.60
388		„ C9985669	Kajuju General Contractors Ltd.	117,500.00
389	17-Dec-19	C1268169	Build more Construction Co.Ltd	2,734,035.30
390	23-Dec-19	C9985671	Volcanic Plumbing Works	384,412.50
391		„ C9985680	Top Choice Serveillanvce Ltd.	653,554.25
392		„ C9985681	DWG International Construction Ltd	1,914,970.05
393		„ C9985682	Lamin Works	32,152.90
394		„ C9985686	Samima Investment Limited	121,943.20
395	29-Dec-19	C6242225	Build more Construction Co.Ltd	186,771.50
396	09-Jan-20	C9985688	Jomikoka Construction	25,000.00

397		„ C9985690	Bishin Transporters & Const. Co. Ltd.	445,937.25
398		„ C9985691	Nginu Power Eng	228,560.00
399		„ C9985692	Anthopi Mechanical Engineering Services	121,150.90
400		„ C9985693	Piulva Engineering & Technology Ltd.	35,346.25
401	06-Feb-20	C9985695	Gidly Enterprises Ltd.	508,683.80
402		„ C9985807	Benris Investment Ltd and Appalan Mainne	768,300.00
403		„ C9985808	Cheptulel Contractors Ltd.	411,750.25
404		„ C9985815	Glama Electrical & Mechanical Co. Ltd.	191,976.95
405		„ C9985817	volcanic Plumbing Works	596,178.60
406		„ C9985819	Nginu Power Eng	128,693.80
407	14-May-20	C9985862	Milicons Ltd.	344,000.00
408		„ C9985864	Kutch Enterprises	237,793.00
409		„ C9985870	China Jiangxi International Kenya Ltd.	263,811.50
410	29-Jun-20	C9985872	China Jiangxi International Kenya Ltd.	448,309.70
411		„ C9985875	Shalfa Holdings Ltd	177,152.60
412	30-Sep-20	C9985878	Appallan Marine & General Contractors	722,221.05
413		„ C9985881	Aven Premier International Ltd.	290,016.45
414		„ C9985885	DWG International Construction Ltd	22,139.60
415		„ C9985886	Aven Premier International Ltd.	389,024.80
416		„ C9985889	China Jiangxi International Kenya Ltd.	736,432.65
417	01-Oct-20	C9985898	Daeco Construction Ltd.	2,500,000.00
418		„ C9985899	DWG International Construction Ltd	1,011,409.40
419		„ C9869552	Leeds Engineering Co. Ltd.	411,646.30
420		„ C9869556	Glama Electrical & Mechanical Co. Ltd.	163,685.60
421		„ C9869557	Volcanic Plumbing Works	508,320.60
422	26-Nov-20	C9869561	Appallan Marine & General Contractors	1,127,778.90
423		„ C9869562	Benris Investment Ltd	768,300.00
424		„ C9869563	Leeds Engineering Co. Ltd.	119,538.50
425		„ C9869566	Daeco Construction Ltd.	2,500,000.00
426	07-Dec-21	C9869573	Masigee Construction Co. Ltd.	269,941.40
427		„ C9869583	DWG International Construction Ltd	764,766.30
428		„ C9869585	Bridgespan Construction Co. Ltd.	264,270.10
429		„ C9869590	Leeds Engineering Co. Ltd.	402,909.20
430		„ C9869591	Leeds Engineering Co. Ltd.	1,007,537.10
431		„ C9869596	Reamic Investment Ltd	94,079.80
432		„ C9869597	Reamic Investment Ltd	119,571.10
433	15-Feb-21	C9869598	DWG International Construction Ltd	2,015,827.30
434	17-Feb-21	C9869651	Trindent Plumbers Ltd.	16,113.30
435	30-Jun-21	C9869654	Anthopi Mechanical Engineering Services	66,815.50
436		„ C9869655	Benris Investments Ltd.	886,512.00
437		„ C9869659	Buildhigh Enterprises	337,784.25
438		„ C9869660	Buildhigh Enterprises	59,920.85
439		„ C9869661	Buildhigh Enterprises	163,920.70
440		„ C9869662	Interpid Contractors	229,409.00
441	18-Oct-21	C9869670	Appallan Marine & General Contractors	75,000.00
442	19-Oct-21	C9869675	Buildhigh Enterprises	257,871.30
443	26-Oct-21	C9869681	Daeco Construction Ltd.	836,885.00
444		„ C9869691	Waaso Construction Ltd.	330,022.00
445	27-Oct-21	C9869751	Cheptulel Contractors Ltd.	40,537.00
446		„ C9869752	Cheptulel Contractors Ltd.	60,000.00

447		„	C9869753	Leeds Engineering Co. Ltd.	317,180.50
448		„	C9869754	Leeds Engineering Co. Ltd.	92,199.20
449		„	C9869757	Oricon Construction Co. Ltd.	275,000.00
450		„	C9869760	Benris Investment Ltd.	275,000.00
451		„	C9869770	M-craft Builders Ltd.	1,107,962.25
452		„	C9869773	Reamic Investment Ltd	15,830.00
453	05-Nov-21		C9869775	Top Choice Serveillanvce Ltd.	119,863.90
454		„	C9869781	Bayete Holdings (K) Ltd.	300,000.00
455		„	C9869782	Joycot General Contractors	200,000.00
456	11-Nov-21		C9869783	Appallan Marine & General Contractors	175,000.00
457		„	C9869786	Oricon Construction Co. Ltd.	137,425.00
458		„	C9869787	Oricon Construction Co. Ltd.	250,000.00
459		„	C9869788	Oricon Construction Co. Ltd.	137,575.00
460		„	C9869789	Oricon Construction Co. Ltd.	224,646.00
461		„	C9869791	Appallan Marine & General Contractors	1,091,258.05
462		„	C9869792	Waaso Construction Ltd.	67,755.20
463		„	C9869793	Top Choice Serveillanvce Ltd.	90,979.00
464		„	C9869795	Fuji construction Ltd.	250,000.00
465		„	C9869796	DWG International Construction Ltd	1,932,026.60
466	30-Nov-21		C9869800	Joycot General Contractors	7,625.50
467		„	C9869856	Gibmec Limited	351,572.95
468		„	C9869857	Buildhigh Enterprises	91,359.10
469		„	C9869861	Waaso Construction Ltd.	282,322.80
470		„	C9869862	Daeco Construction Ltd.	2,913,115.00
471		„	C9869873	Reamic Investment Ltd	83,588.80
472		„	C9869875	Reamic Investment Ltd	119,157.10
473	16-May-22		C9869881	Gaals Agencies Ltd.	167,404.00
474		„	C9869882	Daeco Construction Ltd.	1,128,973.70
475		„	C9869886	Electrocom Power International Ltd.	100,000.00
476		„	C9869887	Maryatt Scott (K) Ltd.	99,999.80
477		„	C9869888	Kajuju General Contractors Ltd.	352,500.00
478	06-Jun-22		C9869890	Glama Electrical & Mechanical Ltd.	1,112,899.35
479		„	C9869891	Gaals Agencies Ltd.	106,061.00
480		„	C9869892	Dukana Investment Co. Ltd	37,815.00
481		„	C9869893	Dukana Investment Co. Ltd	19,365.00
482		„	C9869896	Masigee Construction Co. Ltd.	105,394.90
483	23-Jun-22		C9869899	Kajuju General Contractors Ltd. Bal on pv no.2488	23,833.20
484		„	C9869900	Westcroft (K) Ltd.	189,922.40
485		„	B2571752	Daeco Construction Ltd.	521,026.20
486	27-Jun-22		B2571753	Dukana Investment Co. Ltd	145,443.50
487	29-Jun-22		B2571755	Joycot General Contractors	192,358.50
488		„	B2571757	Mwangi Margaret Wambui	318,377.00
489		„	B2571759	Oricon Construction Co. Ltd.	100,000.00
490		„	B2571760	Oricon Construction Co. Ltd.	25,354.00
491		„	B2571761	Bayete Holdings (K) Ltd.	38,737.00
492		„	B2571763	Febi Enterprises Ltd	150,256.70
493		„	B2571764	Febi Enterprises Ltd	91,116.10
494		„	B2571765	Centrif Building Contractors Ltd.	82,845.00
495		„	B2571766	DWG International Construction Ltd	2,162,362.90
496		„	B2571767	Pong Agencies Ltd.	141,698.85

497		B2571768	Dukana Investment Co. Ltd	12,492.50
498		B2571769	Blue Valley Enterprises Ltd.	640,446.00
499		B2571771	Benris Investments Ltd.	138,740.80
500		B2571772	Buildhigh Enterprises	55,014.00
501		B2571774	Trident Plumbers Ltd.	278,229.50
502		B2571775	Powerware System Ltd.	47,422.95
503		B2571776	Ultimate Engineering Ltd.	77,847.60
504		B2571777	Volcanic Plumbing works	32,162.90
505		B2571778	Nginu Power Engineering Ltd	139,462.90
506	14-Dec-22	B2571781	Aldan International Co. Ltd.	9,500.00
507	20-Dec-22	B2571783	Masigee Construction Co. Ltd.	92,302.50
508		B2571784	Appallan Marine & General Contractors	1,082,967.40
509		B2571786	Simis Engineering & Construction Co. Ltd.	140,000.00
510		B2571787	Appallan Marine & General Contractors	1,037,724.40
511		B2571789	Meljotek Company Ltd.	301,032.00
512		B2571790	Blazoms Holding Ltd.	355,020.00
513	30-Jan-23	B2571791	Appallan Marine & General Contractors	677,350.10
514	17-Feb-23	B2571792	Bridgespan Const Co. Ltd. Bal on pv no. 00218	16,180.75
515		B2571794	Aven Premier International Ltd.	397,289.50
516		B2571795	Aldan International Co. Ltd.	65,431.60
517		B2571796	Blazoms Holding Ltd.	424,560.00
518	23-Feb-23	B2571798	Oricon Construction Co. Ltd.	116,413.00
519		B2571799	Appallan Marine & General Contractors	310,800.00
520		B2571800	Daeco Construction Ltd.	333,298.60
521	24-Feb-23	C9869701	Gostak Company Ltd.	205,718.60
522		C9869702	Asper Engineering Ltd.	292,198.00
523		C9869703	Appallan Marine & General Contractors	1,165,000.00
524		C9869704	Mulji Devraj & Brothers Ltd.	1,362,176.90
525	28-Feb-23	C9869705	Meljotek Company Ltd.	145,809.00
526		C9869706	Gostak Company Ltd.	313,382.60
527	16-Mar-23	C9869707	Meljotek Company Ltd.	345,698.00
528	04-Apr-23	C9869709	KWAL (Tatu City)	75,000.00
529		C9869713	Simis Engineering & Construction Co. Ltd.	195,861.90
530		C9869714	Hawaka General Contrs Ltd. Bal on pv no.2438	211,545.25
531		C9869717	Diadem Ltd	266,140.85
532	02-May-23	C9869719	Masigee Construction Co. Ltd.	139,982.30
533	15-May-23	C9869720	Meljotek Company Ltd.	500,138.80
534	18-May-23	C9869721	Fuji construction Ltd.	49,108.50
535		C9869724	Kajuju General Contractors Ltd.	72,862.10
536		C9869725	Kajuju General Contractors Ltd.	98,654.50
537		C9869727	Jomwa Construction Ltd.	621,961.50
538	07-Jun-23	C9869729	Kivcon Engineering Company Ltd.	170,000.00
539		C9869730	Geoissa Engineering Ltd.	306,000.00
540		C9869731	Cold Solutions Kiambu Ltd.	82,000.00
541		C9869732	Bokoh Limited	403,260.35
542	30-Jun-23	C9869733	Pacific Star Investment Ltd.	99,760.00
543	04-Jul-23	C9869734	Bayete Holdings (K) Ltd.	167,995.00
544		C9869735	Tripple N Capital Venture Ltd.	210,197.00
545		C9869736	Geoissa Engineering Ltd.	463,884.00
546		C9869737	Hawaka General Contractors Ltd.	901,042.00

547		„	C9869738	Supersev Ltd.	958,878.80
548		„	C9869739	Daeco Construction Ltd.	1,130,064.85
549	05-Jul-23		C9869740	M-Craft Builders Ltd.	1,215,961.00
550		„	C9869741	Appallan Marine & General Contractors	2,313,782.30
551	07-Jul-23		C9869742	Appallan Marine & General Contractors	111,110.80
552		„	C9869743	Gostak Company Ltd.	132,861.80
553		„	C9869744	Solitaire Construction Ltd.	143,568.35
554		„	C9869745	Joycot General Contractors	170,595.00
555		„	C9869746	Appallan Marine & General Contractors	310,651.00
556		„	C9869747	Benris Investments Ltd.	250,321.90
557		„	C9869748	Aven Premier International Ltd.	297,289.50
558		„	C9869749	Mulji Devraj & Brothers Ltd.	388,071.70
559		„	C9869750	Gostak Company Ltd.	388,333.20
560		„	B2571901	Jaslex Limited	355,586.60
561		„	B2571902	Benris Investments Ltd.	166,689.95
562		„	B2571903	Kenya Wine Agencies Ltd. & Home Bridge Ltd.	136,000.00
				Total	332,524,165.15
				OTHER DEPOSITS	
563	17-Aug-12		9927154/5/6	National Construction Authority	668,000.00
564	30-Jun-20		C9985876	Ministry of Health	1,500,000.00
565	29-Dec-20		C9985871	State Dept. for Sports	153,600.00
566		„	C9869894	State Department for Interior	84,640.00
567	31-Aug-21		C9985877	Kenya Commercial Bank	32,691.00
				Total	2,438,931.00
				Grand Total	334,963,096.15

Ministry of Lands,Public Works,Housing & Urban Development				
State Department For Public Works				
Retention Money & Other Deposits on Various Contracts as at 30th June 2023				
Receipts From 1st July 2022 to 30th June 2023				
Date	MR No.	Particulars	Amount	Amount
01-Jul-22		Balance BIF		480,657,440.65
28-Sep-22	B2571780	Monard Agency Limited	142,500.00	
14-Dec-22	B2571781	Aldan International Co. Ltd.	9,500.00	
19-Dec-22	B2571782	Searock Engineering Ltd.	130,100.50	
20-Dec-22	B2571783	Masigee Construction Co. Ltd.	92,302.50	
"	B2571784	Appallan Marine & General Contractors	1,082,967.40	
28-Dec-22	B2571785	Searock Engineering Ltd.	93,990.00	
"	B2571786	Simis Engineering & Construction Co. Ltd.	140,000.00	
"	B2571787	Appallan Marine & General Contractors	1,037,724.40	
29-Dec-22	B2571788	Gaals Agencies Ltd.	142,050.00	
"	B2571789	Meljotek Company Ltd.	301,032.00	
"	B2571790	Blazoms Holding Ltd.	355,020.00	
30-Jan-23	B2571791	Appallan Marine & General Contractors	677,350.10	
17-Feb-23	B2571792	Bridgespan Construction Company Ltd.	164,559.75	
"	B2571793	Solitaire Construction Ltd.	2,633,001.35	
"	B2571794	Aven Premier International Ltd.	397,289.50	
"	B2571795	Aldan International Co. Ltd.	65,431.60	
"	B2571796	Blazoms Holding Ltd.	424,560.00	
20-Feb-23	B2571797	Monard Agency Limited	278,212.00	
23-Feb-23	B2571798	Oricon Construction Co. Ltd.	116,413.00	
"	B2571799	Appallan Marine & General Contractors	310,800.00	
"	B2571800	Daeco Construction Ltd.	333,298.60	
24-Feb-23	C9869701	Gostak Company Ltd.	205,718.60	
"	C9869702	Asper Engineering Ltd.	292,198.00	
"	C9869703	Appallan Marine & General Contractors	1,165,000.00	
"	C9869704	Mulji Devraj & Brothers Ltd.	1,362,176.90	
28-Feb-23	C9869705	Meljotek Company Ltd.	145,809.00	
"	C9869706	Gostak Company Ltd.	313,382.60	
16-Mar-23	C9869707	Meljotek Company Ltd.	345,698.00	
"	C9869708	Solitaire Construction Ltd.	291,998.00	
04-Apr-23	C9869709	KWAL (Tatu City)	75,000.00	
13-Apr-23	C9869710	Monard Agency Limited	142,500.00	
17-Apr-23	C9869711	Pacific Star Investment Ltd.	351,641.40	
27-Apr-23	C9869712	Lakeshore Construction & Civil Works Ltd.	126,976.90	
"	C9869713	Simis Engineering & Construction Co. Ltd.	195,861.90	
"	C9869714	Hawaka General Contractors Ltd.	598,355.50	
"	C9869715	Hawaka General Contractors Ltd.	725,777.00	
"	C9869716	Blazoms Holding Ltd.	752,412.00	
"	C9869717	Diadem Ltd	266,140.85	
"	C9869718	Solitaire Construction Ltd.	1,556,191.30	
02-May-23	C9869719	Masigee Construction Co. Ltd.	139,982.30	
15-May-23	C9869720	Meljotek Company Ltd.	500,138.80	
18-May-23	C9869721	Fuji construction Ltd.	49,108.50	
29-May-23	C9869722	Jomwa Consruction Ltd,	50,275.50	
"	C9869724	Kajuju General Contractors Ltd.	72,862.10	
"	C9869725	Kajuju General Contractors Ltd.	98,654.50	
"	C9869726	Jomwa Consruction Ltd,	196,229.50	
"	C9869727	Jomwa Consruction Ltd,	621,961.50	
"	C9869728	Kajuju General Contractors Ltd.	747,884.50	
07-Jun-23	C9869729	Kivcon Engineering Company Ltd.	170,000.00	
"	C9869730	Geoissa Engineering Ltd.	306,000.00	
"	C9869731	Cold Solutions Kiambu Ltd.	82,000.00	
"	C9869732	Bokoh Limited	403,260.35	

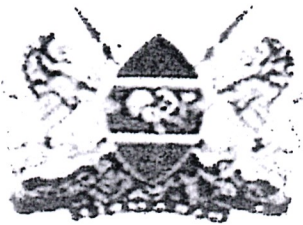
30-Jun-23	C9869733	Pacific Star Investment Ltd.		99,760.00	
04-Jul-23	C9869734	Bayete Holdings (K) Ltd.		167,995.00	
"	C9869735	Tripple N Capital Venture Ltd.		210,197.00	
"	C9869736	Geoissa Engineering Ltd.		463,884.00	
"	C9869737	Hawaka General Contractors Ltd.		901,042.00	
"	C9869738	Supersev Ltd.		958,878.80	
"	C9869739	Daeco Construction Ltd.		1,130,064.85	
05-Jul-23	C9869740	M-Craft Builders Ltd.		1,215,961.00	
"	C9869741	Appallan Marine & General Contractors		2,313,782.30	
07-Jul-23	C9869742	Appallan Marine & General Contractors		111,110.80	
"	C9869743	Gostak Company Ltd.		132,861.80	
"	C9869744	Solitaire Construction Ltd.		143,568.35	
"	C9869745	Joycot General Contractors		170,595.00	
"	C9869746	Appallan Marine & General Contractors		310,651.00	
"	C9869747	Benris Investments Ltd.		250,321.90	
"	C9869748	Aven Premier International Ltd.		297,289.50	
"	C9869749	Mulji Devraj & Brothers Ltd.		388,071.70	
"	C9869750	Gostak Company Ltd.		388,333.20	
"	B2571901	Jaslex Limited		355,586.60	
"	B2571902	Benris Investments Ltd.		166,689.95	
"	B2571903	Kenya Wine Agencies Ltd. & Home Bridge Ltd.		136,000.00	
		Total receipts			31,591,942.95
		Balance BIF Plus Receipts			512,249,383.60

Payments From 1st July 2022 to 15th June 2023

Date	PV No.	Particulars	MR Amount	MR No.	Amount
25-Jul-22	003054	Deros Construction Company Ltd.	533,141.60	B2571754	533,141.60
01-Aug-22	000043	Italbuild Imports Ltd.	300,000.00	C9985884	
"	"	"	199,968.20	C9869579	499,968.20
17-Aug-22	'000090	Buuti Enterprises Ltd.	121,806.00	C9869551	
"	"	"	121,806.00	C9869572	
"	"	"	32,697.00	C9869678	
"	"	"	102,613.00	C9869852	
"	"	"	72,387.00	C9869853	
"	"	"	142,300.00	C9869855	593,609.00
30-Aug-22	000189	Jiku Builders Ltd(Modern Precast (K) Lt	1,557,245.60	C9902029	
"	"	"	1,952,570.05	C6654041	
"	"	"	57,940.00	C9985678	3,567,755.65
27-Sep-22	000429	Stepal Builders Company Ltd.	388,692.40	C4642032	
"	"	"	991,285.20	C6654144	1,379,977.60
"	000430	Benris investment Ltd.	249,922.60	C9869564	
"	"	"	275,000.00	C9869866	
"	"	"	47,250.00	B2571762	572,172.60
05-Oct-22	000502	Monard Agency Limited	142,500.00	B2571780	142,500.00
12-Oct-22	000603	Stepal Builders Company Ltd.	32,508.50	C6654107	
"	"	"	227,548.50	C6654105	
"	"	"	70,849.50	C6654106	330,906.50
"	000604	Stepal Builders Company Ltd.	88,794.00	C6654108	88,794.00
26-Oct-22	000714	Gaals Agencies Limited	250,000.00	C9869784	
"	"	"	250,000.00	C9869870	
"	"	"	442,037.00	B2571751	942,037.00
26-Oct-22	000605	Benris investment Ltd.	89,049.60	C9869870	
"	"	"	966,144.70	C9869658	1,055,194.30
26-Oct-22	000761	Solitaire Construction Ltd.	1,600,000.00	C9985891	
"	"	"	1,600,000.00	C9869568	
"	"	"	699,434.25	C9869683	
"	"	"	1,308,928.15	C9869771	
"	"	"	1,322,931.10	C9869797	
"	"	"	2,125,824.25	C9869863	

"	"	"	423,966.60	C9902078	30,310,368.30
05-Jun-23	002438	Hawaka General Contractors Ltd.	725,777.00	C9869715	
"	"	"	386,810.25	C9869714	1,112,587.25
12-Jun-23	002488	Kajuju General Contractors Ltd.	747,884.50	C9869728	
"	"	"	23,662.80	C9869899	771,547.30
14-Jun-23	002496	LakeshoreConstruction & Civil Works	223,023.20	C9869575	
"	"	"	106,285.40	C9869680	
"	"	"	254,337.40	B2571758	
"	"	"	116,737.90	C9869884	
"	"	"	126,976.90	C9869712	827,360.80
14-Jun-23	002497	Jomwa Construction Ltd.	214,323.50	C9869580	
"	"	"	399,406.00	C9869898	
"	"	"	196,229.50	C9869726	
"	"	"	50,275.50	C9869722	860,234.50
15-Jun-23	002527	Solitaire Construction Ltd.	2,633,001.35	B2571793	
"	"	"	291,998.00	C9869708	
"	"	"	1,556,191.30	C9869718	4,481,190.65
23-Jun-23	002577	Pacific Star Investment Ltd.	433,655.40	B2571779	
"	"	"	351,641.40	C9869711	785,296.80
27-Jun-23	002642	N.K. Brothers	1,085,127.00	C9985545	
"	"	"	1,877,353.10	B2571536	
"	"	"	1,438,007.00	B2571634	
"	"	"	639,582.00	B2571668	5,040,069.10
30-Jun-23	002650	Mulji Devraj & Brothers Limited	2,019,328.10	C4642037	
"	"	"	2,817,193.10	C4642005	
"	"	"	1,232,751.00	C6242207	
"	"	"	1,928,121.00	C6242205	
"	"	"	2,274,745.70	C9902037	
"	"	"	2,440,793.00	C1640528	
"	"	"	6,146,932.00	C1640525	
"	"	"	2,858,884.30	B2571627	
"	"	"	2,308,516.70	B2571667	
"	"	"	2,202,259.40	C9985650	
"	"	"	590,849.50	C9985674	
"	"	"	1,653,097.60	C9985687	
"	"	"	1,274,458.60	C9985816	
"	"	"	1,084,735.50	C9869558	
"	"	"	1,236,364.30	C9869586	
"	"	"	1,415,162.60	CC9869587	
"	"	"	4,202,360.00	C9869693	
"	"	"	46,231.80	C9869889	37,732,784.20
30-Jun-23	002693	Benris investment Ltd.	953,106.50	C986956	
"	"	"	389,706.00	C9869858	1,342,812.50
		Total Payments			177,286,287.45
		Balance C/F			334,963,096.15

"	"	"	2,617,190.50	C9869883	11,274,308.25
26-Oct-22		Schindler Limited	1,307,830.65	B2571666	1,307,830.65
26-Oct-22		Diadem Ltd.	805,606.10	C9869768	805,606.10
16-Nov-22	001016	Marvid Systems & Supplies Ltd	77,987.20	C9869879	77,987.20
22-Nov-22	001075	Deros Construction Company Ltd.	499,828.00	C9869880	
"	"	"	417,315.00	B2571756	917,143.00
23-Nov-22	001079	Glama Electricals & Mechanical Co. Ltd	435,469.00	C1268194	435,469.00
"	001080	Glama Electricals & Mechanical Co. Ltd	808,793.50	C9869883	
"	"	"	113,734.60	C9869883	922,528.10
"	"	Glama Electricals & Mechanical Co. Ltd	1,042,500.00	C4642022	1,042,500.00
24-Nov-22	001096	Landmark Holdings Limited	1,951,982.80	B2571625	1,951,982.80
25-Nov-22		Landmark Holdings Limited	5,982,801.80	B1951930	5,982,801.80
28-Nov-22	001074	Gradwin Enterprises Limited	330,000.00	C9985698	
"	"	"	209,643.10	C9985811	
"	"	"	375,000.00	C9869769	
"	"	"	368,163.60	C9869860	1,282,806.70
30-Nov-22	001126	Bridgestone Construction Company Lt	16,400.00	C9869664	
"	"	"	120,215.15	C9869665	136,615.15
01-Dec-22	001145	Vaghjiyani Enterprises Ltd	4,855,114.85	C1640517	
"	"	"	4,097,802.20	C9902023	
"	"	"	482,062.40	C9902025	
"	"	"	2,433,477.00	C9902026	
"	"	"	1,435,166.35	C1640526	
"	"	"	2,105,388.75	C2839910	
"	"	"	924,195.20	C4642007	
"	"	"	6,027,709.25	C9902022	
"	"	"	12,261,334.70	C6654002	34,622,250.70
09-Dec-22	001206	Ongata Works Ltd.	13,555,473.25	B1950990	13,555,473.25
26-Jan-23	001365	Bomco Building Contractors Ltd.	4,798,065.40	C9902060	4,798,065.40
15-Feb-23	001571	Stepal Builders Company Ltd.	182,637.00	A9204601	182,637.00
23-Feb-23	001747	Monard Agency Limited	278,212.00	B2571797	278,212.00
14-Mar-23	001802	Volcanic Plumbing Works Ltd.	1,737,030.00	C6654012	1,737,030.00
"	001803	Volcanic Plumbing Works Ltd.	75,713.20	C9869883	75,713.20
17-Mar-23	001882	Samir Ventures	56,697.50	C9869895	56,697.50
"	001883	Gaals Agencies Limited	142,050.00	B2571788	142,050.00
05-Apr-23	002018	Bridgestone Construction Company Ltd	148,379.00	B2571792	148,379.00
11-Apr-23	002035	Evatika Construction Limited	541,643.00	C6654135	
"	"	"	128,974.65	C9902039	670,617.65
17-Apr-23	002081	Monard Agency Limited	142,500.00	C9869710	142,500.00
24-Apr-23	002143	Evatika Construction Limited	340,000.00	C9902059	
"	"	"	30,000.00	B2571526	
"	"	"	15,000.00	B2571602	
"	"	"	15,000.00	B2571613	
"	"	"	43,075.20	B2571699	
"	"	"	90,000.00	B2571657	
"	"	"	45,000.00	B2571660	
"	"	"	92,542.45	C9902039	670,617.65
04-May-23	002220	Searock Engineering Ltd.	130,100.50	B2571782	
"	"	"	93,990.00	B2571785	
"	"	"	121,655.00	C9869876	345,745.50
09-May-23	002252	Blazoms Holdings Limited	752,412.00	C9869716	752,412.00
02-Jun-23	002420	China Jiangxi International kenya ltd.	248,999.00	C4642012	
"	"	"	2,806,803.60	C4642040	
"	"	"	7,978,979.70	C4642029	
"	"	"	1,996,115.10	C4642023	
"	"	"	6,754,605.90	C6654112	
"	"	"	2,819,957.60	C6242217	
"	"	"	2,345,337.70	C6242208	
"	"	"	4,935,603.10	C6242232	



REPUBLIC OF KENYA

MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND URBAN DEVELOPMENT
State Department for Public Works

Tel+254(0)202723101
Fax+254(0)202724504
Email:info@publicworks.go.ke
When replying please quote

WORKS BUILDING
NGONG ROAD
P.O. Box 30743-00100
NAIROBI

Ref. No. PW/ACCTS/BDGT/76

Date: 27th July, 2023

The Manager
Ministry of Works Sports Club
P.O. Box 46574-00100
NAIROBI

RE: INTER-ENTITY CONFIRMATION LETTER

The State Department for Public Works here wishes to confirm the amounts disbursed to you as at 30 June, 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Ministry of Works Sport Club as at 30th June 2023

Reference No.	Date Disbursed	Amounts disbursed by State Department For Public Works as at 30 June 2023			Amount received by MOW as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F) = (D-E)
		Recurrent (Kshs.) (A)	Development (Kshs.) (B)	Inter-Ministerial (Kshs.) (C)		
FT22248335C6	5/9/2022	4,000,000	-	-	4,000,000	-
FT 22284FVFPF	11/10/2022	4,000,000	-	-	4,000,000	-
FT231498FISH	29/5/2023	4,000,000	-	-	4,500,000	-
FT23166MMF89	15/6/2023	4,000,000	-	-	4,000,000	-
					7	
TOTAL		16,000,000			16,000,000	-

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

Manager

Name: Trinity Manges

Signature [Signature]

Date

27/7/23

[Signature]
Samson B. M. Ongalo
Head of Accounting Unit

Copy to: Director General Accounting Services and
Quality Assurance, National Treasury



Date 18th July 2023

Report of the Board of Survey on the Cash and Bank Balances of State Department for Public Works, Recurrent Cash Book as at the close of business on 30th June, 2023

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

Julius Maina Muriithi - Director, Planning - Chairman

Vincent Watako Architectural Assistant - Member

Eliud Khaemba - Principal Finance Officer - Member

assembled at the office of Cashier at 10.30AM (time) on the 18th July, 2023

and the following cash was produced:—

Notes	Sh.	1,493,800.00
Silver	Sh.	90
Copper	Sh.	-
Cheques (as per details on reverse)	Sh.	
		<u>1,493,890</u>

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

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

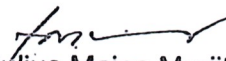
The Cash Book reflected the following balances as at the close of business on the 30th June, 2023

Cash on hand	Sh.	1,493,890.00
Bank Balance	Sh.	46,611.35
		<u>1,540,501.35</u>

The Bank Certificate of Balance showed a sum of Sh. Ninety four million two hundred and forty nine thousand, seven hundred and seventy nine and fifty cents (Sh. 94,249,779.50 cts.)

standing to the credit of the account on 30th June, 2023

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


Julius Maina Muriithi
Chairman.

Vincent Watako
Eliud Khaemba

Members of the Board.

Date 18th July 2023

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

Date 18th June 2023

Report of the Board of Survey on the Cash and Bank Balances of State Department
For Public Works Development Cash Book as at the close of
business on 30th June, 20 23

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

Julius Maina Muriithi - Director, Planning - Chairman

Vincent Watako - Architectural Assistant - Member

Eliud Khaemba - Principal Finance - Member

assembled at the office of Cashier

at 10.30AM (time) on the 18th July, 20 23

and the following cash was produced:—

Notes	Sh.	N/A
Silver	Sfr.	N/A
Copper	Sh.	N/A
Cheques (as per details on reverse)	Sh.	N/A

It was observed that cheques amounting to Sh. N/A cts. N/A had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book, reflected the following balances as at the close of business on the 30th June 20 23

Cash on hand	Sh.	-
Bank Balance	Sh.	21,556.60

The Bank Certificate of Balance showed a sum of Sh. Thirty six thousand and seventy nine (Sh. 36,070 cts. 90) standing to the credit of the account on 30th June, 20 23

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

Julius Maina Muriithi

Chairman.

Vincent Watako
Eliud Khaemba

Members of the Board.

Date 18th July 2023

Date 18th July 2023

Report of the Board of Survey on the Cash and Bank Balances of State
 Department For Public Works Deposit Cash Book as at the close of
 business on 30th June, 2023

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

Julius Maina Muriithi- Director, Planning - Chairman

Vincent Watako - Architectural Assistant - Member

Eliud Khaemba - Principal Finance Officer -Member

assembled at the office of Cashier

at 10.30AM (time) on the 18th July, 2023

and the following cash was produced:—

Notes	Sh.	N/A
Silver	Sh.	N/A
Copper	Sh.	N/A
Cheques (as per details on reverse)	Sh.	N/A

N/A

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2023

Cash on hand	Sh.	-
Bank Balance	Sh.	334,963,096.15

Three sixty eight million,

The Bank Certificate of Balance showed a sum of Sh. seven hundred and sixty six thousand, one hundred seventeen cts. twenty (Sh.368,766,117.20 cts.)

standing to the credit of the account on 30th June, 2023

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


 Julius Maina Muriithi
 Chairman.


 Vincent Watako
 Eliud Khaemba

Members of the Board.

Date 18th July 2023

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

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

July 10, 2023

CERTIFICATE OF BALANCES

Customer : 139525
Balance
Date: 30-Jun-23

STATE DEPT FOR
PUBLIC WORKS

Account No	Account Name	Currency	Balance
1000395532	REC-STATE DEPT FOR PUBLIC WORKS	KES	94,249,779.50
1000395613	DEV-STATE DEPT FOR PUBLIC WORKS	KES	36,070.90
1000395688	DEP-STATE DEPT FOR PUBLIC WORKS	KES	368,766,117.20
1000395745	CBK165-STATE DEPT FOR PUB WORKS	KES	0.00
1000404377	STORES AND SERVICES FUND	KES	975,745.75

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

*See
Please file
Give copies to
Reserve
Kenya
13/7/2023*

