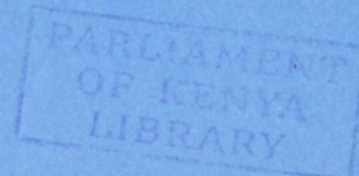


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*



THE NATIONAL ASSEMBLY  
PAPERS LAID

**REPORT**

DATE: 05 MAR 2024

DAY:

TUESDAY

TABLED BY: Hon. Owen Baya, MP  
Deputy Leader, Majority Party  
Hon. Inzoga Mwasale

**OF**

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR HOUSING AND  
URBAN DEVELOPMENT**

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

*Revised Template 30<sup>th</sup> June 2023*



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**MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND  
URBAN DEVELOPMENT**

**STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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

*State Department of Housing and Urban Development  
Annual Report and Financial Statements for the year ended 30th June 2023*

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**1. Acronyms and Glossary of Terms**

*Provide a list of acronyms and glossary of terms used in your report.*

*e.g.:*

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 Entity Information and Management**

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

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

The Ministry of Lands, Public Works, Housing and Urban Development was formed on January, 2023. At cabinet level, the Ministry is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction.

### **Vision**

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

### **Mission**

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

### **Our Core Functions**

The functions for the State Department for Housing and Urban Development in the Ministry Lands, Public Works, Housing and Urban Development are derived from the Executive Order No.1/2023. Among them are the;

- Housing Policy Management;
- Management of Civil Servants Housing Scheme;
- Development and Management of Affordable Housing;
- National Secretariat for Human Settlement;
- Appropriate low-cost housing building and construction technologies;
- Development and Management of Government Pool Housing;
- Shelter and Slum Upgrading;
- Public Office Accommodation Lease and Management;
- Maintenance of Inventory of Government Housing Property;

- Urban Planning Policy;
- Townships, Municipalities and Cities Policy

### **Our Core Values**

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

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

### **Our Strategic Objectives**

The strategic objectives are:

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

**(b) Key Management**

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

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

**(c) Departments**

The State Department comprises the following;

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

**(d) Institutions**

- National Housing Corporation (Housing Act, Cap 117)
- National Housing Development Fund (Housing Act, Cap 117)
- Civil Servants Housing Scheme Fund
- Estate Agents Registration Board (The Estate Agents Act, Cap. 533)
- Integrated Project Delivery Unit (IPDU)

**(e) Entity Headquarters**

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

**Entity Contacts**

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

**(f) Entity Bankers (all banks)**

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

**(g) Independent Auditors**

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

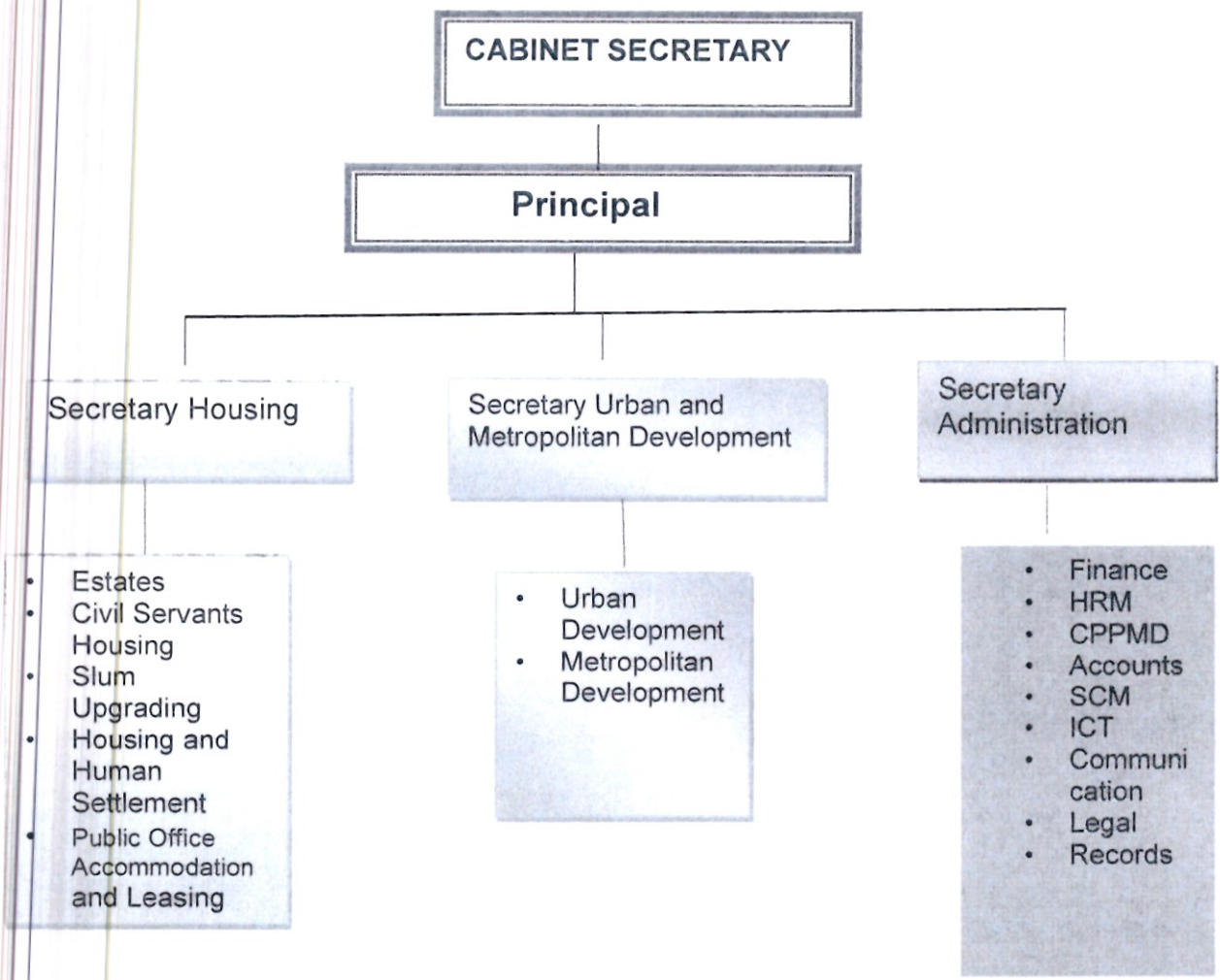
**(h) Principal Legal Adviser**

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

### 3. Statement of Governance






#### 1. Key leadership structure

Below is the current structure:



**State Department of Housing and Urban Development**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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

No.	Name	Designation	
1.	Mr. Zachariah Mwangi Njeru	Cabinet Secretary	
2.	Charles M. Hinga, CBS, CA(SA)	Principal Secretary - Accounting Officer	
3.	Hiram M. Kairo, OGW	Secretary, Administration	
4.	Said Athman	Secretary Housing	
5.	Eng. Benjamin Njenga	Secretary, Urban and Metropolitan Development	

## **2. Management Committees established**

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

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

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

### **Corruption Prevention Committee**

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

### **Audit Committee Activities**

- i. Evaluating adequacy of management procedures with regard to risk management, control and governance.
- ii. Reviewing and approving the audit charter and the internal audit manual work plans.
- iii. Reviewing the internal and external audit findings/recommendation and proposing necessary action.

- iv. Reviewing the systems established to ensure sound public financial management and internal controls, compliance with policies, laws, regulations, procedures, plans and ethics.
- v. Initiating special audit/investigation on any allegations, concerns and complaints regarding, lack of accountability and transparency in consultation with the Accounting Officer.
- vi. Any other task which are within the mandate of the committee

#### **Budget Implementation Committee Activities**

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

#### **Parliamentary Committee Activities**

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

**Development Partner Oversight Activities**

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

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

**Human Resources Management Advisory Committee Activities**

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

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

**Training Committee activities**

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

Their duties include:

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

### **3. Audit Committee Activities**

The Audit Committee established had the following roles and tasks:

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

### **4. Risk Management, Compliance and conflict of interest**

The State Department put in place measures to mitigate against any risk that may arise which include establishing Audit Committee, Corruption and Prevention Committee. The Committee members were provided with a comprehensive and tailored induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations.

Further, The State Department adhered to financial and procurement laws among others at all times during implementation of budget, projects and programmes. Tendering process were done through Open advertisement in forums easily accessible to the public like newspapers, websites and government notices.

Stakeholders were proactively engaged to ensure vital flow of information regarding payments. This ensures that accountability and transparency in procurement of goods and



services is maintained between the involved parties. Upon completion of a project, the department ensures timely issuance of the completion certificate.

There were no reported incidents involving conflict of interest.

#### **5. Recent training and development in governance for those in leadership**

Middle level and high level management were provided with a comprehensive and tailored induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations. In May, 2023, management organized training workshop for Heads of Department, Deputy Directors and Assistant Directors. The Training covered Boma Yangu and Affordable Housing Programme.

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

#### **6. Public participation activities**

The State Department in the delivery of its Mandate engaged various stakeholders. Most of the projects and programmes are implemented at County level and this calls for close collaboration with the respective County Governments. The State Department engaged the Council of Governors who are the Link to the Counties and Carried out Continuous engagements with the Counties. Communities where projects happen were also engaged through formation of Settlement Executive Committee (SEC), which are representative enough of the land lords, tenants, youth, religious leaders, NGOs, CBO's, widows and also the local administration inking the Member of County Assemblies, Ward Administrators and also the Chiefs. These community leaders have been key in selecting a wide range of projects including those that touch on the social investment platforms.

**7. Compliance with laws and regulations**

The State Department operated within the purview of applicable laws and regulations. They include implementation of budget in accordance with the Public Finance Management Act, 2012; Public Procurement Act and regulations: Finance Act; Urban Areas and Cities Act and Housing Act among others. Operations of the State Department were also Guided by Policies that included The National Housing Policy; The National Urban Development Policy; and The National Slum Upgrading and Prevention Policy.

#### **4. Statement by the Cabinet Secretary**

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

As a result of prudent expenditure, key flagship projects and programmes were implemented and completed. These projects among them include: 193 housing units under Civil servant housing scheme were completed and 66 beneficiaries were facilitated with Kshs 464,763,083 worth of mortgage disbursement; 172 housing units for Police service were completed which goes a long way to boost housing needs for the disciplined forces; Githurai modern market in Kiambu county will enhance incomes for traders in the county; Implementation of Second Kenya Informal Settlement Improvement Programme (KISIP II) to regularise land tenure in informal settlements. Further, Installation of 7No. Electric power high mast in Migori.

As a strategy to establish and strengthen urban institutions and deliver improved infrastructure and services to citizens, the Government through Kenya Urban Support Program (KUSP) disbursed Kshs122M as grant to 45 Counties out of the 47 Counties with the aim of ensuring the deliverance of the respective counties housing and development needs.



.....  
Mr. Zachariah Mwangi Njeru

**CABINET SECRETARY**

**MINISTRY OF LANDS, PUBLIC WORKS, HOUSING & URBAN DEVELOPMENT**

## **5. Statement by the Principal Secretary / Accounting Officer**

### **Analysis of Expenditure for General Administration, Planning and Support services programme by Economic Classification**

In the 2022/23 F/Y, the actual expenditure for General Administration, Planning and Support Services Programme by economic classification were as follows; Compensation to employees amounted to Kshs 814.09 million while use of goods and services amounted to Kshs 3,148.5 million. Analysis of actual expenditures for General Administration, Planning and Support services by Economic Classification is shown in the bar graph below.

### **Summary of Major Achievements**

#### **a) Housing Development and Human Settlement**

During 2022/23 Financial Year, the State Department implemented projects and programmes that support fulfilment of Priorities under Bottom-Up Economic Transformation Agenda (BETA) and were in line with Kenya Vision 2030 economic development blueprint.

During the period under review, 23,397 affordable housing units were under construction at different levels of completion; 172 housing units for National Police and Prison Services were completed and 410 units ongoing at an average rate of various stages of completion; 193 housing units for Civil Servants were completed in Kiambu county; 5 markets were completed while 7 markets were ongoing under slum upgrading programme. Details of projects are indicated on table 3.

#### **b) Urban and Metropolitan Development**

Completed construction of Githurai market in Kiambu county and Kanyenyaine market in Murang'a county. Ongoing construction of Kangari market at 60%, Gikomba Phase II at 37%, Mathare North at 65%. Completed construction of 5 ESP markets and others ongoing at various levels of completion. Construction of Mitubiri landfill is ongoing at 75%. Establishment of GIS Based Mass Valuation System for Nairobi City County ongoing at 80%.

As a strategy to establish and strengthen urban institutions and deliver improved infrastructure and services to citizens, the Government through Kenya Urban Support Program (KUSP) disbursed Kshs 122M as grant to 45 Counties (except Nairobi and Mombasa Counties because of their special infrastructural needs).

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

This programme offers administrative and support services to the Sub-sector and the following are the key outputs achieved: 197 officers trained on various programmes; conducted customer satisfaction and work environment baseline surveys; and sensitized officers on Staff Performance Appraisal System and HIV/AIDS awareness.

**Emerging issues**

Budgetary rationalization leading to pending bills.

**Key risk management strategies**

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

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

**Implementation Challenges**

1. Legal challenges on implementation of Housing Fund.
2. Lack of attractive incentives to spur private sector participation in low-cost housing provision
3. Lengthy process of acquiring Land ownership documents.
4. Inadequate funding coupled with delayed release of exchequer leading to pending bills.
5. Political interference

**Solutions to overcome above Challenges**

1. Alignment of budget under National Government by both “BETA” Drivers and Enablers ensures that there is common approach to implementation of key projects.
2. Approval of proposed sector incentives
3. Stakeholders’ involvement (at both National and County level) at all phases of project ensures effective achievement of intended objectives.
4. Explore use of PPPs in project implementation
5. Engage political leadership as early as possible during and throughout the planning process, including local County Assembly representatives and the respective planning committees in the counties



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

**PRINCIPAL SECRETARY**

**STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

*State Department of Housing and Urban Development  
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**6. Statement of Performance Against Predetermined Objectives for the FY2022/23**

<b>Programme</b>	<b>Key Outputs</b>	<b>Key Performance Indicators</b>	<b>Target 2022/23 (%)</b>	<b>Actual (%)</b>	<b>Remarks</b>
Housing Development and Human Settlement	Housing units	% completion works of 605 affordable housing units in Bondeni, Nakuru	90	80	Works ongoing
		% of completion of 193 housing units for Civil Servants constructed in Kiambu	100	100	Project completed
		No. of beneficiaries of Civil Servants mortgage	100	66	Kshs 464,763,083 worth of mortgage disbursed
		% completion of 1,080 social housing units at Mukuru Meteorological site, Nairobi	90	80	External finishing works ongoing.
		% completion of 1,296 social housing units at Mukuru Meteorological site, Nairobi	40	20	Works on reinforced concrete framework ongoing
		% completion of 4,054 social houses in Kibera Zone B	15	5	Foundation works ongoing
		% completion of 5,360 social housing units in Mavoko, Nairobi	15	7	Project ongoing at preliminary stages. Foundation works completed
		% completion of 1,050 social housing units in	10	7	Foundation works ongoing

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<b>Programme</b>	<b>Key Outputs</b>	<b>Key Performance Indicators</b>	<b>Target 2022/23 (%)</b>	<b>Actual (%)</b>	<b>Remarks</b>
		Ruiru, Kiambu			
		% completion of 3,248 social housing units in Shauri Moyo A, Nairobi	5	3	Project ongoing at preliminary stages. Excavations ongoing
		% completion of 6,704 social housing units in Starehe, Nairobi	5	3	Site clearance undertaken. Project at initial stages
		% completion of 582 housing units for Disciplined forces/ Services.	100	88.6	Completed construction of 72No. housing units at Kenya Police Staff College Loresho Nairobi, 60No. Housing units at Rapid Deployment Unit Nairobi and 60No. Housing units at Kiambu APS. Construction of 410 housing units for National Police and Prisons Services in the following sites at different level of completion rate. Bondo AP Lines (60 units) at 94% Ndaragua Police Post (60 units) at 75% Thika Main Prisons (60 units) at 95% Kathiani Police Station (60 units)- 70% Langas Police Station (60 units) at 94% Bungoma Police Station (50 units) 97% and Chuka Police

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Programme	Key Outputs	Key Performance Indicators	Target 2022/23 (%)	Actual (%)	Remarks
					Station (60 units) at 95%
	Capacity building on low-cost housing	Training centres established	5	4	<ul style="list-style-type: none"> <li>Construction of 4 centres complete in Lilipia East, Kinango, Rongo and Gatundu North Constituencies</li> </ul>
		No. of trainees on ABMT	1300	900	Trainings affected by lack of funds
		% completion of 4.5km Makutano sewer line in Meru	100	60	Ongoing
	Markets	% completion of Ijara market sheds in Garissa	100	100	Project completed
		% completion of Ngaru market sheds in Kirinyaga	100	100	Project completed
		% completion of Dede market in Migori	100	100	Project completed
		% completion of Bondeni market sheds in Kitale	100	100	Project completed.
		% completion of Ajawa in Wajir	100	100	Project completed.
		% completion of Ogembo Market	80	90	Ongoing
		% completion of Sega Market	80	50	Ongoing
		% completion of Nakuru Multipurpose Market	75	70	Ongoing

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<b>Programme</b>	<b>Key Outputs</b>	<b>Key Performance Indicators</b>	<b>Target 2022/23 (%)</b>	<b>Actual (%)</b>	<b>Remarks</b>
		% completion of Sangálo market sheds in Bungoma	95	92	Ongoing
		% completion of Nyansiongo Market	90	84	Ongoing
	Physical and Social Infrastructure	% completion of Dagoretti access road in Nairobi	100	99	Ongoing
		% completion of Malindi Health Centre	80	75	Ongoing
		% completion of classrooms at Mlimani Pry Sch in Nakuru	80	75	Ongoing
		% completion of classrooms at Chiakariga Girls Sec. Sch. in Tharaka Nithi	80	65	Ongoing
	Installation of 7No. electric power high mast in Migori county	% completion	100	100	Project completed
	Refurbished government houses	No. of housing units refurbished	800	613	Refurbishment ongoing countrywide.
<b>Urban and Metropolitan Development</b>	Mitubiri sanitary landfill	% Completion	80	75	Lack of funds has delayed the project completion
	Githurai Wholesale Market	% Completion	100	95	Project completed
	Construction of	% completion	100	100	Project completed

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Programme	Key Outputs	Key Performance Indicators	Target 2022/23 (%)	Actual (%)	Remarks
	Kanyenya -ini market, Murang'a				
	Construction of Gikomba market Phase II, Nairobi	% completion	50	37	Ongoing
	Construction of Kangari market, Murang'a	% completion	80	75	Ongoing
	Construction of Nyansiongo market	% completion	90	84	Ongoing
	Construction of Muthithi market, Murang'a	% completion	50	20	Ongoing
	Mathare North Market in Nairobi	% Completion	70	65	Ongoing
	Social and physical infrastructure facilities	No. of ESP markets completed	9	5	Completed Sigor, Kioto, Ikutha, Awelo and Majengo Esp markets Ongoing: Salгаа - 75%, Ogembo-90%, Sirisia-50%, Sega-50%
	Implementation of Kenya Urban Support Programme (KUSP)	No. of Municipalities implementing KUSP	59	59	45 Counties (excluding Nairobi City & Mombasa) implementing various urban infrastructure projects in 59

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<b>Programme</b>	<b>Key Outputs</b>	<b>Key Performance Indicators</b>	<b>Target 2022/23 (%)</b>	<b>Actual (%)</b>	<b>Remarks</b>
					Municipalities
	Second Kenya Urban Support Program (KUSP 2)	No. of Municipalities implementing KUSP	-	-	<ul style="list-style-type: none"> <li>Approved by World Bank done on 15<sup>th</sup> June, 2023</li> <li>Implementation to commence in FY 2023/24</li> </ul>
	Urban Areas and Cities (General) Regulations 2023 to operationalize the Urban Areas and Cities Act as per section 53 of	NUDP dissemination	1	-	Pending dissemination
		Completed guidelines	1	-	<ul style="list-style-type: none"> <li>Draft UACA Regulations developed and shared with key stakeholders including all County Governments and relevant MDAs and professional organizations in built environment for review before finalization</li> </ul>



Figure 1: GITHURAI MODERN MARKET



Figure 2 : MUKURU (METEOROLOGICAL SITE)



Figure 3 : LANGAS POLICE HOUSING



Figure 4: BONDENI NAKURU AHP

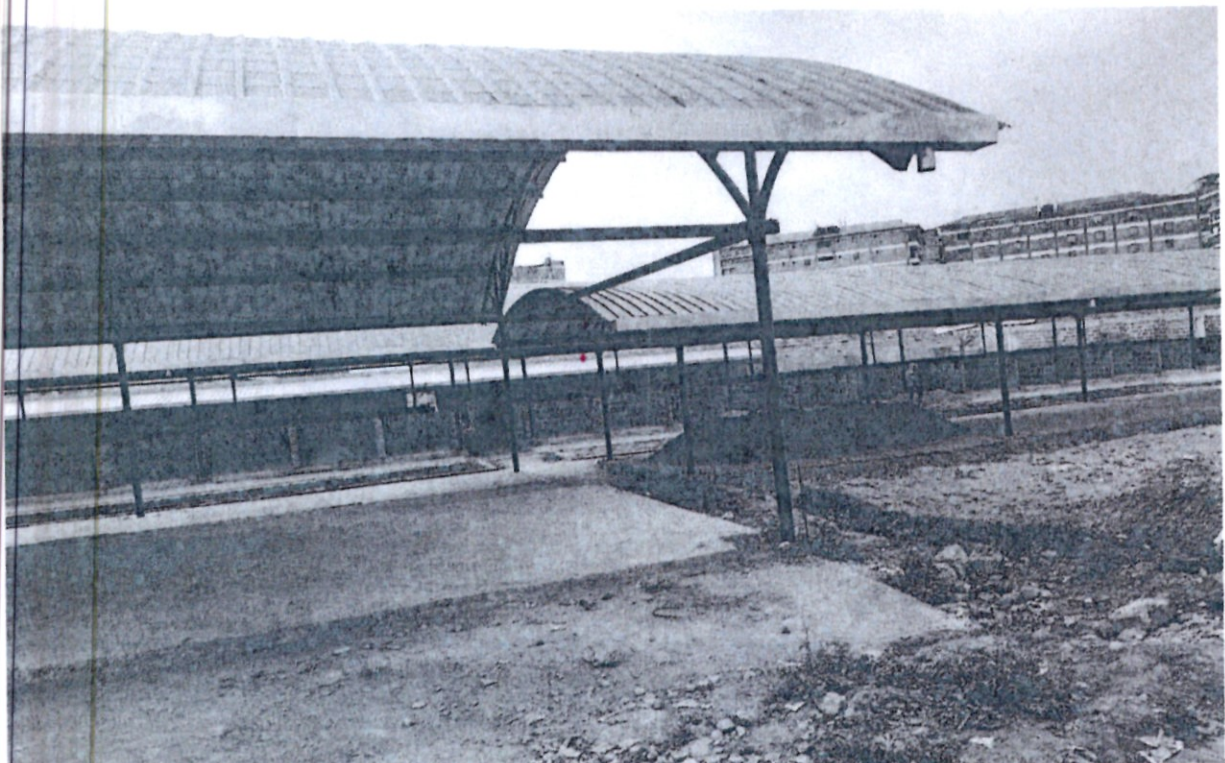


Figure 5: MATHARE NORTH MARKET

## **7. Environmental and Sustainability Reporting**

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

### **a) Sustainability strategy and profile**

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

### **b) Environmental performance**

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

friendly environment. Construction of Lukenya sewerline and Mitubiri sanitary landfill in Muranga to ensure proper disposal of waste.

**c) Employee welfare**

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

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

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

**d) Market place practices-**

**i. Responsible competition practice.**

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

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

- Setting priorities in the prevention of corruption within the State Department
- Planning and coordinating corruption prevention strategies
- Integrating all corruption prevention initiatives in the State Department

- Receiving and reviewing reports on corruption reports made by staff and other stakeholder. Evidence of concrete measures taken must be made available and referrals to other agencies well documented.
- Spearheading corruption prevention campaigns within the State Departments.
- Monitoring and evaluating the impact of corruption prevention campaigns within the State Department.

**ii. Responsible Supply chain and supplier relations**

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

**iii. Responsible marketing and advertisement**

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

**iv. Product stewardship**

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

**v. Community Engagements**

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

## **8. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the State Department of Housing and Urban Development is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity 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 entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

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

The Accounting Officer in charge of the State Department of Housing and Urban Development confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants , and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

*State Department of Housing and Urban Development*  
*Annual Report and Financial Statements for the year ended 30th June 2023*

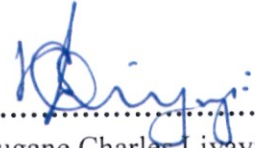
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**Approval of the financial statements**

The State Department's financial statements were approved and signed by the Accounting Officer on 26-09- 2023.



.....  
Charles M. Hinga, CBS, CA(SA)  
**Principal Secretary**



.....  
Shidzugane Charles Liyayi  
**Deputy Accountant General**  
ICPAK M/No 5068



# REPUBLIC OF KENYA

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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for 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 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of State Department for Housing and Urban Development set out on pages 1 to 36, which comprise of the statement of

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*Report of the Auditor-General on State Department for Housing and Urban Development for the year ended 30 June, 2023*

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 provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Housing and Urban Development 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 Opinion**

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

### **Emphasis of Matter**

#### **1. Long Outstanding Pending Bills**

Analysis of pending bills reflects an amount of Kshs.2,079,726,669 in respect of pending bills, out of which, an amount of Kshs.1,813,999,997 was categorized as bills verified and payable. Management explained that the pending bills arose due to lack of adequate exchequer but some pending bills has been outstanding for more than ten years.

Further, pending bills amounting to Kshs.265,726,672 were categorized as bills under verification a position that has remained so for long with no plausible explanation.

Failure to settle bills in the year to which they relate adversely affects the following year's provision to which they form the first charge. Further, the State Department is at risk of incurring significant avoidable expenditure in form of interest and penalties due to delayed payment of invoiced bills.

In addition, the State Department did not disclose the pending accounts payable under other important disclosures as required by the financial reporting template issued by the Public Sector Accounting Standards Board (PSASB).

#### **2. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.11,768,810,347 and

*Report of the Auditor-General on State Department for Housing and Urban Development for the year ended 30 June, 2023*

Kshs.9,911,378,809 respectively resulting to an under-funding of Kshs.1,857,431,538 or 16% of the budget.

Similarly, the State Department expended an amount of Kshs.9,801,956,822 against an approved budget of Kshs.11,768,810,347 resulting to an under-expenditure of Kshs.1,966,853,525 or 17% of the budget.

The underfunding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

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 Issues**

In the audit report of the previous year, several issues were raised under the Basis for Qualified Opinion and Report on Lawfulness and Effectiveness in Use of Public Resources. These issues remained unresolved contrary to the provisions of Section 149(2)(l) of the Public Finance Management Act, 2012 which requires the Accounting Officers designated to try to resolve any issues resulting from an audit that remain outstanding.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for 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. Rent Revenue**

##### **1.1 Under Performance in Rent Revenue Collection from Government Houses**

The State Department has fifty-thousand, seven hundred and forty-nine (50,749) houses throughout the Country with an expected monthly rental income of Kshs.112,303,369 or an annual rent potential of Kshs.1,347,640,428 at full occupancy level. However, the rent

collections on the Government houses for the year under review amounted to Kshs.1,037,863,565 leading to an under performance of Kshs.309,776,863 or 23% of the full potential. The State Department has not demonstrated any strategy/efforts to improve the revenue collection.

## **1.2 Unremitted Rent Revenue**

The statement of receipts and payments reflects miscellaneous receipts amount of Kshs.1,037,863,565 which, as disclosed in Note 2 to the financial statements, is in respect of rent collections from various Government houses. However, the payroll by-products on rent deductions from Ministries, State Departments and other State Agencies showed deductions amounting to Kshs.1,052,934,555 resulting to deducted but not remitted amount of Kshs.15,070,990.

Further, the Government Housing Inventory showed that seven thousand, two hundred and sixty-five (7,265) National Government houses domiciled in the forty-seven (47) County Governments were occupied by the County Governments' staff. The monthly rent income receivable from the County Governments was Kshs.18,857,790 at full occupancy resulting to an annual rent receivable of Kshs.226,293,480 at full occupancy. However, the actual rent income received from the County Governments was Kshs.28,270,375 or 12% of the potential annual rent resulting to uncollected rent revenue of Kshs.198,023,105 or 88% of the annual rent collectable/receivable.

In addition, the County Governments payroll by-products showed rent deduction amount of Kshs.126,113,986 out of which only an amount of Kshs.28,270,375 was remitted resulting to unremitted house rent from the County Governments of Kshs.97,843,611 or 78%.

Management has not demonstrated efforts to recover the outstanding amount from the respective National and County Government entities.

## **2. Boarded /Alienated Government Houses**

Review of records of Government houses inventory revealed that four thousand, one hundred and thirty-five (4,135) Government houses have been boarded countrywide either through demolition, transfer to other entities, natural perils (fire, flooding, condemnation, re-development) or converted to offices for other entities. The boarding of the houses has reduced the number of Government houses resulting to revenue loss and reduced availability of houses for critical Government services. The boarded houses had an estimated monthly income of Kshs.10,406,280 at full occupancy which translates to an estimated annual rental income of Kshs.124,875,360 at full occupancy.

Further, inventory records show that a total of one thousand, five hundred and one (1,501) houses have been alienated over time with an expected monthly rent of Kshs.3,538,800 or annual rent of Kshs.42,465,600 at full occupancy.

Management did not demonstrate any effort to either recover the alienated or repair the depleted houses.

### **3. Compensation of Employees**

#### **3.1. Monthly Pay Below the One Third of the Basic Salary Rule**

Review of the April, May and June, 2023 salary payrolls revealed that several employees were earning salaries below the recommended one third of their basic salary contrary to the provisions of Section C.1 (3) of the Public Service Commission's Human Resource Policies and Procedures Manual for Public Service, 2016 which states that public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance. Where salary deductions are recovered in excess of two thirds of the basic salary, employees may be tempted to engage in other unethical behavior which may lead to loss of funds and lower productivity. It may also subject the officers to pecuniary embarrassment.

#### **3.2. Unutilized Staff Leave Days**

Out of the eight hundred and eighty-eight (888) members of staff of the State Department, four hundred and fourteen (414) members of staff or 47% did not proceed on their annual leave during the financial year under review, contravening the provisions of Section E.3(1) of the Public Service Commission's Human Resource Policies and Procedures Manual for the Public Service, 2016 which states, inter alia, that annual leave is a right to every public officer and will be granted for recuperative purposes. There is therefore a possibility of reduced productivity resulting from work burn out.

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

### **4. Unutilized Market Projects - Economic Stimulus Project (ESP)**

#### **4.1 Fresh Produce Wholesale Market at Kombani – Kwale County**

The construction of Kombani ESP market commenced in July, 2012. The market was co-funded between the European Union and Kenyan Government through the County Government of Kwale. The contract sum for the project was Kshs.23,620,000. The market was completed and commissioned on 9 December, 2021. However, physical verification of the project/market in the month of July, 2023 showed that the project was complete but was not being used by the intended beneficiaries who continued to operate along the road side.

Further, the market buildings were getting dilapidated through vandalism of mechanical fittings like the washroom basins and toilets and a wind-blown off roof. In addition, the structures were not being maintained as shrubs had sprouted and overgrown within the compound.

#### **4.2 Produce Market at Wundanyi – Taita Taveta County**

The construction of Wundanyi ESP Market commenced in July, 2012 at a contract sum of Kshs.22,700,000. Although the project had been completed, it had not been put to use.

Interview with Wundanyi residents revealed that at one point the market was operational until when the County Government of Taita Taveta constructed almost a similar market within the same town and relocated the traders to the new location.

In the circumstances, the effectiveness in the use of public resources and value for money spent of Kshs.46,320,000 could not be confirmed.

## **5. Incomplete Projects**

### **5.1 Establishment of Kinango Appropriate Building Material Technology Centre (ABMT) – Kwale County**

The construction of Kinango ABMT in Kwale County commenced on January, 2023 at a contract sum of Kshs.4,819,455. Physical verification done in July, 2023, revealed that the project was not complete and the contractor was not on site. Management did not explain why the project was not complete despite the fact that they had received Authority to Incur Expenditure (AIE) amounting of Kshs.6,500,000. Further, it was evident that there was poor workmanship with regard to defective paint works and ceiling works.

### **5.2 Infrastructure Works and Water Reticulation - Barracks at State House Mombasa**

The State Department awarded a contract for construction of concrete water tower, water storage tanks (8No), booster pump sets and water reticulation to the Barracks at State House, Mombasa on 9 November, 2022 at a contract sum of Kshs.9,000,000. However, physical verification of the project done in July, 2023 revealed poor workmanship in form of plaster works defects and structural defects since the water tank columns were not aligned vertically, mismatching slab sizes for the structural floor slabs and incomplete works. The contractor was not on site despite the outstanding works and full payment of the contracted sum.

### **5.3 Construction of Shimo La Tewa Prison Housing Project - Mombasa**

The State Department awarded a contract for construction of Shimo La Tewa Prison housing project in August, 2016 at a contract sum of Kshs.173,576,615. The Project entailed construction of two (2) blocks of 100 units. Each block comprised of 32 studio units on the ground floor, 14 - two (2) bedroomed units on the first and second floors and four (4) – three (3) bedroomed units on the third floor.

Review of records revealed that the contract was terminated when the project was at approximately 90% completion stage. Upon termination of the contract, the State Department re-advertised tender for completion of the remaining works.

Further, the building had been partially occupied by prison warders despite the building not having been completed and handed over to the authorities. The warders had occupied Block A and Block B carrying 32 units and 7 units respectively. This was after the occupants had installed their own doors and locks from their own resources. The building

did not have utilities installation such as water and electricity and the tile works and final paintworks were yet to be done.

#### **5.4 Stalled Economic Stimulus Project (ESP) - Fresh Produce Markets**

Inspection and review of status report for ESP - fresh produce markets project showed that six projects with a contract sum of Kshs.64,000,000 had stalled at various stages. At the time of audit in December, 2023, an amount of Kshs.35,000,000 had been paid. The projects' ranged between 30% to 50% completion.

Physical verification carried out in July and August, 2023 revealed the following anomalies;

- (i) Some projects had been abandoned and the traders operated along the roadside.
- (ii) Two projects were not complete but had been abandoned and the contractors were not on site.
- (iii) Other projects were complete, the traders were allocated the stalls, occupied the stalls and were fully functional but lacked toilets.
- (iv) In Subukia Market in Nakuru, although the project was done, it was not used for the intended purpose since the County Government had built a similar market opposite it. The market is currently used as a social hall.

Delayed implementation of the projects denied the public benefits that could have accrued from the complete projects.

In the circumstances, the effectiveness in the use of public resources and value for money spent for housing could not be confirmed.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

##### **Basis for Conclusion**

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

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

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

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

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

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

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how 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 controls 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 controls 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 policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are

inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

24 January, 2024

*State Department of Housing and Urban Development  
Annual Report and Financial Statements for the year ended 30th June 2023*

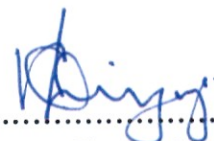
**10. Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2023**

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Exchequer Releases	1	8,873,515,244	10,196,195,077
Miscellaneous Receipts	2	1,037,863,565	1,018,000,000
<b>Total Receipts</b>		<b>9,911,378,809</b>	<b>11,214,195,077</b>
<b>Payments</b>			
Compensation of Employees	3	814,091,994	734,778,971
Use of Goods and Services	4	3,160,593,783	3,621,492,136
Grants and Transfers to Other Government Entities	5	1,684,200,000	1,455,000,000
Social Security Benefits	6	10,300,000	3,375,805
Acquisition of Assets	7	4,132,771,046	5,544,912,688
<b>Total Payments</b>		<b>9,801,956,822</b>	<b>11,359,559,600</b>
<b>Surplus/(Deficit)</b>		<b>109,421,987</b>	<b>(145,364,522)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26-09- 2023 and signed by:



.....  
Charles M. Hinga, CBS, CA(SA)  
Principal Secretary



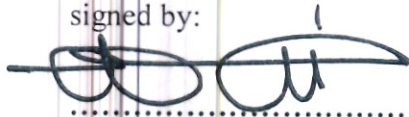
.....  
Shidzugane Charles Liyayi  
Deputy Accountant General  
ICPAK M/No 5068

*State Department of Housing and Urban Development  
Annual Report and Financial Statements for the year ended 30th June 2023*

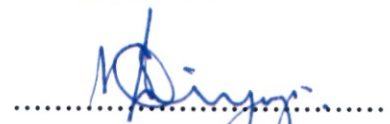
**11. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2023**

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	8A	561,773,051	609,286,098
Cash balances	8B	-	-
<b>Total cash and cash equivalents</b>		<b>561,773,051</b>	<b>609,286,098</b>
Imprests and advances	9	163,874	-
<b>Total financial assets</b>		<b>561,936,925</b>	<b>609,286,098</b>
<b>Financial liabilities</b>			
Third party deposits and retention	10	(362,060,904)	(517,244,472)
<b>Net financial assets</b>		<b>199,876,021</b>	<b>92,041,626</b>
<b>Represented by</b>			
Fund balance b/fwd.	11	92,041,626	237,498,375
Prior year adjustment	12	(1,587,593)	(92,226)
Surplus/(Deficit )for the year		109,421,987	(145,364,522)
<b>Net financial position</b>		<b>199,876,021</b>	<b>92,041,626</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26-09-2023 and signed by:



.....  
Charles M. Hinga, CBS, CA(SA)  
Principal Secretary



.....  
Shidzugane Charles Nyayi  
Deputy Accountant General  
ICPAK M/No 5068

*State Department of Housing and Urban Development  
Annual Report and Financial Statements for the year ended 30th June 2023*

**12. Statement of Cash Flows For The Year Ended 30<sup>th</sup> June 2023**

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Operating Activities</b>			
<b>Receipts</b>			
Exchequer releases	1	8,873,515,244	10,196,195,077
Miscellaneous Receipts	2	1,037,863,565	1,018,000,000
<b>Total Receipts</b>		<b>9,911,378,809</b>	<b>11,214,195,077</b>
<b>Payments</b>			
Compensation of employees	3	814,091,994	734,778,971
Use of goods and services	4	3,160,593,783	3,621,492,136
Transfers to other government units	5	1,684,200,000	1,455,000,000
Social security benefits	6	10,300,000	3,375,805
<b>Total Payment</b>		<b>5,669,185,777</b>	<b>5,814,646,911</b>
<b>Net receipts/(payments)</b>		<b>4,242,193,033</b>	<b>5,399,548,166</b>
<b>Adjusted For:</b>			
Adjustments during the year			
Prior year adjustments	12	(1,587,593)	(92,226)
Decrease/(Increase) in accounts receivable	13	(163,874)	-
Increase/(Decrease) in deposits and retention	14	(155,183,568)	68,684,712
<b>Net Cash Flow from Operating Activities</b>		<b>4,085,257,998</b>	<b>5,468,140,652</b>
<b>Cash flow From Investing Activities</b>			
Acquisition of assets	7	(4,132,771,046)	(5,544,912,688)
<b>Net Cash Flows from Investing Activities</b>		<b>(4,132,771,046)</b>	<b>(5,544,912,688)</b>
<b>Net increase in cash and cash equivalents</b>		<b>(47,513,047)</b>	<b>(76,772,036)</b>
<b>Cash &amp; Cash Equivalent at Start of The Year</b>	8	<b>609,286,098</b>	<b>686,058,135</b>

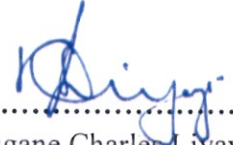
*State Department of Housing and Urban Development  
Annual Report and Financial Statements for the year ended 30th June 2023*

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Cash & Cash Equivalent at End of The Year	8	561,773,051	609,286,099

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26-09- 2023 and signed by:



.....  
Charles M. Hinga, CBS, CA(SA)  
Principal Secretary



.....  
Shidzugane Charles Liyayi  
Deputy Accountant General  
ICPAK M/No 5068

13. Statement of Comparison of Budget and Actual Amounts for FY2022/23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Exchequer releases	19,177,000,000	(8,463,189,653)	10,713,810,347	8,873,515,244	1,840,295,103	83%
Proceeds from domestic and foreign grants	129,000,000	(129,000,000)	-	-	-	0%
Miscellaneous receipts	1,055,000,000	-	1,055,000,000	1,037,863,565	17,136,435	98%
<b>Total Receipts</b>	<b>20,361,000,000</b>	<b>(8,592,189,653)</b>	<b>11,768,810,347</b>	<b>9,911,378,809</b>	<b>1,857,431,538</b>	<b>84%</b>
<b>Payments</b>						
Compensation of employees	859,000,000	(44,000,000)	815,000,000	814,091,994	908,006	100%
Use of goods and services	7,853,304,649	(3,795,994,302)	4,057,310,347	3,160,593,783	896,716,564	78%
Transfers to other government entities	4,607,000,000	(2,885,800,000)	1,721,200,000	1,684,200,000	37,000,000	98%
Social security benefits	-	10,300,000	10,300,000	10,300,000	-	100%
Acquisition of assets	7,041,695,351	(1,876,695,351)	5,165,000,000	4,132,771,046	1,032,228,954	80%
<b>Total Payments</b>	<b>20,361,000,000</b>	<b>(8,592,189,653)</b>	<b>11,768,810,347</b>	<b>9,801,956,822</b>	<b>1,966,853,525</b>	<b>83%</b>
<b>Surplus/ Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109,421,987</b>	<b>(109,421,987)</b>	

*Notes*

*(a) Variance analysis:*

The underutilization of Use of goods and services (22%) and Acquisition of assets (20%) was occasioned by lack of timely Exchequer release

*(b) Reallocations within the year:*

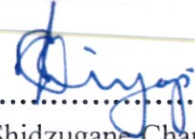
The changes between the original and final budget are because of budget cuts due to austerity measures.

*State Department of Housing and Urban Development  
Annual Report and Financial Statements for the year ended 30th June 2023*

The entity financial statements were approved on 26-09-2023 and signed by:



.....  
Charles M. Hinga, CBS, CA(SA)  
**Principal Secretary**



.....  
Shidzugane Charles Liyayi  
**Deputy Accountant General**  
**ICPAK M/No 5068**

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases	1,341,000,000	(98,189,653)	1,242,810,347	1,234,288,745	(8,521,602)	99%
<b>Total Receipts</b>	<b>1,341,000,000</b>	<b>(98,189,653)</b>	<b>1,242,810,347</b>	<b>1,234,288,745</b>	<b>(8,521,602)</b>	<b>99%</b>
<b>Payments</b>						
Compensation of employees	859,000,000	(44,000,000)	815,000,000	814,091,994	908,006	100%
Use of goods and services	390,304,649	(55,994,302)	334,310,347	326,250,447	8,059,900	98%
Transfers to other Government entities	90,000,000	(6,800,000)	83,200,000	83,200,000	-	100%
Social security benefits	-	10,300,000	10,300,000	10,300,000	-	100%
Acquisition of assets	1,695,351	(1,695,351)	-	-	-	-
<b>Total Payments</b>	<b>1,341,000,000</b>	<b>(98,189,653)</b>	<b>1,242,810,347</b>	<b>1,233,842,441</b>	<b>8,967,906</b>	<b>99%</b>
<b>Surplus/Deficit</b>				<b>446,304</b>	<b>(446,304)</b>	

Notes

(a) *Reallocations within the year:*

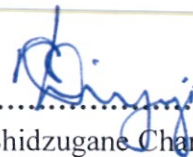
The changes between the original and final budget are because of budget cuts due to austerity measures.

*State Department of Housing and Urban Development*  
*Annual Report and Financial Statements for the year ended 30th June 2023*

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Charles M. Hinga, CBS, CA(SA)  
**Principal Secretary**



.....  
Shidzugane Charles Liyayi  
**Deputy Accountant General**  
ICPAK M/No 5068

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases	17,836,000,000	(8,365,000,000)	9,471,000,000	7,639,226,499	1,831,773,501	81%
Proceeds from domestic and foreign grants	129,000,000	(129,000,000)	-	-	-	-
Miscellaneous receipts	1,055,000,000	-	1,055,000,000	1,037,863,565	17,136,435	98%
<b>Total Receipts</b>	<b>19,020,000,000</b>	<b>(8,494,000,000)</b>	<b>10,526,000,000</b>	<b>8,677,090,064</b>	<b>1,848,909,936</b>	<b>82%</b>
<b>Payments</b>						
Use of goods and services	7,463,000,000	(3,740,000,000)	3,723,000,000	2,834,343,336	888,656,664	76%
Transfers to other Government entity	4,517,000,000	(2,879,000,000)	1,638,000,000	1,601,000,000	37,000,000	98%
Acquisition of assets	7,040,000,000	(1,875,000,000)	5,165,000,000	4,132,771,046	1,032,228,954	80%
<b>Total Payments</b>	<b>19,020,000,000</b>	<b>(8,494,000,000)</b>	<b>10,526,000,000</b>	<b>8,568,114,381</b>	<b>1,957,885,619</b>	<b>81%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>108,975,683</b>	<b>(108,975,683)</b>	

(a) *Variance analysis:*

The underutilization of Use of goods and services and Acquisition of assets was occasioned by lack of timely Exchequer release

(b) *Reallocations within the year:*

The changes between the original and final budget are because of budget cuts due to austerity measures.

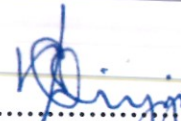
*State Department of Housing and Urban Development*  
*Annual Report and Financial Statements for the year ended 30th June 2023*

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Charles M. Hinga, CBS, CA(SA)  
**Principal Secretary**



.....  
Shidzugane Charles Liyayi  
**Deputy Accountant General**  
ICPAK M/No 5068

**13 (c) Budget Execution by Programmes and Sub-Programmes for FY2022/23**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2022-2023			2022-2023	
	Kshs			Kshs	Kshs
<b>Housing Development and Human Settlement</b>	<b>8,517,985,965</b>		<b>8,517,985,965</b>	<b>7,571,916,563</b>	<b>946,069,402</b>
Housing Development	5,150,284,819		5,150,284,819	4,676,561,194	473,723,625
Estate Management	1,314,429,491		1,314,429,491	1,231,355,550	83,073,941
	2,053,271,655		2,053,271,655	1,663,999,819	389,271,836
<b>Urban and Metropolitan Development</b>	<b>3,012,759,061</b>		<b>3,012,759,061</b>	<b>1,994,717,732</b>	<b>1,018,041,329</b>
Urban Mobility and Transport	-		-	42,000	(42,000)
Metropolitan Planning & Infrastructure Development	719,760,800		719,760,800	689,955,136	29,805,664
Urban Planning, Investment and Research	2,292,998,261		2,292,998,261	1,304,720,596	988,277,665
Urban Markets Development	-		-	-	-
<b>General Administration Planning and Support Services</b>	<b>238,065,321</b>		<b>238,065,321</b>	<b>235,322,528</b>	<b>2,742,793</b>
Administration, Planning & Support Services	238,065,321		238,065,321	235,322,528	2,742,793
Procurement, Warehousing and Supply	-		-	-	-
<b>Grand Total</b>	<b>11,768,810,347</b>		<b>11,768,810,347</b>	<b>9,801,956,822</b>	<b>1,966,853,525</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's 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)

#### **14. 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 Entity**

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

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

##### **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 the State Department of Housing and Urban Development for all the years presented.

**a) Recognition of Receipts**

The State Department 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 entity.

**(ii) External Assistance**

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

During the year ended 30<sup>th</sup> 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.

**Significant Accounting Policies (Continued)**

**b) Recognition of payments**

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

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are paid for. *(The State department did not have any borrowings in the period under review)*

**iv) Principal on borrowing**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. *(The state department did not engage in borrowing activities in year ended 30 June 2023).*

**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 Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the State Department 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 entity's 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. *This summary is disclosed as an annexure to the financial statements.*

**Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2023, this amounted to Kshs 356,262,473 compared to Kshs 477,979,858 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 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by Law and there were two (2) supplementary adjustments to the original budget during the year.

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

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> 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 entity and another entity are subject to common control.

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

**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 16** of this financial statement is a register of the contingent liabilities in the year.

*State Department of Housing and Urban Development  
Annual Report and Financial Statements for the year ended 30th June 2023*

**Notes to the Financial Statements**

**1 Exchequer releases**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers From Exchequer	8,873,515,244	10,196,195,077
<b>Total</b>	<b>8,873,515,244</b>	<b>10,196,195,077</b>

There was a significant variance between exchequer received and budgeted amount due to exchequer under issues during the financial year.

**2 Miscellaneous Receipts**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Rents	1,037,863,565	1,018,000,000
<b>Total</b>	<b>1,037,863,565</b>	<b>1,018,000,000</b>

Miscellaneous revenues relate to Rent income collected from hired government houses all over the country.

**3 Compensation to Employees**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	628,388,611	547,999,656
Personal allowances paid as part of salary	185,703,383	186,779,315
<b>Total</b>	<b>814,091,994</b>	<b>734,778,971</b>

The increase in compensation of employees was due to promotion of staff because of succession management and recruitment of technical staff, which occurred within the Financial Year.



*State Department of Housing and Urban Development  
Annual Report and Financial Statements for the year ended 30th June 2023*

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

**4 Use of Goods and Services**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	15,232,462	14,184,212
Communication, supplies and services	1,365,727	4,211,266
Domestic travel and subsistence	115,423,459	10,739,375
Foreign travel and subsistence	8,935,774	2,758,695
Printing, advertising and information supplies & services	12,848,972	1,768,484
Rentals of produced assets	112,531,997	397,084,218
Training expenses	11,386,068	5,528,922
Hospitality supplies and services	30,244,819	5,031,995
Specialized materials and services	8,436,701	8,753,843
Office and general supplies and services	22,562,132	36,426,489
Fuel Oil and Lubricants	7,311,618	9,634,407
Other operating expenses	2,810,720,515	3,112,950,755
Routine maintenance – vehicles and other transport equipment	1,885,352	6,073,673
Routine maintenance – other assets	1,708,186	6,345,802
<b>Total</b>	<b>3,160,593,783</b>	<b>3,621,492,136</b>

The decrease in expenditure on Rental of produced assets and other operating expenses was mainly as a result of decreased during supplementary budget and Exchequer under issues.

*State Department of Housing and Urban Development  
Annual Report and Financial Statements for the year ended 30th June 2023*

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

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

Description	2022-2023	2021-2022
	Kshs	Kshs
<b>Transfers to National Government entities</b>		
Current grants to government agencies and other level of govt	83,200,000	80,000,000
Capital grants to government agencies and other level of govt	1,601,000,000	1,375,000,000
<b>Total</b>	<b>1,684,200,000</b>	<b>1,455,000,000</b>

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

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

Description	Recurrent	Development	Total 2022-2023	Total 2021-2022
	Kshs	Kshs	Kshs	Kshs
<b>Transfers to SAGAs and SCs</b>				
Civil Servants Housing Scheme Fund	-	75,000,000	75,000,000	200,000,000
Nairobi Metropolitan Area Transport	83,200,000	-	83,200,000	780,000,000
Kenya Slum Upgrading, Low Cost Housing and Infrastructure Trust Fund (KENSUF)	-	104,000,000	104,000,000	475,000,000
<b>Transfers to Projects-GoK counterpart funding</b>				
Kenya Urban Support Project (KUSP)	-	122,000,000	122,000,000	-
Kenya Informal Settlement Project (KISP)	-	1,300,000,000	1,300,000,000	-
<b>Total</b>	<b>83,200,000</b>	<b>1,601,000,000</b>	<b>1,684,200,000</b>	<b>1,455,000,000</b>

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



*State Department of Housing and Urban Development  
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**Notes to the Financial Statements (Continued)**

**6 Social Security Benefits**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	10,300,000	3,375,805
<b>Total</b>	<b>10,300,000</b>	<b>3,375,805</b>

- Social benefits guarantee that pension is automatic and that there are no delays as compared to the previous scheme.
- Implementation of public Service superannuation Scheme (PSSS) Act No. 8 of 2012 requires officers below 45 years to automatically join the scheme w.e.f 1<sup>st</sup> January, 2021 contributing 7.5% of their basic salary.

**7 Acquisition of Assets**

<b>Non -Financial Assets</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of Building	823,046,228	900,000,000
Construction of Roads	-	-
Construction and Civil Works	3,199,339,450	4,252,432,575
Overhaul and Refurbishment	37,500,000	-
Purchase of Office Furniture and General Equipment	4,761,680	701,381
Research, Studies, Project Preparation, Design & Supervision	68,123,688	391,778,732
<b>Total</b>	<b>4,132,771,046</b>	<b>5,544,912,688</b>

Expenditure under Construction and Civil works reduced significantly mainly because of budget cuts during the financial year.

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

**8 Cash and Bank Accounts**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Accounts (Note 8 A)	561,773,051	609,286,098
Cash on hand (Note 8 B)	-	-
<b>Total</b>	<b>561,773,051</b>	<b>609,286,098</b>

**8A: Bank Accounts**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Indicate whether recurrent, Development, deposit etc.</b>	<b>Exc rate (if in foreign currency)</b>	<b>2022-2023</b>	<b>2021-2022</b>
			<b>Kshs</b>	<b>Kshs</b>
Central Bank of Kenya, 1000395516, Kshs Recurrent			282,430	1,510,049
Central Bank of Kenya, 1000395583, Kshs Development			769,702	77,544
Central Bank of Kenya, 1000395672, Kshs Deposits			356,262,473	477,979,858
Central Bank of Kenya, 1000396358, Kshs Rent – A.I.A			2,343,519	35,809,702
Central Bank of Kenya, 1000396938, Kshs NaMSIP Counterpart			2,273,988	3,686,898
Central Bank of Kenya, 100039946, Kshs Kenya Urban Support			199,840,939	90,222,048
<b>Total</b>			<b>561,773,051</b>	<b>609,286,098</b>

**8B: Cash on hand**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in hand – Held in domestic currency	-	-
Cash in hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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Notes to the Financial Statements (Continued)

9 : Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Salary advances	163,874	-
District suspense	-	-
<b>Total</b>	<b>163,874</b>	<b>-</b>

*Imprests and advances Aging analysis.*

	2022-2023	% of the total	2021-2022	% of the total
Under one year	163,874	100%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>163,874</b>		<b>-</b>	

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Notes to the Financial Statements (Continued)

10 Third party deposits and retention

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	3,454,912		3,454,912	
Retention	356,262,473		477,979,858	
Estates Deposits	2,343,519		35,809,702	
<b>Total</b>	<b>362,060,904</b>		<b>517,244,472</b>	
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Prior FY</b>	<b>% of the Total</b>
Under one year	169,624,553	47%	312,037,532	60%
1-2 years	117,294,458	32%	115,040,346	22%
2-3 years	40,168,024	11%	38,332,884	7%
Over 3 years	34,973,869	10%	51,833,710	10%
<b>Total</b>	<b>362,060,904</b>		<b>517,244,472</b>	

Accounts payable comprises retention money, which is due to contractors awaiting payment instructions from Public Works and is paid on demand. This amount of deposit has been analysed.

*State Department of Housing and Urban Development  
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Notes to the Financial Statements (Continued)

**11 Fund Balance Brought Forward**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	609,286,098	686,058,135
Cash in hand	-	-
Imprests and advances	-	-
Third party deposits and retention	(517,244,472)	(448,559,760)
<b>Total</b>	<b>92,041,626</b>	<b>237,498,375</b>

**12 Prior Year Adjustments**

	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f Current Year
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	609,286,098	(1,587,593)	607,698,506
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	(517,244,472)	-	(517,244,472)
Others ( <i>Specify</i> )	-	-	-
	<b>92,041,626</b>	<b>(1,587,593)</b>	<b>90,454,034</b>

The prior year adjustments relate to Bank balances that were swept back to Exchequer at the beginning of the year of Kshs 1,587,593



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Notes to the Financial Statements (Continued)

**13 (Increase)/ Decrease in Advances and Imprests**

Description	2022-2023	2021-2022
	Kshs	Kshs
Receivables As At 1 <sup>st</sup> July (A)	-	-
Receivables As At 30 <sup>th</sup> June (B)	163,874	-
<b>(Increase)/ Decrease in Receivables (C=(B-A))</b>	<b>(163,874)</b>	-

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Payables As At 1 <sup>st</sup> July	517,244,472	448,559,760
Payables As At 30 <sup>th</sup> June	362,060,904	517,244,472
<b>Increase/ (Decrease) In Payables</b>	<b>(155,183,568)</b>	<b>68,684,712</b>

**15 Related Party Disclosures**

The following comprise of related parties to the State Department of Housing and Urban Development

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

**16 Other Important Disclosures**

**16.1 Related party transactions:**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to Related Parties</b>		
Transfers to SCs and SAGAs	1,313,200,000	1,455,000,000
Transfers to Development Project	4,193,877,538	-
<b>Total Transfers to Related Parties</b>	<b>5,507,077,538</b>	<b>1,455,000,000</b>
<b>Transfers from Related Parties</b>		
Transfers from the Exchequer	8,873,515,244	10,196,195,077
<b>Total Transfers from Related Parties</b>	<b>8,873,515,244</b>	<b>10,196,195,077</b>

**16.2 Contingent Liabilities**

<b>Contingent liabilities</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Court case PKG 16A (Nyoro Construction Company Ltd)	338,561,360	338,561,360
Court case PKG 16B (Nyoro Construction Company Ltd)	126,338,431	126,338,431
M/S Sarajevo General Engineering Co. Ltd	26,868,445	26,868,445
<b>Total</b>	<b>491,768,237</b>	<b>491,768,237</b>

*Other important disclosures (continued)*

**16.3 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
884	Irregular Charge of Expenditure under Acquisition of Assets	- The Construction and civil works expenditure of Kshs. 4,252,432,575 included unrelated expenditure totalling to Kshs 23,404,486, which include training and seminars, imprest surrenders for activities not related to construction, and payments made for routine work. However, the said expenditures relate to supervision and monitoring expenses on the construction works in relation to Kenya Urban Support Programme.	Not Resolved	
885	Compensation of Employees-Payroll Items Paid Outside IPPD	The expenditure in relation to Kshs 23,795,085 was paid to various officers to cater for gratuity to officers on employment contracts, returned salaries, Pay As You Earn (PAYE), baggage allowance, staff welfare (funeral expenses)	Not Resolved	
886	Budgetary Control and Performance	The under receipts of Ksh Kshs.4,303,073,776 was caused by inadequate exchequer issues from the National Treasury.	Not Resolved	
887	Pending Bills	It is true that Appendix 1 on pending bills show	Not Resolved	

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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)
888	Contingent Liabilities	<p>pending bills totaling to Ksh 1,366,954,768.45 as summarized under table 2 on settlement of verified and payable pending bills and not Ksh 1,362,574,428.45 as indicated in the schedule. It is also true the detailed schedule of pending bills in summary table category of the bills verified and payable shows a total of Kshs876,859,651 and not Ksh 872,479,311.10 as stated in the summary table.</p> <p>We have seen corrected the schedules appropriately and indicated the correct summaries</p> <p>It is true that the arbitral award contract under the Nakuru Town Roads Project contract no. PKG/16A of Kshs. 197,500,000 and a ruling of a Miscellaneous Application No. 579 of 2014 of Kshs.26,868,445.35 both outstanding since 31 October, 2017 and 20 August 2014 respectively which has accrued interest of Ksh. 154,662,724.12 thereby increasing the amount payable to Nyoro Construction Co. Ltd to Kshs. 402,494,393.91 as reflected in the Financial Statement.</p> <p>This was arbitral award to the contractor which</p>	Not Resolved	

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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)
		was not paid due to insufficient budget. Once the National Treasury avails budget the payments shall be processed without further delay.		
889	Uncollected Revenue from Government Houses	<p>This discrepancy has been occasioned by the following:</p> <p>a) A total of 1,469 houses have been alienated irregularly and litigation is ongoing regarding ownership. No rent is received from such houses, although they are still in our inventory. From these houses alone an estimated Ksh. 52, 884, 000 rent money is lost annually (Appendix 4.3.2(i) alienated houses).</p> <p>b) Several residential houses have been converted to other uses through boarding and are yet to be removed from the inventory. For instance, 143 houses were boarded in six surveys comprising an estimated rent of Ksh 3,832,800 per year in 2020. There have been such boards of surveys over the years leading to loss of rental revenue. Changes in the</p>	Not Resolved	



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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)
		<p>register to remove the boarded houses have been initiated. (Appendix 4.3.2 (ii). board of surveys reports)</p> <p>c) Newly completed houses for police and prisons are being assessed for rental purposes. The same had been recorded in the building register before occupation and commencement of rent recovery. We expect to receive Ksh 98,254,366 when the houses are fully occupied. (Appendix 4.3.2 (iii).</p> <p>d) County Governments deducted Ksh 106,357,860 rent monies from County Officers occupying National government houses but failed to remit the same to the State Department A demand letter was addressed to the Council of Governors (Appendix 4.3.2 (iv) samples of letters).</p> <p>e) Ksh 12,360,000 worth of rent is missing from the recently demolished houses from Shauri Moyo estate that was still part of our inventory. 4.3.2 (v)</p> <p>f) Further, a number of houses are not fully</p>		

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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)
890	Lack of Updated Inventory on Boarded Houses	<p>occupied hence contributing to the under collection. Some houses take some time to be occupied making 100% occupation hence rent receipt impossible in the course of the financial year. 4.3.2 (vi)</p> <p>It is true that there are gaps in the various components of inventory of government residential houses which are occasioned by the following factors among others;</p> <p>(i) Newly completed houses yet to be occupied whereby names of occupants may be seen as missing.</p> <p>(ii) Houses awaiting demolition where tenants have been evacuated for redevelopment. However, the process of cleaning up and updating the register is ongoing and is a continuous exercise. The State Department has also instructed the County Directors of Housing to update the inventory and forward copies to the headquarters.</p>	Not Resolved	
891	Abandoned Projects	<p>The above project comprises the construction of 100 units at Emali AP camp. The above project was awarded to M/S Buildmart Solutions Ltd</p>	Not Resolved	



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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)
		<p>under Phase 1A of Police Housing Projects. The Contractor requested for a 4th extension of the contract period of 135 weeks up to 31st December, 2020. The request was declined by the State Department given that the Contractor had performed poorly on the other extensions granted. The contractor abandoned the site without giving notice to the Project Manager.</p> <p>The project performed poorly as a result of intermittent exchequer provisions as well as the poor performance by the contractor.</p> <p>It was agreed that a mutual termination be undertaken, State Department for Public Works have completed the remeasurements, which advised on the dues to the Contractor to ensure the Mutual Termination process is completed. We will embark on the procurement of a new contractor to ensure the project is completed.</p>		
892	Gaps in Government Residential Houses Register	It is true that there are gaps in the various components of inventory of government residential houses which are occasioned by the following factors among others;	Not Resolved	

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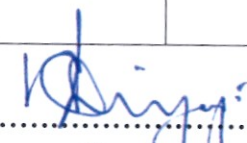
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
893	Non-Compliance with the One Third of Basic Salary Rule	<p>(i) Newly completed houses yet to be occupied whereby names of occupants may be seen as missing. See appendix 4.3.4 (1)</p> <p>(ii) Houses awaiting demolition where tenants have been evacuated for redevelopment. See appendix 4.3.4 (2)</p> <p>However, the process of cleaning up and updating the register is ongoing and is a continuous exercise. The State Department has also instructed the County Directors of Housing to update the inventory and forward copies to the headquarters.</p>	Not Resolved	
894	Unprocedural Extension of Contracts	<p>It is true that there were instances of Over Recovery of Monthly Basic Pay in Excess of a Third Rule criteria. This only happens in instances of government liabilities or court orders that take precedence over all other claims or liabilities of employees.</p> <p>It's true the State Department extended the referenced Contracts for a period of 3\No months pursuant to provisions of Section 139 of PPADA,2015.</p> <p>The 3 (Three) months sought and approved was</p>	Not Resolved	

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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)
		<p>based on the 25% threshold as provided for under Section 139(4)(e).</p> <p>The referred Contracts are implemented in the various devolved units under the State Department and every effort shall be done to ensure that the above Audit recommendations are put in place through regular inspections and visitations to the areas/regions where these services are consumed.</p>		
895	Digitization of Estate Management	<p>It is true that the Department runs on largely manual systems in managing its activities. However, efforts have been put in place towards procuring and commissioning an Enterprise Resource Planning System for the activities and functions of the department. The Department advertised for ERP system but did not find a responsive bidder. Re-advertisement will be done to ensure a suitable ERP is installed</p>	Not Resolved	



.....  
Charles M. Hinga, CBS, CA(SA)  
**Principal Secretary**



.....  
Shidzugane Charles Liyayi  
**Deputy Accountant General**  
ICPAK M/No 5068



15. Annexes

**Annex 1 – List of Projects implemented by State Department of Housing and Urban Development**

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



**Annex 2 – List of SCs, Sagas and Public Funds Under State Department of Housing and Urban Development**

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Housing Corporation (NHC)	Provide and facilitate access to innovative housing solutions	no



**Annex 3- Other Important attachments and disclosures**

**Appendix I: IFMIS Generated reports**

**Appendix II: Confirmation of transfer to other entities**

**Appendix III: Board of Survey Reports**

**Appendix IV: Exchequer Position**

**Appendix V: Deposit Analysis**

**Appendix VI: Salary Advances**

**Appendix VII: Pending bills**





Statement of Budget Execution

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-22 To JUN-24

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	129,000,000.00	0.00	(129,000,000.00)	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	8,873,515,244.45	(8,873,515,244.45)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	1,055,000,000.00	0.00	0.00	1,055,000,000.00	1,360,700.00	1,053,639,300.00	0.13%
<b>Total</b>		<b>1,184,000,000.00</b>	<b>0.00</b>	<b>(129,000,000.00)</b>	<b>1,055,000,000.00</b>	<b>8,874,875,944.45</b>	<b>(7,819,875,944.45)</b>	<b>841.22%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	897,000,000.00	0.00	(44,000,000.00)	853,000,000.00	145,732,863.55	707,267,136.45	17.08%
Use of goods and Services	13	8,521,726,302.00	0.00	(3,795,994,302.00)	4,725,732,000.00	71,894,570.00	4,653,837,430.00	1.52%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	85,410,800,000.00	0.00	(2,885,800,000.00)	82,525,000,000.00	50,000,000.00	82,475,000,000.00	0.06%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	(10,300,000.00)	0.00	10,300,000.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	7,595,663,351.00	0.00	(1,876,695,351.00)	5,718,968,000.00	245,147,701.30	5,473,820,298.70	4.29%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>102,414,889,653.00</b>	<b>0.00</b>	<b>(8,592,189,653.00)</b>	<b>93,822,700,000.00</b>	<b>512,775,134.85</b>	<b>93,309,924,865.15</b>	<b>0.55%</b>



**Statement of Budget Execution**

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-22 To JUN-24

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

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

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

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

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

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

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

Statement of Budget Execution - Development Expenditure  
 Entity: 1094-State Department For Housing & Urban Development  
 Current Period: JUL-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%
<b>RECEIPTS</b>								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	129,000,000.00	0.00	(129,000,000.00)	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	7,639,226,499.30	(7,639,226,499.30)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	1,055,000,000.00	0.00	0.00	1,055,000,000.00	1,037,863,565.00	17,136,435.00	98.38%
		1,184,000,000.00	0.00	(129,000,000.00)	1,055,000,000.00	8,677,090,064.30	(7,622,090,064.30)	822.47%
	<b>Total</b>							
<b>PAYMENTS</b>								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	7,463,000,000.00	0.00	(3,740,000,000.00)	3,723,000,000.00	2,834,343,336.20	888,656,663.80	76.13%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	4,517,000,000.00	0.00	(2,879,000,000.00)	1,638,000,000.00	1,600,999,999.55	37,000,000.45	97.74%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	7,040,000,000.00	0.00	(1,875,000,000.00)	5,165,000,000.00	4,132,771,045.70	1,032,228,954.30	80.01%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		19,020,000,000.00	0.00	(8,494,000,000.00)	10,526,000,000.00	8,568,114,381.45	1,957,885,618.55	81.40%
	<b>Total</b>							



**Statement of Budget Execution - Development Expenditure**  
Entity: 1094-State Department For Housing & Urban Development  
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: 1094-State Department For Housing & Urban Development**  
**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%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,234,288,745.15	(1,234,288,745.15)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		0.00	0.00	0.00	0.00	1,234,288,745.15	(1,234,288,745.15)	0.00%
<b>PAYMENTS</b>								
Compensation of Employees	12	859,000,000.00	0.00	(44,000,000.00)	815,000,000.00	814,091,994.45	908,005.55	99.89%
Use of goods and Services	13	390,304,649.00	0.00	(55,994,302.00)	334,310,347.00	326,250,446.55	8,059,900.45	97.59%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	90,000,000.00	0.00	(6,800,000.00)	83,200,000.00	83,200,000.00	0.00	100.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	10,300,000.00	10,300,000.00	10,300,000.00	0.00	100.00%
Acquisition of Assets	18	1,695,351.00	0.00	(1,695,351.00)	0.00	0.00	0.00	0.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		1,341,000,000.00	0.00	(98,189,653.00)	1,242,810,347.00	1,233,842,441.00	8,967,906.00	99.28%



**Statement of Budget Execution - Recurrent Expenditure**  
Entity: 1094-State Department For Housing & Urban Development  
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 CASH FLOW

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	8,873,515,244.45	10,196,195,077.35
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,037,863,565.00	1,018,000,000.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	814,091,994.45	734,778,970.60
Use of goods and Services	13	3,160,593,782.75	3,621,492,135.65
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,684,199,999.55	1,455,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	10,300,000.00	3,375,805.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for:</b>			
Adjustments during the year		(155,347,441.60)	68,684,711.80
Prior year adjustments		(1,587,592.75)	(92,226.30)
<b>Net Cash From Operating Activities</b>	A	4,085,257,998.35	5,468,140,651.60
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	4,132,771,045.70	5,544,912,688.25
<b>Net Cash Flow From Investing Activities</b>	B	(4,132,771,045.70)	(5,544,912,688.25)
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	(47,513,047.35)	(76,772,036.65)
Cash and Cash Equivalent at BEGINNING of The Year		609,286,098.30	686,058,134.95
Cash and Cash Equivalent at END of The Year	22A+22B	561,773,050.95	609,286,098.30

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: 1094-State Department For Housing & Urban Development

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	477,979,857.70	445,101,395.65
Transfers of retentions during the year	175,782,903.85	516,467,036.15
Payments made out of deposit account during the year	297,500,288.55	483,588,574.10
Closing Balance	356,262,473.00	477,979,857.70

Principal Secretary Controller	Principal Accounts
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The Statement has been prepared, reviewed and approved by the following:

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

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

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

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

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

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





### Statement of Financial Position

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	561,773,050.95	609,286,098.30
Cash Balances	22B	0.00	0.00
<b>Total Cash And Cash Equivalents</b>		<b>561,773,050.95</b>	<b>609,286,098.30</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	163,874.00	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>561,936,924.95</b>	<b>609,286,098.30</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	362,060,904.25	517,244,471.85
<b>NET FINANCIAL ASSETS</b>		<b>199,876,020.70</b>	<b>92,041,626.45</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	92,041,626.45	237,498,374.90
Prior Year Adjustment	26	(1,587,592.75)	(92,226.30)
Surplus/Deficit for the Year		109,421,987.00	(145,364,522.15)
<b>NET FINANCIAL POSITION</b>		<b>199,876,020.70</b>	<b>92,041,626.45</b>

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

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

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

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

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

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

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





## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1094-State Department For Housing & Urban  
Development

Current Period: JUL-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
<b>TOTAL</b>		0.00	0.00

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,273,385,493.75	5,455,119,672.55
Exchequer Releases/ Provisioning Account for Q2	9910201	645,795,831.05	1,067,475,428.65
Exchequer Releases/ Provisioning Account for Q3	9910201	1,375,718,117.75	743,884,398.00
Exchequer Releases/ Provisioning Account for Q4	9910201	5,578,615,801.90	2,929,715,578.15
<b>TOTAL</b>		8,873,515,244.45	10,196,195,077.35

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
Domestic Currency and Deposit	5110600	0.00	0.00
<b>TOTAL</b>		0.00	0.00

**7 Proceeds from Foreign Borrowings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		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	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		0.00	0.00

**9 Reimbursements and Refunds**

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

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	1,037,863,565.00	1,018,000,000.00
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

Item Description	Item Code	Current Period	Previous Period
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
<b>TOTAL</b>		<b>1,037,863,565.00</b>	<b>1,018,000,000.00</b>

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	628,388,611.05	547,999,655.95
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	185,703,383.40	186,779,314.65
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		<b>814,091,994.45</b>	<b>734,778,970.60</b>

#### 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	15,232,462.40	14,184,211.95
Communication, Supplies and Services	2210200	1,365,726.90	4,211,266.20
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	115,423,459.35	10,739,375.00
Foreign Travel and Subsistence, and other transportation costs	2210400	8,935,773.75	2,758,695.00
Printing, Advertising and Information Supplies and Services	2210500	12,848,972.00	1,768,484.00
Rentals of Produced Assets	2210600	112,531,997.45	397,084,217.95
Training Expenses	2210700	11,386,068.00	5,528,922.00
Hospitality Supplies and Servi	2210800	30,244,818.75	5,031,995.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	8,436,701.00	8,753,842.55
Office and General Supplies and Services	2211100	22,562,132.00	36,426,488.60
Fuel Oil and Lubricants	2211200	7,311,618.00	9,634,407.45
Other Operating Expenses	2211300	2,810,720,515.15	3,112,950,754.70
Routine Maintenance - Vehicles	2220100	1,885,352.00	6,073,673.25
Routine Maintenance - Other Assets	2220200	1,708,186.00	6,345,802.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>3,160,593,782.75</b>	<b>3,621,492,135.65</b>

#### 14 Subsidies

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

#### 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	83,200,000.00	80,000,000.00

Item Description	Item Code	Current Period	Previous Period
Capital Grants to Government Agencies and other Levels of Government	2630200	1,600,999,999.55	1,375,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>1,684,199,999.55</b>	<b>1,455,000,000.00</b>

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	10,300,000.00	3,375,805.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>10,300,000.00</b>	<b>3,375,805.00</b>

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	823,046,228.05	899,999,999.95
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	3,199,339,449.70	4,252,432,575.25
Overhaul and Refurbishment of Construction and Civil Works	3110600	37,500,000.00	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	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	4,761,680.00	701,381.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	68,123,687.95	391,778,732.05
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>4,132,771,045.70</b>	<b>5,544,912,688.25</b>

19 Finance Costs, including Loan Interest

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

**20 Repayment of Principal on Domestic and Foreign Borrowing**

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

**21 Other payments**

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

**22A Bank Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	282,429.50	1,510,048.50
Development Bank Accounts	6540000	202,880,629.00	93,986,490.15
Deposit Bank Account	6550000	358,609,992.45	513,789,559.65
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		<b>561,773,050.95</b>	<b>609,286,098.30</b>

**22B Cash Balances**

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

**23 Accounts Receivables - Outstanding Imprest and Clearance Accounts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	163,874.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		163,874.00	0.00

**24. ACCOUNTS PAYABLE**

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	5,798,431.65	39,264,614.15
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	356,262,472.60	477,979,857.70
<b>TOTAL</b>		362,060,904.25	517,244,471.85

**25. FUND BALANCES BROUGHT FORWARD**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	609,286,098.30	686,058,134.95
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	(517,244,471.85)	(448,559,760.05)
<b>TOTAL</b>		92,041,626.45	237,498,374.90

**26. PRIOR YEAR ADJUSTMENTS**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	1,587,592.75	92,226.30
County Transfers	9910300	0.00	0.00
<b>TOTAL</b>		1,587,592.75	92,226.30





### STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	8,873,515,244.45	10,196,195,077.35
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,037,863,565.00	1,018,000,000.00
<b>TOTAL RECEIPTS</b>		<b>9,911,378,809.45</b>	<b>11,214,195,077.35</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	814,091,994.45	734,778,970.60
Use of goods and Services	13	3,160,593,782.75	3,621,492,135.65
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,684,199,999.55	1,455,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	10,300,000.00	3,375,805.00
Acquisition of Assets	18	4,132,771,045.70	5,544,912,688.25
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>9,801,956,822.45</b>	<b>11,359,559,599.50</b>
	<b>SURPLUS/DEFICIT</b>	109,421,987.00	(145,364,522.15)

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

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

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

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

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

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

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





### Trial Balance Comparison Report

Entity: 1094-State Department For Housing & Urban Development

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
1310202 Capital Grants from Foreign Governments	0.00	0.00	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	0.00
1310000 Grants from Foreign Governments	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1410402 Rent of Government Buildings and Housing	0.00	1,037,863,565.00	0.00	1,018,000,000.00
1410400 Rents on land, houses and buildings	0.00	1,037,863,565.00	0.00	1,018,000,000.00
1410000 Property Income	<b>0.00</b>	<b>1,037,863,565.00</b>	<b>0.00</b>	<b>1,018,000,000.00</b>
2110101 Basic Salaries - Civil Service	628,388,611.05	0.00	547,999,655.95	0.00
2110100 Basic Salaries - Permanent Employees	628,388,611.05	0.00	547,999,655.95	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110202 Casual Labour - Others	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	0.00	0.00
2110301 House Allowance	141,331,692.75	0.00	141,541,835.55	0.00
2110307 Hardship Allowance	504,000.00	0.00	503,999.00	0.00
2110309 Special Duty Allowance	3,373,600.00	0.00	3,373,665.00	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	1,999,999.60	0.00	1,999,999.50	0.00
2110312 Responsibility Allowance	2,211,050.00	0.00	2,211,098.00	0.00
2110313 Entertainment Allowance	1,395,000.00	0.00	1,395,000.00	0.00
2110314 Transport Allowance	24,682,898.05	0.00	25,392,577.60	0.00
2110315 Extraneous Allowance	1,203,000.00	0.00	1,203,000.00	0.00
2110317 Domestic Servant Allowance	200,000.00	0.00	200,000.00	0.00
2110318 n Practising Allowance	1,677,360.00	0.00	1,677,360.00	0.00
2110320 Leave Allowance	7,124,783.00	0.00	7,280,780.00	0.00
2110322 Risk Allowance	0.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	185,703,383.40	0.00	186,779,314.65	0.00
2110000 Wages and Salary Contributions	<b>614,091,994.45</b>	<b>0.00</b>	<b>734,778,970.60</b>	<b>0.00</b>
2210101 Electricity	10,161,740.90	0.00	9,424,748.95	0.00
2210102 Water and Sewerage Charges	4,821,402.50	0.00	4,528,614.00	0.00
2210103 Gas expenses	249,319.00	0.00	230,849.00	0.00
2210100 Utilities, Supplies and Services	15,232,462.40	0.00	14,184,211.95	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,171,566.90	0.00	3,551,645.20	0.00
2210202 Internet Connections	114,783.00	0.00	239,529.00	0.00
2210203 Courier & Postal Services	56,197.00	0.00	366,092.00	0.00
2210204 Leased Communication Lines	23,180.00	0.00	54,000.00	0.00
2210200 Communication, Supplies and Services	1,365,726.90	0.00	4,211,266.20	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	20,052,044.90	0.00	3,844,533.00	0.00
2210302 Accommodation - Domestic Travel	31,897,620.00	0.00	3,149,112.00	0.00
2210303 Daily Subsistence Allowance	63,326,064.45	0.00	3,469,620.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	63,600.00	0.00	155,970.00	0.00
2210307 Passage & Transfer Expenses	84,130.00	0.00	120,140.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	115,423,459.35	0.00	10,739,375.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	7,115,173.75	0.00	979,620.00	0.00
2210402 Accommodation	19,100.00	0.00	934,965.00	0.00
2210403 Daily Subsistence Allowance	1,781,400.00	0.00	671,245.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	20,100.00	0.00	172,865.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	8,935,773.75	0.00	2,758,695.00	0.00
2210501 International News Services	0.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	340,521.00	0.00	891,415.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	149,063.00	0.00	527,770.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	12,301,988.00	0.00	89,400.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210505 Trade Shows and Exhibitions	57,400.00	0.00	259,899.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	12,848,972.00	0.00	1,768,484.00	0.00
2210603 Rents and Rates - Non-Residential	112,409,397.45	0.00	396,639,667.95	0.00
2210604 Hire of Transport, Equipment	122,600.00	0.00	444,550.00	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	112,531,997.45	0.00	397,084,217.95	0.00
2210701 Travel Allowance	588,780.00	0.00	1,375,250.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	9,860,098.00	0.00	242,600.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	68,015.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	100,235.00	0.00
2210706 Book Allowance	0.00	49,000.00	33,920.00	0.00
2210707 Project Allowance	0.00	0.00	279,825.00	0.00
2210710 Accommodation Allowance	319,700.00	0.00	1,249,207.00	0.00
2210711 Tuition Fees Allowance	666,490.00	0.00	2,179,870.00	0.00
2210700 Training Expenses	11,435,068.00	49,000.00	5,528,922.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,547,035.00	0.00	2,332,371.00	0.00
2210802 Boards, Committees, Conferences and Seminars	28,669,383.75	0.00	2,647,424.00	0.00
2210805 National Celebrations	28,400.00	0.00	52,200.00	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210809 Board Allowance	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	30,244,818.75	0.00	5,031,995.00	0.00
2211001 Medical Drugs	481,000.00	0.00	445,313.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	341,000.00	0.00	313,900.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,216,819.00	0.00	1,305,264.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	3,942,648.00	0.00	4,101,175.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,461,440.00	0.00	1,482,705.00	0.00
2211020 Uniform and Clothing Allowances	133,500.00	0.00	123,680.00	0.00
2211023 Supplies for Production	860,294.00	0.00	981,805.55	0.00
2211031 Specialised Materials - Other	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	8,436,701.00	0.00	8,753,842.55	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	21,345,845.00	0.00	32,535,471.35	0.00
2211102 Supplies and Accessories for Computers and Printers	875,917.00	0.00	2,565,218.25	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	340,370.00	0.00	1,325,799.00	0.00
2211100 Office and General Supplies and Services	22,562,132.00	0.00	36,426,488.60	0.00
2211201 Refined Fuels and Lubricants for Transport	7,311,618.00	0.00	9,581,317.45	0.00
2211203 Refined Fuels and Lubricants -- Other	0.00	0.00	53,090.00	0.00
2211200 Fuel Oil and Lubricants	7,311,618.00	0.00	9,634,407.45	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	88,648,778.00	0.00	89,597,277.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	5,862,519.00	0.00	1,831,835.00	0.00
2211310 Contracted Professional Services	2,437,116,944.90	0.00	2,572,158,536.40	0.00
2211311 Contracted Technical Services	277,040,273.25	0.00	447,463,106.30	0.00
2211323 Laundry Expenses	0.00	0.00	0.00	0.00
2211324 Registration of Land	2,052,000.00	0.00	1,900,000.00	0.00
2211300 Other Operating Expenses	2,810,720,515.15	0.00	3,112,950,754.70	0.00
<b>2210000 Goods and Services</b>	<b>3,157,049,244.75</b>	<b>49,000.00</b>	<b>3,608,072,600.40</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	1,885,352.00	0.00	6,073,673.25	0.00
2220100 Routine Maintenance - Vehicles	1,885,352.00	0.00	6,073,673.25	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	107,100.00	0.00	734,575.00	0.00
2220202 Maintenance of Office Furniture and Equipment	885,596.00	0.00	2,897,652.00	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	0.00	0.00

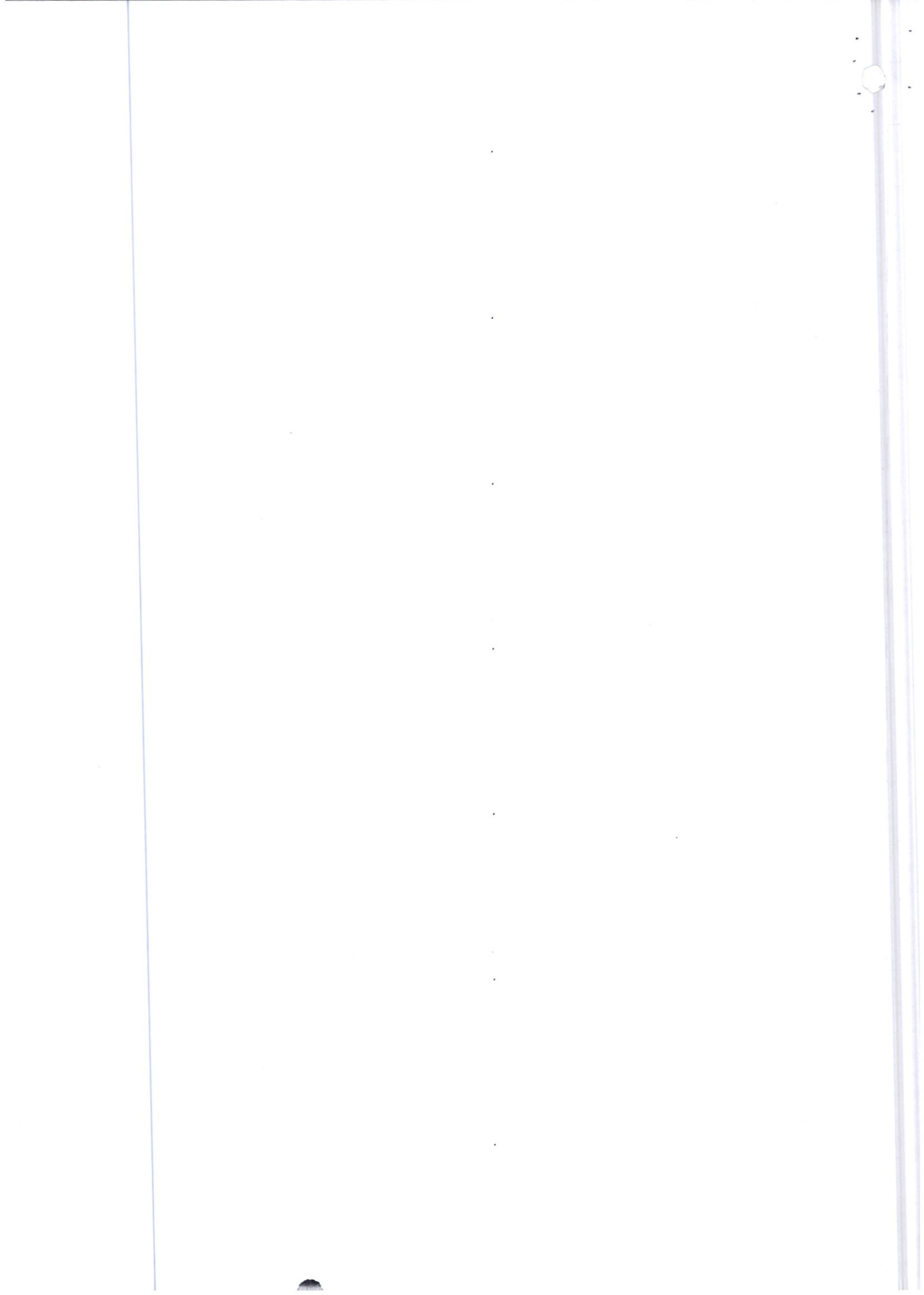
Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2220205 Maintenance of Buildings and Stations – Non-Residential	0.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	50,000.00	0.00	308,950.00	0.00
2220210 Maintenance of Computers, Software, and Networks	665,490.00	0.00	2,404,625.00	0.00
2220200 Routine Maintenance - Other Assets	1,708,186.00	0.00	6,345,802.00	0.00
2220000 Routine Maintenance	<b>3,593,538.00</b>	<b>0.00</b>	<b>12,418,475.25</b>	<b>0.00</b>
2430102 National Social Security Fund	0.00	0.00	0.00	0.00
2430100 General Government	0.00	0.00	0.00	0.00
2430000 Interest on Borrowing From Other Government Units	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2620103 African Association of Public Administration (AAPAM)/CAAPAM/CLGF	0.00	0.00	0.00	0.00
2620163 UN Habitat and Human Settlement	0.00	0.00	0.00	0.00
2620188 Shelter Afrique	0.00	0.00	0.00	0.00
2620189 Architectural Heritage Fund (AHF)	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	83,200,000.00	0.00	80,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	83,200,000.00	0.00	80,000,000.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	0.00	0.00	1,060,000,000.00	0.00
2630203 Capital Grants to Other levels of government	1,525,999,999.55	0.00	115,000,000.00	0.00
2630204 Civil servants housing scheme	75,000,000.00	0.00	200,000,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	1,600,999,999.55	0.00	1,375,000,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	<b>1,664,199,999.55</b>	<b>0.00</b>	<b>1,455,000,000.00</b>	<b>0.00</b>
2710102 Gratuity - Civil Servants	10,300,000.00	0.00	3,375,805.00	0.00
2710100 Government Pension and Retirement Benefits	10,300,000.00	0.00	3,375,805.00	0.00
2710000 Social Security Benefits	<b>10,300,000.00</b>	<b>0.00</b>	<b>3,375,805.00</b>	<b>0.00</b>
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	0.00	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110301 Refurbishment of Residential Buildings	823,046,228.05	0.00	899,999,999.95	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	823,046,228.05	0.00	899,999,999.95	0.00
3110401 Major Roads	0.00	0.00	0.00	0.00
3110402 Access Roads	0.00	0.00	0.00	0.00
3110400 Construction of Roads	0.00	0.00	0.00	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	3,199,339,449.70	0.00	4,252,432,575.25	0.00
3110500 Construction and Civil Works	3,199,339,449.70	0.00	4,252,432,575.25	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	37,500,000.00	0.00	0.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	37,500,000.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	474,381.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	4,761,680.00	0.00	227,000.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111011 Purchase of Lighting Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	4,761,680.00	0.00	701,381.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	0.00	0.00	0.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Communication Equipment				
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111114 Purchase of Survey Equipment	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	68,123,687.95	0.00	391,778,732.05	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	68,123,687.95	0.00	391,778,732.05	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>4,132,771,046.70</b>	<b>0.00</b>	<b>5,544,912,688.25</b>	<b>0.00</b>
5120201 Borrowing from Foreign Governments	0.00	0.00	0.00	0.00
5120202 Borrowing from International Organizations	0.00	0.00	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	0.00	0.00	0.00
<b>5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6510267 Nairobi Metropolitan Service Improvement Project	0.00	0.00	0.00	0.00
6510281 Nairobi Metropolitan Service Improvement Project	0.00	0.00	0.00	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	0.00	0.00
<b>6510000 Special Accounts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6530101 Ministry HQ Recurrent Bank A/C	282,429.50	0.00	1,510,048.50	0.00
6530100 Recurrent Bank Accounts	282,429.50	0.00	1,510,048.50	0.00
<b>6530000 Recurrent Bank Accounts</b>	<b>282,429.50</b>	<b>0.00</b>	<b>1,510,048.50</b>	<b>0.00</b>
6540101 Ministry HQ Development Bank A	769,702.00	0.00	77,544.25	0.00
6540100 Development Bank Accounts	769,702.00	0.00	77,544.25	0.00
6541127 Kenya Urban Support Programme Account	199,840,939.00	0.00	90,222,048.35	0.00
6541138 Nairobi Metropolitan Service Improvement Project Cpart Fund	2,269,988.00	0.00	3,686,897.55	0.00
6541100	202,110,927.00	0.00	93,908,945.90	0.00
<b>6540000 Development Bank Accounts</b>	<b>202,880,629.00</b>	<b>0.00</b>	<b>93,986,490.15</b>	<b>0.00</b>
6550101 Ministry HQ Deposit Bank A/C	356,262,473.00	0.00	477,979,857.70	0.00
6550109 Kenya Italy Debt for Development Programme	0.00	0.00	0.00	0.00
6550142 Rent from Government Building and Housing AIA(Bank)	2,347,519.45	0.00	35,809,701.95	0.00
6550143 Rent from Government Building and Housing AIA a/c	0.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	358,609,992.45	0.00	513,789,559.65	0.00
<b>6550000 Deposit Bank Account</b>	<b>358,609,992.45</b>	<b>0.00</b>	<b>513,789,559.65</b>	<b>0.00</b>
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
<b>6580000 Cash in Hand</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6590203 NBI.MET.SERV.IMPROVEMENT PROJECT CPART FND	0.00	0.00	0.00	0.00
6590200 Foreign Cash Holdings	0.00	0.00	0.00	0.00
<b>6590000 Foreign Currency and Foreign D</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6710103 Salary advance	163,874.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	163,874.00	0.00	0.00	0.00
<b>6710000 Domestic Debtors &amp; Advances</b>	<b>163,874.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
<b>6740000 Other Debtors &amp; Pre-payments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
<b>6760000 Government Imprests</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>6770000 Agency Accounts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
<b>6780000 Suspense &amp; Clearance Account</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/c's	0.00	0.00	0.00	0.00
<b>6790000 Other Current Assets (System r</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7310101 General Deposits	0.00	3,454,912.20	0.00	3,454,912.20
7310124 Deposit -Rent from Government	0.00	2,343,519.45	0.00	35,809,701.95

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Building				
7310100 General Deposits Items	0.00	5,798,431.65	0.00	39,264,614.15
7310000 Deposits	<b>0.00</b>	<b>5,798,431.65</b>	<b>0.00</b>	<b>39,264,614.15</b>
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPs	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	356,262,472.60	0.00	477,979,857.70
7320200 Other General Liabilities	0.00	356,262,472.60	0.00	477,979,857.70
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	<b>0.00</b>	<b>356,262,472.60</b>	<b>0.00</b>	<b>477,979,857.70</b>
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	112,454,053,849.10	0.00	103,580,538,604.65
9910209 Remittances to Exchequer Miscellaneous Revenue	21,398,117.55	0.00	19,810,524.80	0.00
9910200 Exchequer Provisions	21,398,117.55	112,454,053,849.10	19,810,524.80	103,580,538,604.65
9910000 Provisions	<b>21,398,117.55</b>	<b>112,454,053,849.10</b>	<b>19,810,524.80</b>	<b>103,580,538,604.65</b>
9990101 Opening Balance Bank	0.00	1,238,712,215.00	0.00	1,238,712,215.00
9990100 Opening Balance Bank	0.00	1,238,712,215.00	0.00	1,238,712,215.00
9999999 Consolidated Fund	104,707,398,668.40	0.00	94,365,839,068.90	0.00
9999900	104,707,398,668.40	0.00	94,365,839,068.90	0.00
9990000 Opening Balance Reserves	<b>104,707,398,668.40</b>	<b>1,238,712,215.00</b>	<b>94,365,839,068.90</b>	<b>1,238,712,215.00</b>
<b>Total</b>	<b>115,092,739,533.35</b>	<b>115,092,739,533.35</b>	<b>106,354,495,291.50</b>	<b>106,354,495,291.50</b>

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

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Approved By: \_\_\_\_\_ Date: \_\_\_\_\_





**MINISTRY OF LANDS, PUBLIC WORKS, HOUSING &  
URBAN DEVELOPMENT**

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Open Towers  
11 Ngara Avenue  
Nairobi

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

**INTERNAL MEMO**

TO : Principal Secretary  
Attn: Head of Accounting Unit

FROM : Director, Urban Development

Ref: MLPWHUD/UD/5/14/1/VOL.VII/66

DATE : 30<sup>th</sup> August, 2023

RE: MONIES RECEIVED INTO KUSP ACCOUNT IN THE FINANCIAL YEAR 2022/2023

The above subject matter refers.

This is to request for a confirmation of exchequer received in respect of KUSP account in the Financial Year 2022/2023.

31 September 2022	Exchequer Ref: EA/FA/78/7/028/D	147,756,008.40
24 January 2023	Exchequer	313,268,140.80
31 May 2023	County Funds Disbursement	122,020,000.00
31 June 2023	Exchequer	281,664,984.20
		<b>864,709,133.40</b>

Purity Yanani  
Project Accountant





MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND URBAN DEVELOPMENT

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Nairobi Metropolitan Area Transport Authority

To: Principal Secretary  
From: NaMATA Accountant  
Date: 19<sup>TH</sup> SEPT, 2023.  
Att: Deputy Accountant General



NaMATA wishes to confirm the amounts received from the State Department For Housing and Urban Development as at 30<sup>th</sup> June 2023 as indicated in the table below.

Confirmation of amounts received by/disbursed to NaMATA as at 30 <sup>th</sup> June 2023							
		Amounts Disbursed/received by NaMATA as at 30 <sup>th</sup> June 2023					
Reference Number	Date Disbursed	Recurrent (Kshs)A	Development (Kshs)B	Inter Ministerial (Kshs) C	Total (Kshs)(D)=(A+B+C)	Amount Disbursed to /Received by NaMATA as at 30 <sup>th</sup> June 2023 (KShs)E	Differences (Kshs)(F)=(D-E)
	23-Sep-22	22,500,000			22,500,000	22,500,000	
	18-Nov-22	22,500,000			22,500,000	22,500,000	
	30-Jan-23	15,700,000			15,700,000	15,700,000	
	06-Apr-23	22,500,000			22,500,000	22,500,000	
<b>TOTAL</b>					<b>83,200,000</b>	<b>83,200,000</b>	

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

NaMATA Accountant

Name: Joab Ndanyi Signature: [Signature]  
Date: 20/9/23





**MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND  
URBAN DEVELOPMENT**

**State Department for Housing and Urban Development  
Civil Servants Housing Scheme Fund**

Telegrams: "HOUSING"  
Telephone: NAIROBI 2718050  
When replying please quote

Ardhi House  
1<sup>st</sup> Ngong Avenue  
Off Ngong Road  
P.O. Box 30119-00100  
NAIROBI

31<sup>st</sup> August, 2023

**The Principal Secretary,**  
**State Department for Housing and Urban Development**  
P.O Box 30119-00100  
**NAIROBI.**

**Attn: Head of Accounting unit**

**RE: CONFIRMATION OF AMOUNT DISBURSED TO CIVIL SERVANTS  
HOUSING SCHEME FUND FOR FINANCIAL YEAR 2022/2023.**

The Civil Servants Housing Scheme Fund wishes to confirm the amounts received from you as at 30<sup>th</sup> June 2023 as indicated in the table below.

**Confirmation of amounts disbursed to civil servants housing scheme  
fund as at 30<sup>th</sup> June 2023**

Reference number	Date Received	Development{Kshs}
A202202289	28/09/2022	75,000,000
<b>Total</b>		75,000,000

I confirm that the amount shown above is correct as of the date indicated

Scheme Accountant

Name

*Dosgei - pegu*

Signature

Date

*14/09/2023*





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

Telegrams: "HOUSING"  
Telephone: NAIROBI 2718050  
When replying please quote

Ardhi House  
1<sup>st</sup> Ngong Avenue  
Off Ngong Road  
P.O. Box 30119-00100  
NAIROBI

14<sup>th</sup> September, 2023

The Principal Secretary,  
State Department for Housing and Urban Development  
P.O Box 30119-00100  
NAIROBI.

Attn: Head of Accounting Unit

**RE: CONFIRMATION OF AMOUNT DISBURSED TO NAIROBI  
METROPOLITAN SERVICES IMPROVEMENT PROJECT FOR FINANCIAL  
YEAR 2022/2023.**

The Nairobi Metropolitan Services Improvement Project wishes to confirm the amounts received from you as at 30<sup>th</sup> June 2023 as indicated in the table below.

**Confirmation of amounts disbursed to Nairobi Metropolitan Services  
Improvement Project Counterpart fund as at 30<sup>th</sup> June 2023**

Reference number	Date Received	Development {Kshs}
FT230593KVWG	28/02/2023	90,000,000.00
<b>Total</b>		90,000,000.00

I confirm that the amount shown above is correct as of the date indicated

Project Accountant

Name LAWRENCE K. NYAGA Signature

Date 15/09/2023





MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND URBAN DEVELOPMENT

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

KENYA SLUM UPGRADING

To: Principal Secretary

From: KENSUF Accountant

Date: 7<sup>th</sup> July, 2023.

Att: Deputy Accountant General

The KENSUF wishes to confirm the amounts received from the State Department For Housing and Urban Development as at 30<sup>th</sup> June 2023 as indicated in the table below.

Confirmation of amounts received by/disbursed to KENSUF as at 30 <sup>th</sup> June 2023							
Reference Number	Date Disbursed	Amounts Disbursed/received by KENSUF as at 30 <sup>th</sup> June 2023				Amount Disbursed to /Received by KENSUF as at 30 <sup>th</sup> June 2023 (KShs) E	Difference (Kshs) (F)=(D-E)
		Receipt (Kshs) A	Development (Kshs) B	Inter Ministerial (Kshs) C	Total (Kshs) (D)=(A+B+C)		
	16.06.2023		45,000,000		45,000,000	45,000,000	
	27.06.2023		25,000,000		25,000,000	25,000,000	
	03.07.2023		407,500,000		407,500,000	407,500,000	
	06.07.2023		677,500,000		677,500,000	677,500,000	
<b>TOTAL</b>			<u>1,155,000,000</u>		<u>1,155,000,000</u>	<u>1,155,000,000</u>	

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

KENSUF Accountant

Name: DAVID MUSAU

Signature:

Date: 07<sup>th</sup> JULY 2023



*Second Kenya Informal Settlement Improvement Project  
Reports and Financial Statements  
For the financial year ended June 30, 2023*

**Confirmation of Amounts Received by KISIP During the FY 2022/23**

<b>PROJECT NAME:</b>		<b>Second Kenya Informal Settlement Improvement Project</b>		
<b>Break down of Transfers from the State Department of Housing and Urban Development</b>				
	<b>Bank Statement Date</b>	<b>Amount (KSShs)</b>	<b>Financial Year</b>	
	06/07/2023	339,168,405	2022/2023	
	09/08/2022	500,000,000	2022/2023	
	22/09/2022	183,711,719	2022/2023	
	30/09/2022	55,000,000	2022/2023	
	19/01/2023	115,224,544	2022/2023	
	18-May-23	304,608,271	2022/2023	
	31-May-23	74,391,206	2022/2023	
	21-Jun-23	330,000,558	2022/2023	
	7-Jun-23	1,292,063,703	2022/2023	
	6-Jul-23	45,000,001	2022/2023	
	<b>Total</b>	<b>3,239,168,407</b>		

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

Project Accountant  
Second Kenya Informal Settlement Improvement Project

Head of Accounting Unit  
State Department of Housing and Urban Development



Sign ----- Sign -----



## DEVELOPMENT

## REPUBLIC OF KENYA

Date 3/7/2023

Report of the Board of Survey on the Cash and Bank Balances as at 30<sup>th</sup> June 2023..... at the close of business

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

Justus Omuga ..... - ..... CHAIRMAN  
Wesley Kapketwony ..... - ..... SECRETARY  
Monica Odeny ..... - ..... MEMBER

assembled at the office of ..... MAIN CASH OFFICE (SDH&UD) (time) on the ..... 3.00 PM and the following cash was produced :-

Notes	...	...	...	...	...	Sh. <u>Nil</u>
Silver	..	..	..	..	..	Sh. <u>Nil</u>
Copper	..	..	..	..	..	Sh. <u>Nil</u>
Cheques (as per details on reverse)	..	..	..	..	..	Sh. <u>Nil</u>
						<u>Sh. <u>Nil</u></u>

It was observed that cheques amounting to Sh. .... Nil 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 ...30<sup>th</sup> June 2023...

Cash on hand	..	..	..	..	..	Sh. <u>Nil</u>
Bank Balance	..	..	..	..	..	Sh. <u>282,430.15</u>
						<u>282,430.15</u>

The Bank Certificate of Balance showed a sum of Sh. ...913,228,380.70 Cts ..... Sh. .... Cts. .... ) standing to the credit of the account no. 1000395583

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.



.....  
Chairman.

SECRETARY ..... [Signature] MEMBER ..... [Signature] DATE 3/7/23



**REPUBLIC OF KENYA**  
 STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
 DEVELOPMENT 1094  
RECONCILIATION STATEMENT  
AS AT 30TH JUNE 2023- ONE

F.O. 30

<b>BANK BALANCE AS PER BANK STATEMENT</b>			913,228,380.70
<b>Less 1&amp;2</b>			
1	Payment in cashbook not in bank.	2,142,242,092.75	
2	Receipts in bank not in Cashbook	-	
	<i>Sub-total</i>	2,142,242,092.75	(2,142,242,092.75)
<b>Add: 3 &amp; 4</b>			
3	Payment in Bank not in Cashbook	-	
4	Receipts in Cashbook not in bank	1,229,296,142.20	
	<i>Sub-total</i>	1,229,296,142.20	1,229,296,142.20
<b>BANK BALANCE AS PER CASHBOOK</b>			282,430.15

"I certify that I have verified the Bank balance in the cash book with the Bank statement and that the above reconciliation is correct."

PREPARED BY: E.O. OOILO Designation Accountant Sign/Date

VERIFIED BY: Jacqueline M-M Designation PI Accountant Sign/Date

CONFIRMED BY: \_\_\_\_\_ Designation \_\_\_\_\_ Sign/Date

[Signature] 26/9/23

[Signature] 26/9/23

\_\_\_\_\_



**RECURRENT**  
**REPUBLIC OF KENYA**

Date 3/7/2023

Report of the Board of Survey on the Cash and Bank Balances as at 30<sup>th</sup> June 2023..... at the close of business

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

<u>Justus Omuga</u> .....	-	<b>CHAIRMAN</b>
<u>Wesley Kapketwony</u> .....	-	<b>SECRETARY</b>
<u>Monica Odeny</u> .....	-	<b>MEMBER</b>

assembled at the office of MAIN CASH OFFICE (SDH&UD) (time) on the 3.00 PM and the following cash was produced :-

Notes	...	...	...	...	...	Sh. <u>Nil</u>
Silver	..	..	..	..	..	Sh. <u>Nil</u>
Copper	..	..	..	..	..	Sh. <u>Nil</u>
Cheques (as per details on reverse)	..	..				Sh. <u>Nil</u>
						Sh. <u>Nil</u>

it was observed that cheques amounting to Sh. Nil 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 ...30<sup>th</sup> June 2023...

Cash on hand	..	..	..	..	..	Sh. <u>Nil</u>
Bank Balance	..	..	..	..	..	Sh. <u>769,702.40</u>
						<u>769,702.40</u>

The Bank Certificate of Balance showed a sum of Sh. 54,752,665.40 Cts NIL Sh.,..... Cts. - ) standing to the credit of the account no. 1000395516

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.

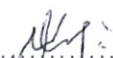


Chairman.

SECRETARY.....



MEMBER.....



DATE

3/7/23



**REPUBLIC OF KENYA**  
**STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**  
**RECURRENT 1094**  
**RECONCILIATION STATEMENT**  
**AS AT 30TH JUNE 2023-ONE**

F.O. 30

<b>BANK BALANCE AS PER BANK STATEMENT</b>			<b>54,752,665.40</b>
1	Payment in Bank not in Cashbook	54,349,493.80	
2	Receipts in bank not in Cashbook	-	
	<i>Sub-total</i>	<b>54,349,493.80</b>	<b>(54,349,493.80)</b>
<b>Add: 3 &amp; 4</b>			
3	Payment in Bank not in Cashbook	-	
4	Receipts in Cashbook not in bank	366,530.80	
	<i>Sub-total</i>	<b>366,530.80</b>	<b>366,530.80</b>
<b>BANK BALANCE AS PER CASHBOOK</b>			<b>769,702.40</b>

"I certify that I have verified the Bank balance in the cash book with the Bank statement and that the above reconciliation is correct."

PREPARED BY: Erans O. Ooko Designation Accountant Sign/Date

[Signature] 26/9/2023

VERIFIED BY: Jaueline M. Designation PIA Sign/Date

[Signature] 26/9/2023

CONFIRMED BY: \_\_\_\_\_ Designation \_\_\_\_\_ Sign/Date \_\_\_\_\_



## DEPOSIT

## REPUBLIC OF KENYA

Date 3/7/2023

Report of the Board of Survey on the Cash and Bank Balances as at 30<sup>th</sup> June 2023..... at the close of business

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

Justus Omuga ..... - ..... **CHAIRMAN**  
Wesley Kapketwony ..... - ..... **SECRETARY**  
Monica Odeny ..... - ..... **MEMBER**

assembled at the office of ..... **MAIN CASH OFFICE (SDH&UD)** (time) on the ..... **3.00 PM** and the following cash was produced :-

Notes	...	...	...	...	...	Sh. <u>Nil</u>
Silver	..	..	..	..	..	Sh. <u>Nil</u>
Copper	..	..	..	..	..	Sh. <u>Nil</u>
Cheques (as per details on reverse)						Sh. <u>Nil</u>
						<u>Sh. <u>Nil</u></u>

It was observed that cheques amounting to Sh. .... Nil 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.

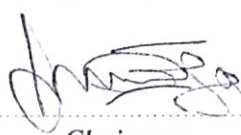
The Cash Book reflected the following balances as at the close of business on the ...30<sup>th</sup> June 2023...

Cash on hand	..	..	..	..	..	Sh. <u>Nil</u>
Bank Balance	..	..	..	..	..	Sh. <u>356,262,472.60</u>
						<u>356,262,472.60</u>

The Bank Certificate of Balance showed a sum of Sh. ...279,868,814.00 Cts NIL Sh., ..... Cts. .... ) standing to the credit of the account no. 1000395672

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.

SECRETARY.....  ..... MEMBER.....  ..... DATE 3/7/23

.....  .....  
Chairman



**REPUBLIC OF KENYA**  
**STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**  
**DEPOSIT 1094**  
**RECONCILIATION STATEMENT**  
**AS AT 31ST JUNE 2023-TWO**

F.O. 30

<b>BANK BALANCE AS PER BANK STATEMENT</b>			<b>356,262,472.60</b>
<b>Less 1&amp;2</b>			
1	Payment in cashbook not in bank.	-	
2	Receipts in bank not in Cashbook	-	
	<i>Sub-total</i>	-	-
<b>Add: 3 &amp;4</b>			
3	Payment in Bank not in Cashbook	-	
4	Receipts in Cashbook not in bank	-	
	<i>Sub-total</i>	-	-
<b>BANK BALANCE AS PER CASHBOOK</b>			<b>356,262,472.60</b>

"I certify that I have verified the Bank balance in the cash book with the Bank statement and that the above reconciliation is correct."

PREPARED BY: E.O. UOKO Designation Accountant Sign/Date

[Signature] 26/9/23

VERIFIED BY: Jacqueline M.M Designation Pl Account Sign/Date

[Signature] 26/9/23

CONFIRMED BY: \_\_\_\_\_ Designation \_\_\_\_\_ Sign/Date

\_\_\_\_\_



BANKI  
KUNIYA  
KENYA

CENTRAL  
BANK OF  
KENYA

Kenya Deposit Accounts  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 254 20 60000, Fax: 254 20 192

July 24, 2023

## CERTIFICATE OF BALANCES

Customer: 139523 STATE DEPT FOR HOUSING URBAN DEV

Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000395516	REC-STATE DEPT FOR HOUS URB DEV	KES	54,752,665.40
1000395583	DEV-STATE DEPT FOR HOUS URBAN DEV	KES	913,228,380.70
1000395672	DEP-STATE DEPT FOR HOUS URBAN DEV	KES	279,868,814.00
1000395737	CBK165-STATE DEPT FOR HOU URB DEV	KES	0.00
1000396358	RENT FROM GOVT BLDG HOUSING AIA	KES	124,323,436.75
1000396938	NAIROBI METRO SERV IMPR PROJ CFUND	KES	5,487,713.90
1000396946	KENYA URBAN SUPPORT PR IDA A61340 0	KES	388,580,362.20
1000396954	NAIROBI METR SERV IMPR PRJ NaMSIP	KES	0.00

  
**Leonard Kipsanai**  
Senior Manager  
Banking Services Division

  
**Joyce Nasieku**  
Authorised Signatory  
Banking Services Division











**DEPOSIT ACCOUNT BALANCE ANALYSIS F/Y 2022/23**

<b>DATE</b>	<b>PAYEE</b>	<b>AMOUNT</b>
11/10/2013	Rhino Technical Works	8,650,960.00
14/10/2013	Mbame Construction	5,526,331.40
06/10/2014	Jipsy Civil & Building	5,755,924.10
05/06/2017	Multiplex Construction	3,510,669.03
19/03/2018	Mineco House Ltd	3,290,480.00
26/03/2018	Cykka Works	2,359,389.87
22/01/2019	Uaso Ngiro Contractors	5,880,114.65
01/07/2019	Buildhigh Enterprises	7,964,743.60
27/01/2020	Lafey Construction	4,879,315.45
12/05/2020	Koto Housing	7,540,230.00
13/05/2020	Meera Construction	5,296,404.60
08/06/2020	Kamuti Building	5,360,705.55
30/06/2020	Haido Ltd	9,126,624.70
22/09/2020	Ocean Bay Investment	6,058,800.40
22/09/2020	Frontier Engineering Ltd	3,276,805.00
23/09/2020	Boleyn Magic Wall	9,785,094.94
15/10/2020	Contralinks Solutions	7,197,291.35
17/12/2020	Tarstone Contractors	4,407,369.00
24/12/2020	Derow Construction	4,102,730.00
06/01/2021	Scan Construction	3,233,997.50
25/02/2021	Surrow Transport	6,284,147.55
01/04/2021	Njuca Consolidated	12,630,120.02
07/04/2021	Staqs Ltd	4,360,371.00
23/06/2022	Vaghjiyani Enterprises	49,354,667.00
23/06/2022	Padaa Enterprises Ltd	3,148,152.00
06/01/2023	Fair Deal Terrazo	1,650,019.20
08/01/2023	LED Power Technologies	7,069,481.85
13/02/2023	Environment Alisters	4,948,263.95
24/02/2023	Benris Investments	4,317,792.30
03/03/2023	Firm Bridge Ltd	15,805,455.40
10/03/2023	Vanquo Roads	5,123,280.90
29/03/2023	Benisa Ltd	4,856,730.00
03/04/2023	White Span Enterprises	7,728,964.20
24/04/2023	Malili Construction	6,129,203.00
04/05/2023	Abicent International	9,916,104.70
15/05/2023	TSL Holdings	8,567,120.00
13/06/2023	Pinne Agency Ltd	63,416,834.44
14/06/2023	Widescope Construction	3,108,069.50
20/06/2023	Diwafa Investments	13,595,964.00
23/06/2023	County Builders	11,047,750.45
<b>TOTAL</b>		<b>356,262,472.60</b>



June 2023



GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Salary Advance Recovery for the month of June-2023

Employer (vote): 11404 Transport,Infrastructure,Housing, Urban Devt and Public Work

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1990029434	Miss Lucia Munyiva Mutungi	8346160	3,335.00	23,325.00	
2. 1996035001	Mrs Josephine Kanini Nyenze	11255555	7,162.00	35,806.00	
3. 2005004033	Mr Patrick Sitima Bukokhe	21318881	15,092.00	15,088.00	
4. 2011047751	Mr Kennedy Kosgey Cheruiyot	22956535	1,000.00	35,760.00	
5. 20220038368	Mr Dennis Farah Charo Toya	23261543	6,379.00	19,129.00	
<b>5 Vote Totals:</b>	<b>11404 Transport,Infrastructure,Housing, Urban</b>		<b>32,968.00</b>	<b>129,108.00</b>	



June 2023

## GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Training Levy for the month of June-2023

Employer (vote): 11404 Transport,Infrastructure,Housing, Urban Devt and Public Work

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 2018101187 Mrs	Elizabeth Mogosi Mbusiro	28591911	8,696.00	34,766.00	
1	<b>Vote Totals:</b>	<b>11404 Transport,Infrastructure,Housing, Urba</b>	<b>8,696.00</b>	<b>34,766.00</b>	

220  
220  
22





**MINISTRY OF LANDS, PUBLIC WORKS, HOUSING, AND  
URBAN DEVELOPMENT**

**State Department for Housing and Urban Development**

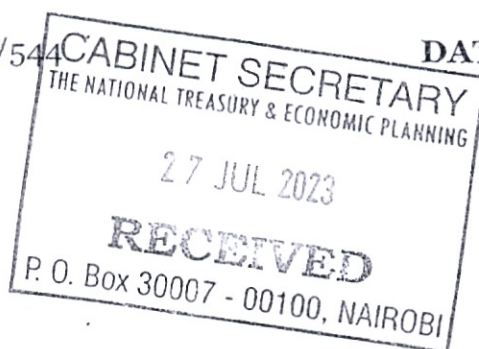
6th Floor,  
Ardhi House  
1st Ngong Avenue  
Email: [ps@housingandurban.go.ke](mailto:ps@housingandurban.go.ke)

**OFFICE OF THE PRINCIPAL SECRETARY**  
P.O. Box 30119-00100  
Tel: +254 (0) 20 2734886  
NAIROBI

REF: MLPWHUD/DH/3/3/Vol. VI/544

DATE: 26<sup>th</sup> July, 2023

**Dr. Chris Kiptoo, CBS**  
Principal Secretary  
The National Treasury  
NAIROBI



Dear PS,

**RE: PENDING BILLS FY 2022/23**

Reference is made to your circular No. 7/2023 Ref. No: ES 1/03 'U' (2) dated 21<sup>st</sup> June 2023 on the Guidelines for implementation of the FY 2023/24 and the Medium-Term Budget which required that we report on pending bills as at 30<sup>th</sup> June 2023.

Forwarded herewith, please find our list of pending bills for FY 2022/2023.

Thank you for your continued support.

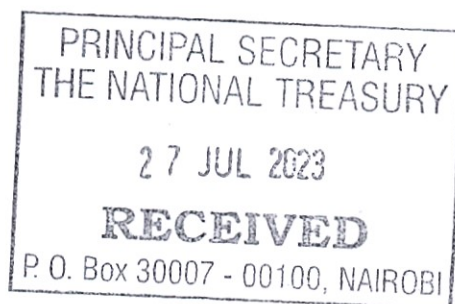
*Yours Sincerely,*

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

Encl.

c.c **Zachariah M. Njeru**  
Cabinet Secretary  
Ministry of Lands, Public Works, Housing  
and Urban Development  
NAIROBI

**Prof. Njuguna S. Ndungu, CBS**  
Cabinet Secretary  
The National Treasury  
and Economic Planning  
NAIROBI





STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

STATUS OF PENDING BILLS (as at 30 June 2023)

Analysis of pending bills

Financial Year	FY 2022/2023		Prior years		Total	Remarks
	Kshs.		Kshs.			
Category	Rec.	Dev.	Rec.	Dev.		
1 Bills verified & payable	0	1,457,911,203.00	0	131,720,348.45	1,589,631,551.45	
2 Bills under verification	0	0	0	265,726,672.10	265,726,672.10	
3 Bills under the DCI/EACC	0	0	0	0	0.00	
4 Contested/Courts Award	0	0	0	224,368,445.35	224,368,445.35	
5 Ineligible Bills	0	0	0	0	0.00	
<b>Total pending bills</b>	<b>0.00</b>	<b>1,457,911,203.00</b>	<b>0.00</b>	<b>621,815,465.90</b>	<b>2,079,726,668.90</b>	

Settlement of verified and payable pending bills

Verified and payable pending bills	Amount		Total
	Rec.	Dev.	
A Bills verified & payable	0	1,813,999,996.80	1,813,999,996.80
B Amount paid	0	0	0
C Outstanding Balance	<b>0.00</b>	<b>1,813,999,996.80</b>	<b>1,813,999,996.80</b>



Detailed Schedule of Pending Bills						
FY 2022/2023 Pending Bills - Verified & Payable						
S/No	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
	<b>Development</b>					
1	Standard Group Ltd	P.O. No. 5206	Tender Advertisement proposed launch of Affordable Housing Program, Market Infrastructure and Waterfront Development in Homa Bay County	928,000.00	2022/23	Lack of Exchequer
2	Elonino Trading Co	P.O. No. 5248	Proposed Paving of Access Roads and Parking Karanja Rd-Lower Camp	4,025,816.00	2022/23	Lack of Exchequer
3	Iten Water and Sanitation		Water for Elgeyo Marakwet County	15,750.00	2022/23	Lack of Exchequer
4	Government Adv. Agency	P.O. No. 5366	Various Advertisements (as per attached documents)	410,090.00	2022/23	Lack of Exchequer
5	Jamak Office Supplier	P.O. No. 5389	Assorted Toners	1,006,400.00	2022/23	Lack of Exchequer
6	Government Adv. Agency	P.O. No. 5208	Newspaper Advert for leasing of Office Space	401,163.00	2022/23	Lack of Exchequer
7	Government Adv. Agency	P.O. No. 5372	Newspaper Advert	3,678,563.00	2022/23	Lack of Exchequer
8	Visionlink Agencies	P.O. No. 5356	Repair and Servicing of a Photocopying Machine at PS office	432,680.00	2022/23	Lack of Exchequer
9	Vijana Tunaweza	P.O. No. 5212	2 No. Printer Laser Jet	480,000.00	2022/23	Lack of Exchequer
10	Kronix International	P.O. No. 5291	Photocopying Papers(100), Toner 410A(40) and Toner 83A(3)	1,268,400.00	2022/23	Lack of Exchequer
11	Jacqueline Waihenya	ARB.023/6/2023	Adjudicator's fees (as per attached Documents)	2,017,245.00	2022/23	Lack of Exchequer
12	Alicent Kenya Ltd	P.O. No. 5388	Toners 80A(100)	2,564,000.00	2022/23	Lack of
13	KISIP	N/A	Release of Counterpart funds to Project Account (as per attached documents)	12,500,000.00	2022/23	Lack of Exchequer
14	Nafrim Enterprises	P.O. No. 5292	Printing of Kenya Urban Forum (KUF) Programme	205,000.00	2022/23	Lack of Exchequer
15	Rumek Investments	P.O. No. 5290	Orthopedic Chairs(2)	248,800.00	2022/23	Lack of Exchequer

S/No	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
16	Bergh Internationale	P.O. No. 5334	Partitioning, Renovation and Refurbishment to Principal Secretary's Office	3,076,600.00	2022/23	Lack of Exchequer
17	Bergh Internationale	P.O. No. 5330	Partitioning, Renovation and Refurbishment to Cabinet Secretary's Office	3,024,450.00	2022/23	Lack of Exchequer
18	Lake Naivasha Resort Ltd	P.O. No. 5235	Conference Facilities for 36 Pax on 19th May 2023	153,000.00	2022/23	Lack of Exchequer
19	Royal Hotel Ltd	P.O. No. 5286	Conference Facilities (as per attached Invoice, P.O)	202,160.00	2022/23	Lack of Exchequer
20	CMC Motors Group Ltd	P.O. No. 4913	Major Service for vehicle No. GKB427S	197,508.00	2022/23	Lack of Exchequer
21	Burchs Resort Naivasha	P.O. No. 4941	Conference Facilities (as per attached Invoice, P.O)	612,500.00	2022/23	Lack of Exchequer
22	Standard Group Ltd	P.O No. 5133	Tender Advert for AHP pipeline project round one	1,468,560.00	2022/23	Lack of Exchequer
23	Regeo Intergrated (K) Solutions	P.O.No. 5211	Assorted 415 Toners, Assorted gel pens blue and black and Embossed speech papers	674,100.00	2022/23	Lack of Exchequer
24	Bigman Travel and Holiday Ltd	Kusp 239, P.O. No. 5110	Air tickets for 2 Pax who travelled to Kisumu for launch of Affordable Housing Programme KIDUSP Mission on October 24th November 2022.	65,000.00	2022/23	Invoice received late
25	Spash General Merchant	Kusp 334, P.O. No. 5227	05A Tonners Cartridge for HP LesserJet Printer (40)	991,360.00	2022/23	Invoice received late
26	Standard Media Group	Kusp 270/1, P.O. No. 5065	EOI advertisement for end of Kenya Urban Support Program (KUSP)	643,104.00	2022/23	Invoice received late
27	Darryl Investment	Kusp 333, P.O. No. 5223	Photocopier Tonner: Canon 5550 (12)	473,040.00	2022/23	Invoice received late
28	Tinnet Supplies	Kusp 181/1, P.O. No. 5411	Air tickets for officers participating in Development of Urban Strategies for five selected Cities in Kenya	65,600.00	2022/23	Invoice received late
29	Hotel Waterbuck	Kusp 366, P.O. No. 5376	Conference facilities for KUSP NPTC Working Retreat for completion and finalization of KUSP	180,000.00	2022/23	Invoice received late

S/No	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
30	Clean Ventures Ltd	Kusp 376, P.O. No. 5258	Laptops (5), TV set (1)	2,142,300.00	2022/23	Invoice received late
31	Path International Limited	Kusp 342/1, P.O. No. 5282	Return Air tickets for officers during KUSP official assignment (NRB-KSM)	297,840.00	2022/23	Invoice received late
32	Demakiyan Company Limited	Kusp 354/2, P.O. No. 5348	Toners: Kyocera 8115 (40)	1,247,400.00	2022/23	Invoice received late
33	Jamtu Contractors Ltd	P.O. No. 5313	Payment of Cert No. 14 for Kitui AP Border-Kenya Police Service	1,744,575.00	2022/23	Lack of Exchequer
34	Pinnie Agency Ltd	P.O. No. 5319	Payment for Development of Githurai Market at Kiambu County - Cert No. 7	100,000,000.00	2022/23	Lack of Exchequer
35	Pinnie Agency Ltd	P.O. No. 5000	Additional Works at Chaka, Nyeri County - Cert No. 1	31,463,640.00	2022/23	Lack of Exchequer
36	Benisa Limited	W.P Item No.D111/EN / THA/1701 JOB NO.10209L. Payment Certificate No. 7	Proposed Erection and Completion of 1No. Block of 12.No Two Bedroom and 48 No. Bedsitter Units at Chuka Police Station, Tharaka Nithi County for The Kenya Police Service	4,204,114.00	2022/23	Lack of Exchequer
37	Realeage Africa Ventures Ltd	P.O. No. 5192	Return Air Tickets from Nairobi to Mombasa	55,805.00	2022/23	Lack of Exchequer
38	Sunrise Toors and Safaris	Invoice No#s 1361, 1363	Return Air Tickets	59,075.00	2022/23	Lack of Exchequer
39	Finestarc Ventures Ltd	P.O. No. 5214	Emergency Plumbing Repairs to Jogoo Rd Phase i, Phase ii	4,842,450.00	2022/23	Lack of Exchequer
40	LE-SOL Ventures	P.O. No. 5239	Proposed Roofing and Foal Drainage Repair Works - Jogoo Rd Phase i, Phase ii Units and Deport Offices	4,866,200.00	2022/23	Lack of Exchequer
41	Vaghjiyani Enterprises Limited		Construction of Mukuru Social Housing	79,000,000.00	2022/23	Lack of Exchequer
42	Intex Construction Limited		Construction of Kibera B Social Housing	324,000,000.00	2022/23	Lack of Exchequer
43	National Youth Service		Escavation works at Mukuru Site	40,000,000.00	2022/23	Lack of Exchequer
44	Kazi Mtaani Program			821,978,915.00	2021/22	FY 2022/23 Budget Cut
	<b>Sub-Total</b>			<b>1,457,911,203.00</b>		

S/No	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
<b>Prior Years' Pending Bills - Verified &amp; Payable</b>						
45	M/S Trapezoid Construction	2006/07/MOLG/MKT/MYA/ UDD-04	Proposed Construction of Muyanga Market at County Council of Bungoma	1,474,273.00	2008/2009	Insufficient budget provision
46	Derow Brothers Construction Ltd	MLHUD/MKT-UDD/ 02- MUDETE/ 2015-2017	Proposed Construction and Completion of Mudete Market in Vihiga	44,911,989.44	2015/2016	Insufficient budget provision
47	M/S Twin Construction Company Limited	MoLG/UDD/RSD&TSPT/2012-2013/01	Proposed Construction of Modern Stadium for County Council of Nakuru at Olunguruone Shopping Centre	54,726,854.22	2012/2013	Insufficient budget provision
48	A Jiwa Shamji Ltd	MOLG/STDP/UDD-2010-11	Proposed Development of Ekerenyo Bus Park	29,750,866.10	2011/2012	Insufficient budget provision
49	Mjengo & Allied Company Ltd	MAC/ESP/KANGEMA/93-2011	Construction of fresh produce Market Shades at Jua kali in Kangema Constituency	856,365.69	2010/2011	Insufficient budget provision
	<b>Sub- Total</b>			<b>131,720,348.45</b>		
<b>Arbitration/Contested/Courts Award - Verified &amp; Payable</b>						
50	M/S Sarajevo	Application no.579 of 2014 - Arbitration between Sarajevo General Engineering Co. Ltd and Ministry of Local Government & the Principal Secretary Ministry of Devolution & Planning.	Repair and Rehabilitation of roads in Dandora, Umoja, Kayole and Gigiri in Nairobi City - Arbitration Case, Attorney General's Office directed that the amount be paid).	26,868,445.35	1999/2000	Insufficient budget provision
51	Nyoro Construction Company Limited	PKG/16A & PKG/16B. Arbitration award	Nakuru Town Roads Project - Arbitration Case, Attorney General's Office directed that the amount is paid.	197,500,000.00	1997/1998	Insufficient budget provision
	<b>Sub- Total</b>			<b>224,368,445.35</b>		
<b>Historical Pending Bills Under Verification</b>						
52	M/S Rivtoc Contractors Ltd	MOLG/UDD/FTC/2011/12	Construction of Funyula Market for the County Government of Busia	11,832,897.81	2012/2013	Bill under verification
53	M/S Channa Construction Limited	MOLG/MKT/KAK/2009-10	Proposed Kakamega Market along Kakamega Webuye Road	74,822,765.53	2010/2011	Bill under verification
54	Jumo International Ltd	ODPM&MOLG/MKT/MPT C/UDD/MP09	Development of Mbita Retail Market, Homabay County	89,964,945.85	2011/2012	Bill under verification

S/No	Supplier	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	FY when the bill was incurred	Remarks
55	Talent Graphics Ltd	MOLG/UDD/NAM/MKT-001/2010/2011	Proposed Completion of Modern Market for the Town Council of Nambale	15,917,648.55	2011/2012	Bill under verification
56	Custom General Construction Ltd	2008-09/MOLG/MKT /RTC/UDD-Ro8	Proposed Construction of modern market in Rongo Town	57,931,926.00	2008/2009	Bill under verification
57	Ngarena Investment Ltd	2008-2009/MOLG/ MKT / KCC/UDO-WM/04	Construction of Market for the County Council of Kitui Town	15,256,488.36	2009/2010	Bill under verification
	<b>Sub-Total</b>			265,726,672.10		
	<b>Grand Total</b>			2,079,726,668.90		

