


REPUBLIC OF KENYA



Enhancing Accountability

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DATE: 28 MAY 2025	DAY: Wednesday
REPORT	
TABLED BY:	Hon. Owen Bwayo, MP Deputy Leader of the majority party
CLERK-AT THE-TABLE:	Turker Ng'ayo

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THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR HOUSING
AND URBAN DEVELOPMENT**

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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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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, 2024

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
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1. Acronyms and Glossary of Terms

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

2. Key Entity Information and Management

(a) Background information

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

The Ministry of Lands, Public Works, and 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 integrated infrastructure for sustainable socio-economic development.

Our Core Functions

The functions for the State Department for Housing and Urban Development in the Ministry Lands, Public Works, and Housing and Urban Development are derived from the Executive Order No.2/2023. 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;

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- 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

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(c) Departments

The State Department comprises the following;

- General Administration and Planning
- Housing
- Slum Upgrading
- Estates
- Public Office Accommodation (POAD)
- 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)
- Metropolitan Department


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(e) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Name	Designation	
1.	Hon. Alice Wahome	Cabinet Secretary	
2.	Charles M. Hinga, CBS, CA(SA)	Principal Secretary -Accounting Officer	
3.	Hiram M. Kahiro, OGW	Secretary, Administration	
4.	Said Athman	Secretary Housing	

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No.	Name	Designation	
5.	Eng. Benjamin Njenga	Secretary, Urban and Metropolitan Development	

(f) Fiduciary Oversight Arrangements

Composition of the Committee Members

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

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

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

The committee was responsible and instrumental in:

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

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

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

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

- iii. Budget Implementation Committee Activities**
 - i. To review and consider the cash flow plans
 - ii. To review the utilization of cash limits and consider any changes as may be required
 - iii. To review the utilization of donor funds voted for the MDA
 - iv. To advise the Accounting Officer on any changes related to the budget implementation

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- v. To review and recommend reallocation of expenditures
- vi. To review and approve the submission of the expenditure returns, IPPD, Pending Bills, A.I.A returns for the MDAs and recommend the actions to be taken
- vii. To participate in Sector Working Groups; and
- viii. To prepare budgets in consultation with Heads of Departments

iv. Parliamentary Committee Activities

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

v. Development Partner Oversight Activities

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

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

vi. Human Resources Management Advisory Committee Activities

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

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

vii. Training Committee activities

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

Their duties include:

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

(g) Entity Headquarters

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

(h) Entity Bankers (all banks)

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

(i) Independent Auditors

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

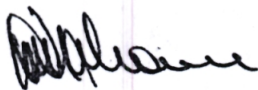
(j) Principal Legal Adviser

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

3. Statement by the Cabinet Secretary

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

As a result of prudent expenditure, key flagship projects and programmes were implemented and completed. These projects among them include: 605 Affordable housing units completed and 251 beneficiaries were facilitated with Kshs 1,342,798,992 worth of mortgage ; 210 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 25No. high mast flood lighting in various counties.



.....
Hon. Alice Wahome

CABINET SECRETARY

MINISTRY OF LANDS, PUBLIC WORKS, HOUSING & URBAN DEVELOPMENT

4. Statement by the Principal Secretary

Analysis of Expenditure for General Administration, Planning and Support services programme by Economic Classification –Finance to provide

In the 2023/24 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 0.9 billion while use of goods and services amounted to Kshs 2.5 billion.

Summary of Major Achievements

a) Housing Development and Human Settlement

During 2023/24 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, 605 Affordable housing units at Bondeni Nakuru were completed while 26,772 affordable and social housing units were under construction at different levels of completion; 210 housing units for National Police and Prison Services were completed and 690 units ongoing at various levels of completion; 4 markets were completed while 5 other 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 Nyansiongo market in Nyamira County. Ongoing construction of Kangari market at 75%, Muthithi phase II at 75%, Gikomba Phase II at 68% and Mathare North at 88%. Completed construction of Ogembo ESP market and others ongoing at various levels of completion. Construction of Mitubiri landfill is ongoing at 85%.

c) General Administration, Planning and Support Services

This programme offers administrative and support services to the Sub-sector and the following are the key outputs achieved: 22 Members of Corruption Prevention Committee were trained on

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corruption prevention by EACC, 38 No of staff were trained on Evaluation of bids for Affordable Housing Projects contracts.

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:

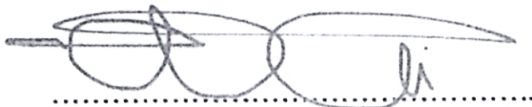
- 1) Proper costing of projects
- 2) Project supervision
- 3) Regular engagement with stakeholders such as the National Treasury, Parliament and Project beneficiaries.
- 4) Strict adherence to Public Finance and Procurement laws

Implementation Challenges

- i. Budgetary cuts coupled with delayed release of exchequer during budget implementation led t to slow implementation of programs and thereby translating to pending bills
- ii. Inadequate serviceable and suitable land for development of projects and lack of land bank.
- iii. Litigation that delays implementation of projects
- iv. Implementation of KUSP II was slowed down by delays in release of program funds for FY 2023/24.
- v. Non-compliance by some counties to commitments on their obligations as per the signed participation agreements for KISIP2 projects
- vi. Lengthy time taken by County Assemblies in approving the Local Physical Development Plans under KISIP2

Solutions/recommendations to overcome above Challenges

- i. Explore alternative source of funding to supplement exchequer such as Public Private Partnerships (PPPs) and Joint Ventures in project financing to reduce risks associated with dependency on exchequer funding.
- ii. Continuous engagement and sensitization of stakeholders before and during project implementation.
- iii. Formulation of Market Development and Management Policy and Guidelines jointly by national and county governments.
- iv. Deliberate investment in housing and urban infrastructure by the National and county governments and establishment of a land bank.
- v. Strengthen monitoring and evaluation frameworks for project implementation.
- vi. Use of digital platform to enhance rent/mortgage collection and service deliveries
- vii. Embrace new and emerging technologies in construction
- viii. Fast-tracking of relevant policies, bills and legislations for effective implementation of the sub-sector mandate.
- ix. Enhance Public participation and stakeholders' involvement (at both National and County level) at all phases of project to ensure smooth implementation and ownership of projects.
- vii. The Counties need to allocate counterpart budgets to support various Project implementation aspects such as those related to Safeguards instruments implementation (ESIAs & RAPs)
- viii. Council of Governors (CoG) to support respective Counties FastTrack approvals of Local Physical Development Plans by County Assemblies



Charles M. Hinga, CBS, CA(SA)
Principal Secretary
STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

5. Statement of Performance Against Predetermined Objectives for the FY2023/24

Progress on the attainment of Strategic Objectives through Performance Contracting

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

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Programme	Key Outputs	Key Performance Indicators	Target 2023/24 (%)	Actual (%)	Remarks
Housing Development and Human Settlement	Housing units	% completion works of 605 affordable housing units in Bondeni, Nakuru	100	100	Project Completed and sale ongoing.
		No. of beneficiaries of Civil Servants mortgage	200	251	Ksh1,342,798,992 worth of mortgage disbursed
		% completion of 1,080 social housing units at Mukuru Meteorological site, Nairobi	100	90.68	External finishing works ongoing.
		% completion of 1,296 social housing units at Mukuru Meteorological site, Nairobi	50	56	Construction works ongoing
		% completion of 4,054 social houses in Kibera Zone B	50	24	Construction works ongoing
		% completion of 5,360 social housing units in Mavoko, Nairobi	10	7	Contract terminated
		% completion of 1,050	40	60	Construction works ongoing

Programme	Key Outputs	Key Performance Indicators	Target 2023/24 (%)	Actual (%)	Remarks
		social housing units in Ruiru, Kiambu			
		% completion of 3,248 social housing units in Shauri Moyo A, Nairobi	50	12	Construction works ongoing
		% completion of 6,704 social housing units in Starehe, Nairobi	15	2	Finishes for show house ongoing
		% completion of 800 housing units for Disciplined forces/ Services	100	76	Bungoma police station (50 units) ,Thika main Prison(60 Units) and Shimo la Tewa (100 units) completed. Construction ongoing in other sites at an average of 73% completion as follows; <ul style="list-style-type: none"> • Bondo AP Line (60 units) - 95%, • Ndaragwa police station (60 units) - 76%, • Kathiani Police station (60 units)-73%, • Langas Police Station (60 units) - 95%, • Kisii GK prison (60 units)- 70% • Sondu police station (60 units) -40%, • Eldas police station (60 nits) -75%

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Programme	Key Outputs	Key Performance Indicators	Target 2023/24 (%)	Actual (%)	Remarks
					<ul style="list-style-type: none"> • Chuka police station (60 units) -99% • Kajiado police station (100 units)-82% • Banissa police station (60 units)-65% % and ASTU HQs Gilgil (60 units)Housing Project-35%
	Capacity building on low- cost housing	Training centres established	8	0	Land identification process completed, construction not commenced due to insufficient funds
		No. of trainees on ABMT	2800	60	Trainings affected by insufficient funds
	Markets	% completion of Nakuru Multipurpose Market	100	96	Ongoing
		% completion of Sangálo market sheds in Bungoma	100	100	Completed, awaiting handover to the county
		% completion of Jera Market	100	100	Completed, awaiting handover to the county
		% completion of Esise Market in North Mugirango	100	95	On-going Awaiting extension of contract period
		% completion of Dundori Market in Nakuru	100	100	Completed and handed over

Programme	Key Outputs	Key Performance Indicators	Target 2023/24 (%)	Actual (%)	Remarks
		% completion of Lafey Market in Mandera	100	85	Construction works ongoing
		% completion of Wajir North Market in Wajir	100	100	Construction works completed
		% completion of Bahati Market in Nakuru	100	30	Slow progress of work Awaiting extension of contract period
		% completion of Kahawa Market in North Mugirango North	100	90	Pending works include; -painting of the main market shed -Addressing leakages in the market stalls -Installing of electrical fittings - Repairs of toilet fittings and septic tanks.
	Physical and Social Infrastructure	% completion of Malindi Health Centre	100	80	Ongoing
		% completion of classrooms at Mlimani Pry Sch in Nakuru	100	80	Ongoing
		% completion of classrooms at Chiakariga Girls Sec. Sch. in Tharaka Nithi	80	65	Ongoing
		No. of high mast floodlighting structures installed	25	25	Installation of highmast floodlights completed in various counties as follows; • 4No. in various sites in Kiambu county

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Programme	Key Outputs	Key Performance Indicators	Target 2023/24 (%)	Actual (%)	Remarks
					<ul style="list-style-type: none"> • 3.No. in various sites in Nakuru county • 2.No. in various informal settlements in Baringo County • 2.No. in various sites in Wajir County • 3.No. in Laikipia County • 2.No. in Meru County • 1.No in Borabu, Esise Division, Nyamira County(Handed over) • 6.No. in Kosachei, Juakali, Naibei, Turbo, Elgon Estate and Talgate in Uasin Gishu County • 1.No in Ngong Sub-County, Kajiado County • 1.No in Mwingi Sub-County, Kitui County • 1.No in Narok County- 100% (Handed over) • 1.No in Bahati Sub County Nakuru County (Handed over) • 1.No in Kericho County • 1.No in Kiambu County.
	Refurbished government houses	No. of housing units refurbished	1500	223	Refurbishment done in various counties

Programme	Key Outputs	Key Performance Indicators	Target 2023/24 (%)	Actual (%)	Remarks
Urban and Metropolitan Development	Mitubiri sanitary landfill	% Completion	100	85	Ongoing
	Githurai Wholesale Market	% Completion	100	100	Project completed and handed over to county
	Construction of Gikomba market Phase II, Nairobi	% completion	100	68	Ongoing
	Construction of Kangari market, Murang'a	% completion	100	75	Ongoing
	Construction of Nyansiongo market	% completion	100	100	Project completed
	Construction of Muthithi market, Murang'a	% completion	100	75	Ongoing
	Mathare North Market in Nairobi	% Completion	100	88	Ongoing
	Social and physical infrastructure facilities	No. of ESP markets completed	10	1	Ogembo ESP market completed, Segla and Sirisia ESP Markets are ongoing at 92 % and 75% completion level respectively.

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Programme	Key Outputs	Key Performance Indicators	Target 2023/24 (%)	Actual (%)	Remarks
	Implementation of Kenya Urban Support Programme (KUSP)	No. of Municipalities implementing KUSP	59	59	Financial management training for municipal managers, engineers and accountants for 59 participating municipalities
	Second Kenya Urban Support Program (KUSP 2)	No. of Municipalities implementing KUSP	79	-	KUSP II became effective on 14th March 2024. However, disbursement of urban institutional Grants (UIG) and urban development Grants (UDG) will commence in the first quarter of FY 2024/25
	Urban Areas and Cities (General) Regulations 2023 to operationalize the Urban Areas and Cities Act as per section 53 of	Completed guidelines	1	-	Draft presented to Senate committee on Housing for pre-publication approval. The committee provided comments which are being addressed by State Department

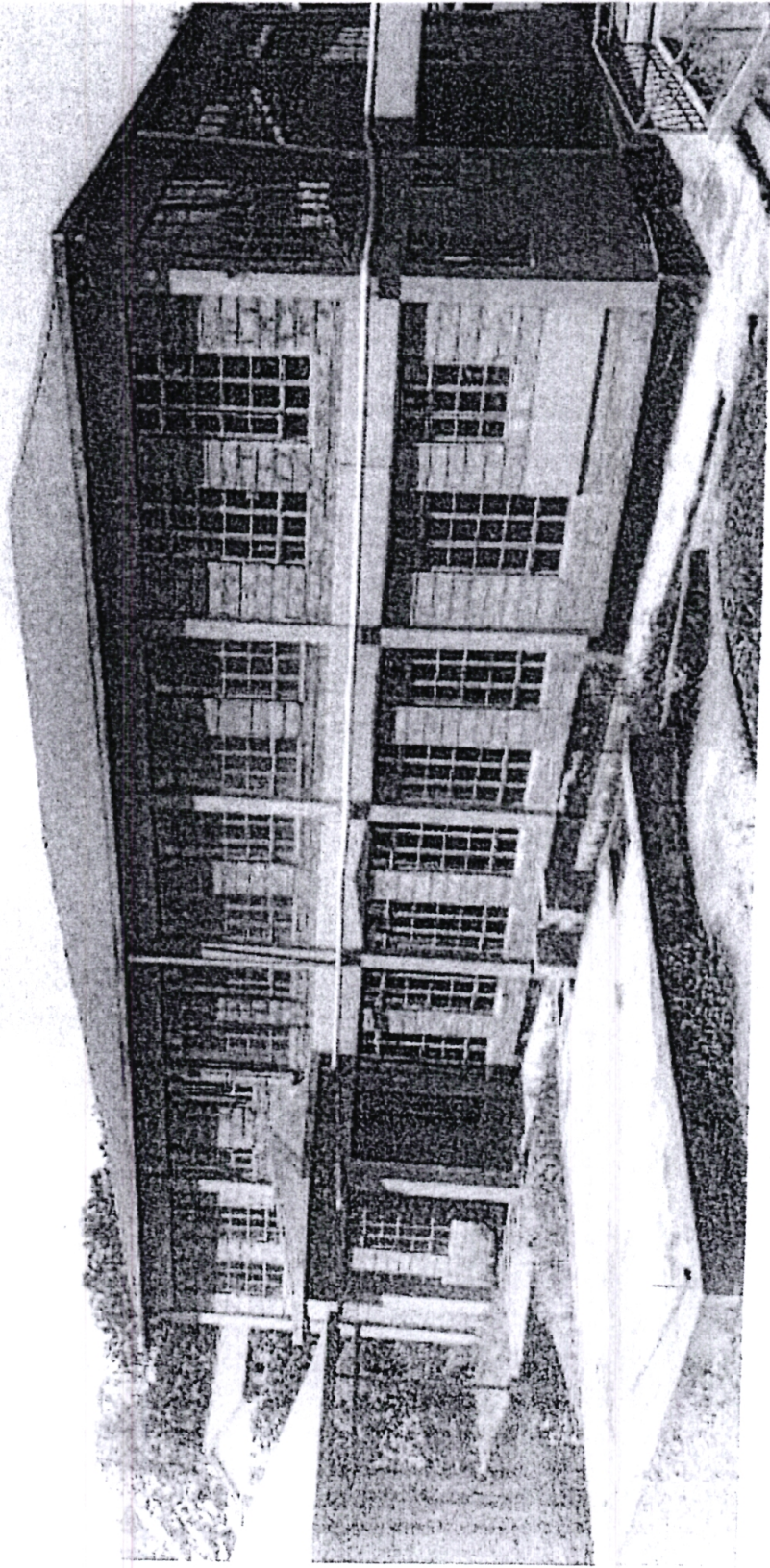


FIGURE 11 NYANSIONGO MODERN MARKET

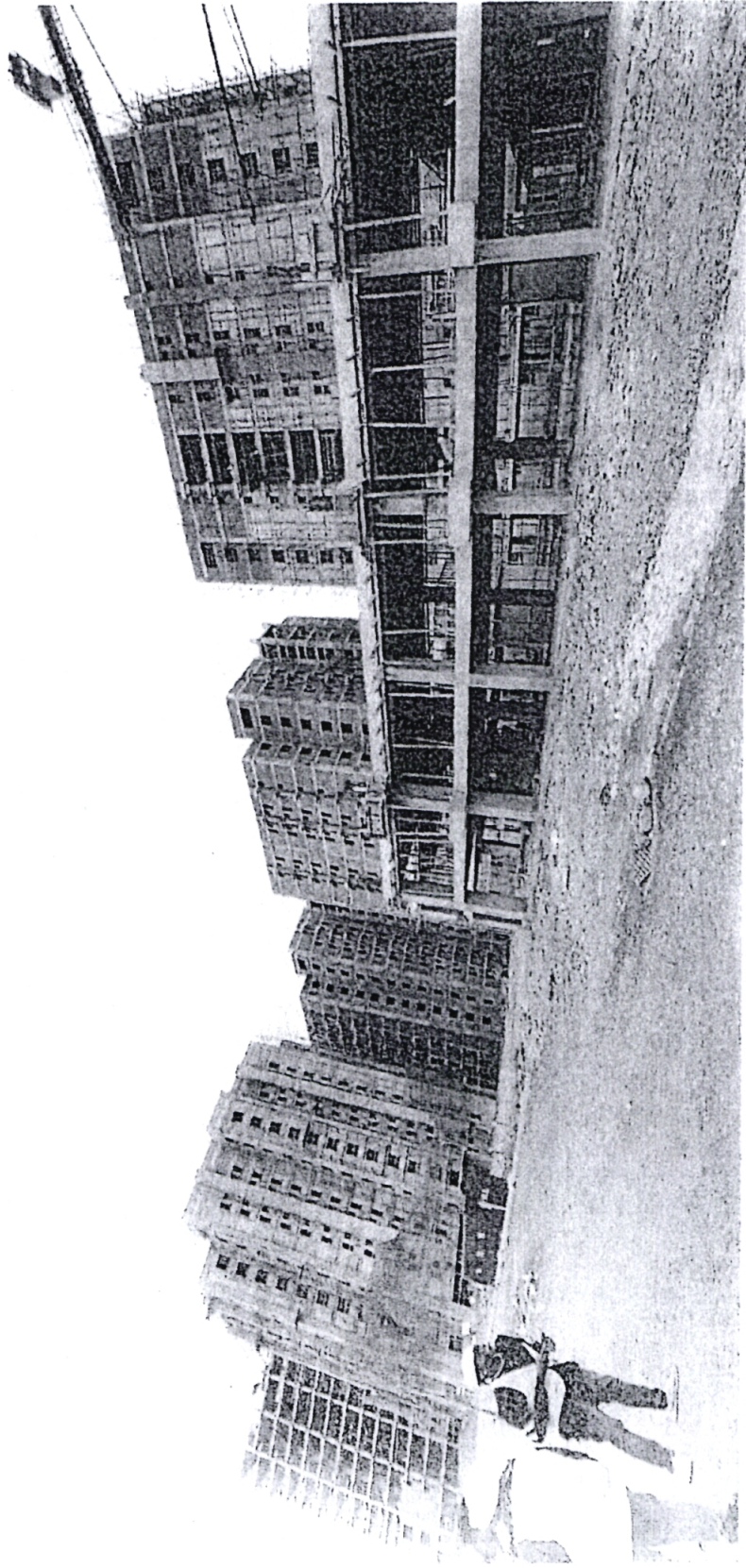


Figure 2 : MUKURU (METEOROLOGICAL SITE)

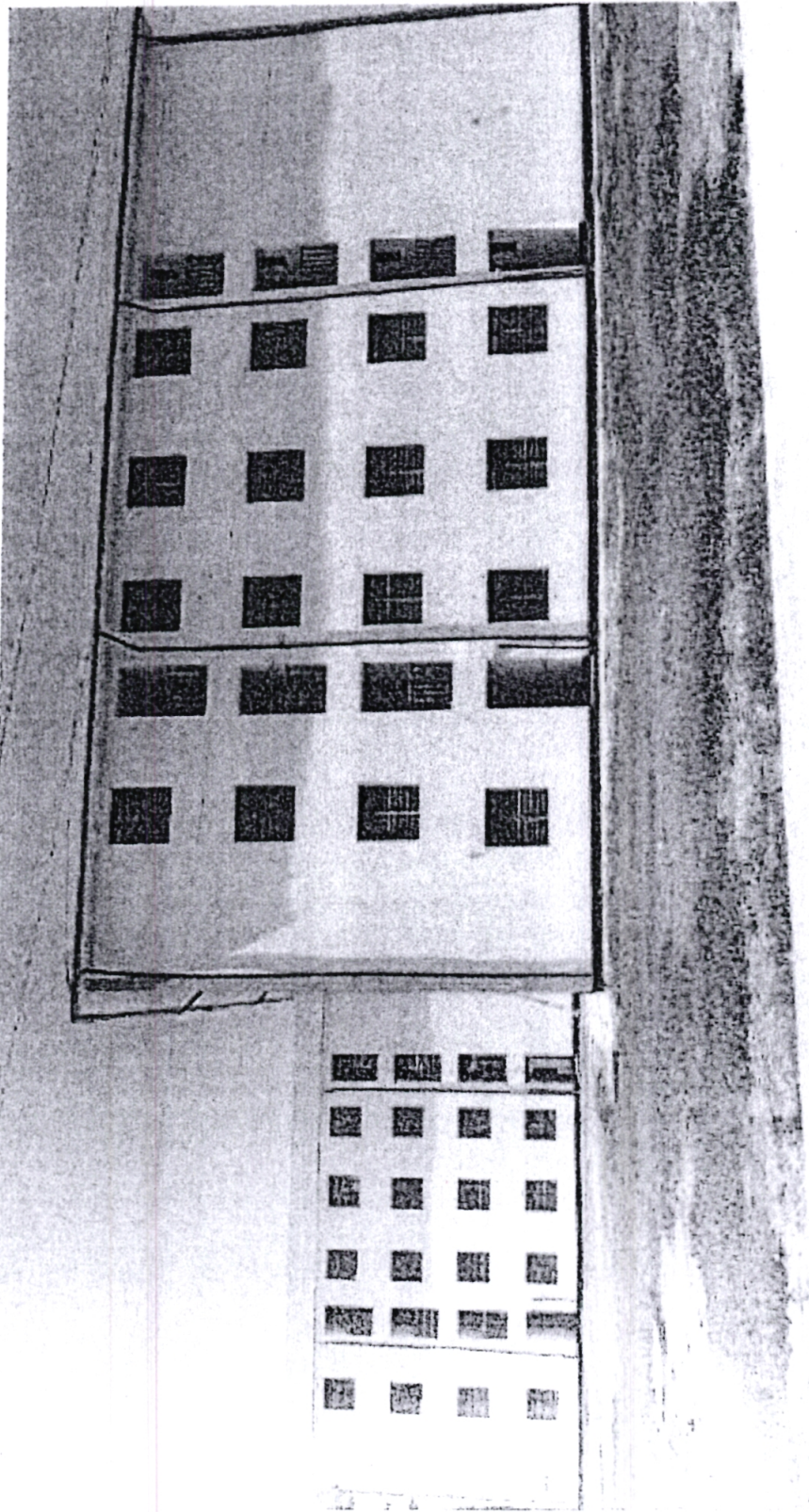


Figure 3 : SHIMO LA TEVA POLICE HOUSING

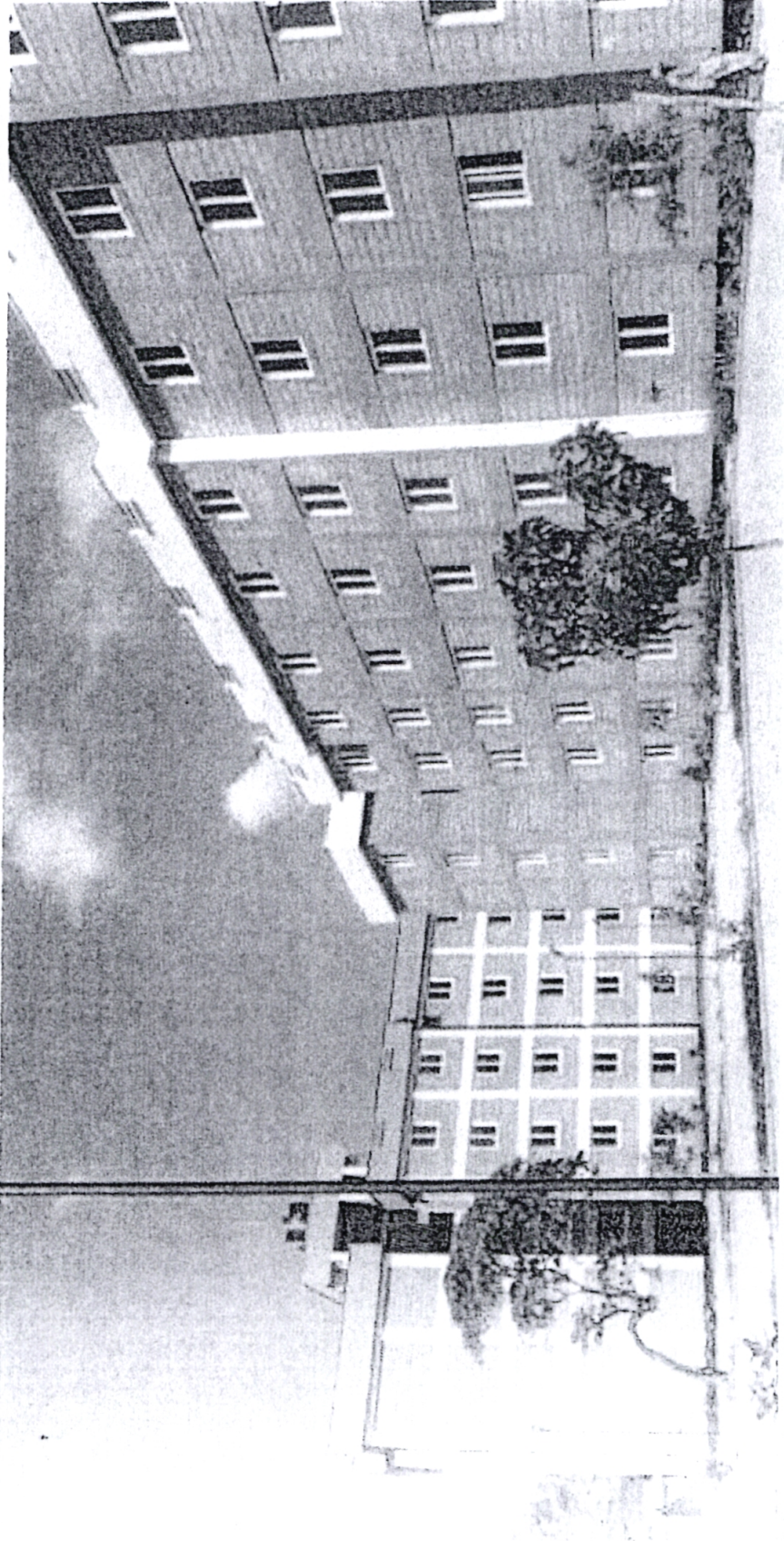


Figure 4: BONDENI NAKURU AHP

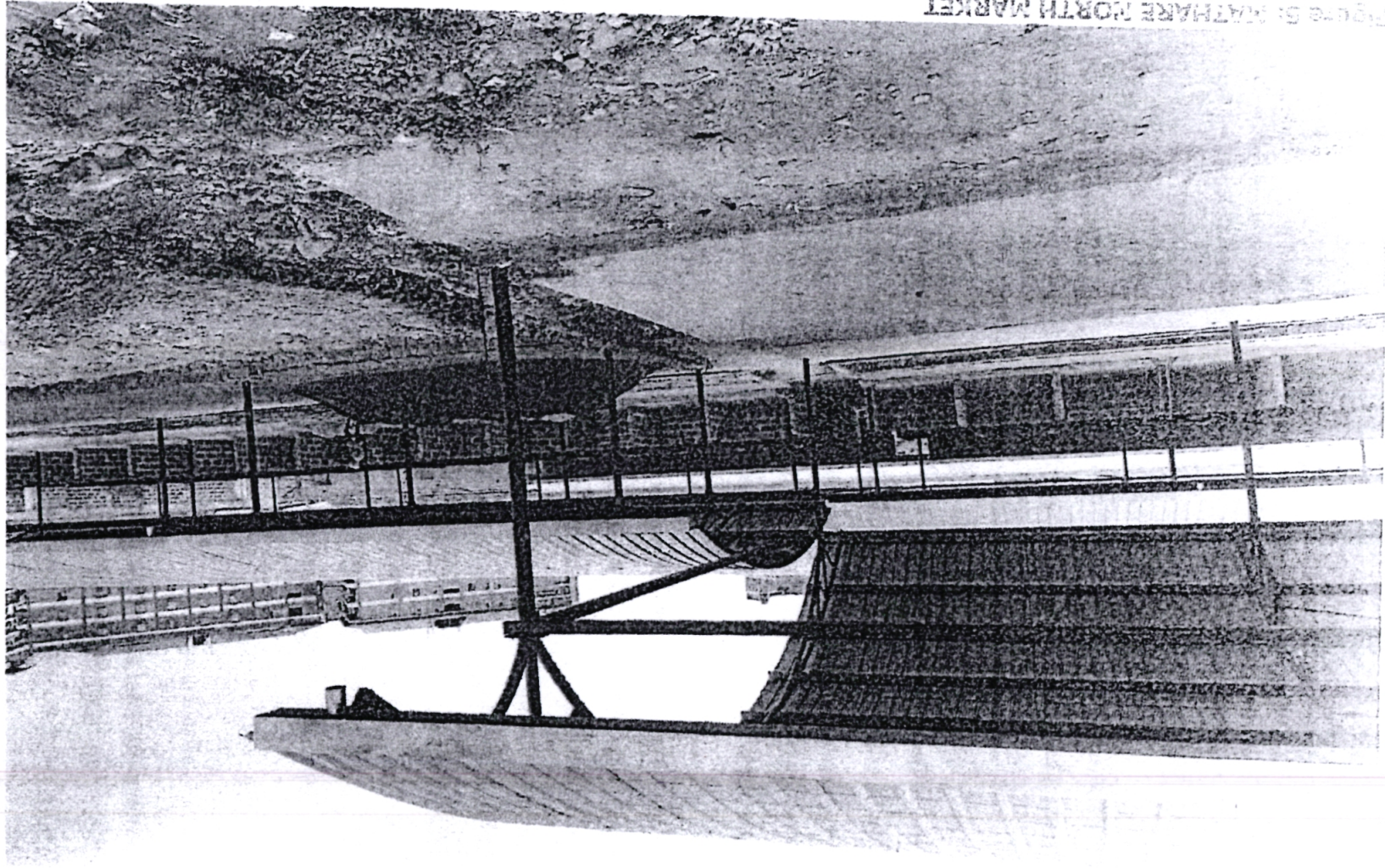


Figure 5: KATHARE NORTH MARKET

6. 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 /climate change/ mitigation of natural disasters

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

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

ii. Responsible Supply chain and supplier relations

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

iii. Responsible marketing and advertisement

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

iv. Product stewardship

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

e) Community Engagements

The State Department engaged communities in which it implements projects through committees formed at the community level called Settlement Executive Committee (SEC), which are representative enough of the land lords, tenants, youth, religious leaders, NGOs, CBO's, widows and also the local administration inking the Member of County Assemblies, Ward Administrators and also the Chiefs. These community

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

leaders have been key in selecting a wide range of projects including those that touch on the social investment platforms.

7. 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, 2024. 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, 2024, 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 State Department, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

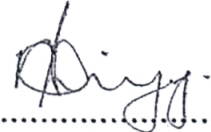
The Accounting Officer in charge of the State Department of Housing and Urban Development confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit 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.

Approval of the financial statements

The financial statements were approved and signed by the Accounting Officer on 12-09-
2024.



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



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

REPUBLIC OF KENYA

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Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Housing and Urban Development set out on pages 1 to 46, which comprise the statement of financial assets and financial liabilities as at 30 June, 2024 and the statement of receipts

Report of the Auditor-General on State Department for Housing and Urban Development for the year ended 30 June, 2024

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of State Department for Housing and Urban Development as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.78,183,381,707 and Kshs.45,493,272,431, respectively, resulting in budget underfunding of Kshs.32,690,109,276 or 42% of the budget. However, the State Department utilized an amount of Kshs.45,442,941,304 against actual receipts of Kshs.45,493,272,431 resulting to underutilization of Kshs.50,331,127 or 0.1% of the actual receipts.

The underfunding affected the planned activities and may have impacted negatively on service delivery.

2. Long Outstanding Pending Bills

Attention is drawn on the Table 1 on analysis of pending bills reflects total pending bills of Kshs.1,443,579,325. The pending bills were categorized as bills verified and payable and bills under verification of Kshs.1,117,852,653 and Kshs.265,726,672, respectively. Management explained that the reason for non-payment of the bills categorized as verified and payable was due to inadequate Exchequer releases during the year. However, there was no explanation why the pending bills categorized under verification has remained unverified for over a long period of time.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Emphasis of Matter and Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the issues remained unresolved.

Other Information

The Management is responsible for the other information set out on page iii to xxxv which comprise of Key Entity Information and Management, Statement of Governance, Statement by the Cabinet Secretary, Statement by the Principal Secretary, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 the 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. Non-Compliance with One-Third Rule on Basic Salary

Review of the State Department's payroll for the month of June, 2024 revealed that thirty-six (36) employees were earning salaries below the recommended one-third of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 which states

that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class employers or employees or any trade or industry. This may expose staff to pecuniary embarrassment.

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

2. Stalled Construction of Economic Stimulus Programme Markets - Cluster 51

The statement of receipts and payments reflects acquisition of assets balance of Kshs.16,562,700,010. The balance includes construction and civil works balance of Kshs.15,312,065,668 as disclosed in Note 8. Included in the construction and civil works expenditure is an amount of Kshs.5,212,826 paid to a contractor. The total contract sum was Kshs.147,766,679 which was awarded under cluster 51 on the construction of the Kasarani, Gilgil and Mzee wa Nyama market which as at the time of audit in October, 2024 had stalled at 15% works completion with 100% of time lapsed. No evidence has been provided by Management to show how the issue is being addressed.

In the circumstances, the value for money incurred on the stalled projects could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

1. Other Receipts

1.1 Unrealized Collection of Appropriation-In-Aid (AIA)

The statement of receipts and payments reflects other receipts balance of Kshs.974,753,049 in respect of rent collections from various Government houses.

However, the statement of comparison of budget and actual amounts shows that the state department had budgeted to collect Kshs.1,115,000,000 against an actual comparison basis of Kshs.974,753,049 resulting in revenue under collection of Kshs.140,246,951 or 13% of the budget.

1.2 Unremitted Rent Revenue

Review of revenue records and payroll by-products (payrolls on house rent deductions) showed that the State Department expected to receive rent amount of Kshs.1,063,088,053. However, review of annual rent receipts revealed that the Department received Kshs.974,753,049 resulting in unrealised rent of Kshs.88,335,004.

1.3 Uncollected Rent Revenue from Government Houses

The total number of Government houses across the country as at 30 June, 2024 stood at forty-nine thousand, five hundred and fifty-five (49,555) with an expected monthly rental income of Kshs.109,799,669 resulting in an annual rent potential of Kshs.1,317,596,028 assuming full occupancy. However, the rent collections on Government houses for the financial year amounted to Kshs.974,753,049 leading to an under performance of Kshs.342,842,979 or 26% of the full potential. The under collection of rent is likely to impact negatively on the ability of the State Department to meet its revenue and expenditure target.

1.4 Boarded Houses

Review of the Government Houses Inventory held by State Department of Housing and Urban Development showed that five thousand three hundred and ninety-seven (5,397) Government houses have been boarded countrywide either through demolition, transfer to other entities, natural perils (fire, flooding, condemned, re-development) or converted to office for other entities. The boarding of the houses has depleted the Government houses resulting to revenue loss and reduced availability of houses for critical Government services. These boarded houses had an estimated annual rent of Kshs.176,829,360 assuming full occupancy. However, despite the boarding of the houses, there is no evidence that the State Department has embarked on re-stocking of the Government houses pool/inventory.

In the circumstances, the effectiveness of internal controls on revenue collection could not be confirmed.

2. Lack of Ownership Documents

The State Department entered into contracts with various contractors for the construction of Affordable Houses across the country at a total contract sum of Kshs.49,456,549,086. However, land ownership documents for sites where the projects are being implemented were not provided for audit review.

In the circumstances, it could not be confirmed on how the sectional titles would be processed without the original land ownership documents and this could hinder the Affordable Houses sale to the public.

3. Failure to Close Dormant Bank Accounts

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs.903,431,981. The balance includes amounts of Kshs.1 and Kshs.29,166 in respect of Kenya Urban Support Program Account and Housing Fund Tax Account, respectively. However, the two bank accounts are dormant and no transactions are carried out in the accounts since the Kenya Urban Support Program 1 was finalized and closed while the Housing Fund Tax was transferred to the Affordable Housing Fund.

No explanation was given for failure to close the two dormant bank accounts.

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 the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

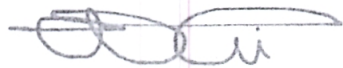
20 December, 2024

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

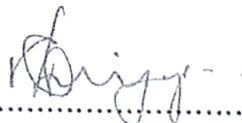
9. Statement of Receipts and Payments for the Year ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Social Security Contribution	1	34,720,649,228	-
Exchequer releases	2	9,797,870,155	8,873,515,244
Other Receipts	3	974,753,049	1,037,863,565
Total Receipts		45,493,272,431	9,911,378,809
Payments			
Compensation of Employees	4	919,026,189	814,091,994
Use of Goods and Services	5	2,510,292,144	3,160,593,783
Grants and Transfers to Other Government Entities	6	25,440,000,000	1,684,200,000
Social Security Benefits	7	10,922,960	10,300,000
Acquisition of Assets	8	16,562,700,010	4,132,771,046
Total Payments		45,442,941,304	9,801,956,822
Surplus/(Deficit)		50,331,128	109,421,987

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 12-09-2024 and signed by:



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



.....
 Shidzugane Charles Liyayi
 Senior 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 2024

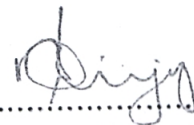
10. Statement Of Financial Assets and Financial liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	9A	903,431,981	561,773,051
Cash balances	9B	-	-
Total cash and cash equivalents		903,431,981	561,773,051
Imprests and advances	10	-	163,874
Total financial assets		903,431,981	561,936,925
Financial liabilities			
Third party deposits and retention	11	(654,276,965)	(362,060,904)
Net financial assets		249,155,016	199,876,021
Represented by			
Fund balance b/fwd.	12	199,876,021	92,041,626
Prior year adjustment	13	(1,052,133)	(1,587,593)
Surplus/ (Deficit) for the year		50,331,128	109,421,987
Net financial position		249,155,016	199,876,021

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 12-09-2024 and signed by:



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



.....
 Shidzugane Charles Liyayi
 Senior 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 2024

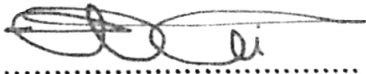
11. Statement of Cash Flows for The Year Ended 30th June 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Operating Activities			
Receipts			
Social Security Contribution	1	34,720,649,228	-
Exchequer releases	2	9,797,870,155	8,873,515,244
Other Receipts	3	974,753,049	1,037,863,565
Total Receipts		45,493,272,431	9,911,378,809
Payments			
Compensation of employees	4	919,026,189	814,091,994
Use of goods and services	5	2,510,292,144	3,160,593,783
Transfers to other government units	6	25,440,000,000	1,684,200,000
Social security benefits	7	10,922,960	10,300,000
Total Payment		28,880,241,293	5,669,185,777
Net receipts/(payments)		16,613,031,138	4,242,193,033
Adjusted For:			
Adjustments during the year			
Prior year adjustments	13	(1,052,133)	(1,587,593)
Decrease/(Increase) in accounts receivable	14	163,874	(163,874)
Increase/(Decrease) in deposits and retention	15	292,216,061	(155,183,568)
Net Cash Flow from Operating Activities		16,904,358,941	4,085,257,998
Cash flow From Investing Activities			
Acquisition of assets	8	(16,562,700,010)	(4,132,771,046)
Net Cash Flows from Investing Activities		(16,562,700,010)	(4,132,771,046)
Net increase in cash and cash equivalents		341,658,930	(47,513,047)

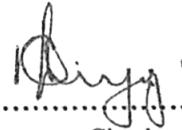
STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Cash & Cash Equivalent at Start of The Year	9	561,773,051	609,286,098
Cash & Cash Equivalent at End of The Year	9	903,431,981	561,773,051

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 12-09-2024 and signed by:



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



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

12. Statement of Comparison of Budget and Actual Amounts for FY2023/24

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 %
Social Security Contribution	63,220,000,000	-	63,220,000,000	34,720,649,228	28,499,350,772	55%
Exchequer releases	29,547,700,000	(15,699,318,293)	13,848,381,707	9,797,870,155	4,050,511,552	71%
Other receipts	1,055,000,000	60,000,000	1,115,000,000	974,753,049	140,246,951	87%
Total Receipts	93,822,700,000	(15,639,318,293)	78,183,381,707	45,493,272,431	32,690,109,276	58%
Payments						
Compensation of employees	853,000,000	66,055,708	919,055,708	919,026,189	29,519	100%
Use of goods and services	4,725,732,000	(920,000,000)	3,805,732,000	2,510,292,144	1,295,439,856	66%
Transfers to other government entities	82,525,000,000	(77,248,000,000)	5,277,000,000	25,440,000,000	(20,163,000,000)	482%
Social security benefits	-	10,944,292	10,944,292	10,922,960	21,332	100%
Acquisition of assets	5,718,968,000	62,451,681,707	68,170,649,707	16,562,700,010	51,607,949,697	24%
Total Payments	93,822,700,000	(15,639,318,293)	78,183,381,707	45,442,941,304	32,740,440,404	58%
Surplus/ Deficit	-	-	-	50,331,128	(50,331,128)	

Notes


(a) Variance analysis:

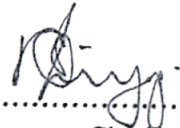
Lack of Exchequer and under collection of social security contributions resulted in underutilization of Use of goods and services (34%) and Acquisition of assets (76%) respectively.

(b) Reallocations within the year:

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

The entity financial statements were approved on 12-09-2024 and signed by:


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


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

13 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2023/24


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 %
Receipts						
Social Security Contribution						
Exchequer releases	1,204,700,000	77,000,000	1,281,700,000	1,281,700,000	-	100%
Other receipts	86,000,000		86,000,000	60,222,715	25,777,285	70%
Total Receipts	1,290,700,000	77,000,000	1,367,700,000	1,341,922,715	25,777,285	98%
Payments						
Compensation of employees	853,000,000	66,055,708	919,055,708	919,026,189	29,519	100%
Use of goods and services	434,732,000	-	434,732,000	391,625,332	43,106,668	90%
Transfers to other Government entities	-	-	-	-	-	0%
Social security benefits		10,944,292	10,944,292	10,922,960	21,332	100%
Acquisition of assets	2,968,000	-	2,968,000	2,821,850	146,150	95%
Total Payments	1,290,700,000	77,000,000	1,367,700,000	1,324,396,331	43,303,669	97%
Surplus/Deficit	-	-	-	17,526,384	(17,526,384)	

Notes

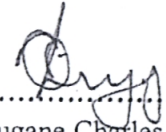
(a) *Reallocations within the year:*

The changes between the original and final budget were done in order to take care of retirement benefits, salaries for new staff and promotions.

The entity financial statements were approved on 12-09-2024 and signed by:



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



Shidzugane Charles Liyayi
Senior Deputy Accountant General
ICPAK M/No: 5068

13 (b) Statement Of Comparison of Budget and Actual Amounts: Development for FY2023/24

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 %
Receipts						
Social Security Contribution	63,220,000,000	-	63,220,000,000	34,720,649,228	28,499,350,772	55%
Exchequer releases	28,343,000,000	(15,776,318,293)	12,566,681,707	8,516,170,155	4,050,511,552	68%
Other receipts	969,000,000	60,000,000	1,029,000,000	914,530,334	114,469,666	89%
Total Receipts	92,532,000,000	(15,716,318,293)	76,815,681,707	44,151,349,716	32,664,331,991	57%
Payments						
Compensation of employees	-	-	-	-	-	0%
Use of goods and services	4,291,000,000	(920,000,000)	3,371,000,000	2,118,666,812	1,252,333,188	63%
Transfers to other Government entity	82,525,000,000	(77,248,000,000)	5,277,000,000	25,440,000,000	(20,163,000,000)	482%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	5,716,000,000	62,451,681,707	68,167,681,707	16,559,878,160	51,607,803,547	24%
Total Payments	92,532,000,000	(15,716,318,293)	76,815,681,707	44,118,544,973	32,697,136,734	57%
Surplus/Deficit	-	-	-	32,804,744	(32,804,744)	

Notes

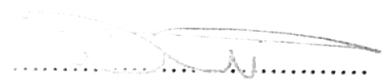
(a) Variance analysis:

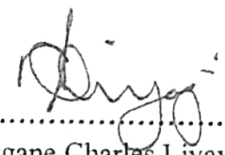
Lack of Exchequer and under collection of social security contributions resulted in underutilization of Use of goods and services (34%) and Acquisition of assets (76%) respectively.

(b) Reallocations within the year:

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

The entity financial statements were approved on 12-09-2024 and signed by:


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


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

13 (c) Budget Execution by Programmes and Sub-Programmes for FY2023/24

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023-2024			2023-2024	
	Kshs			Kshs	Kshs
Housing Development and Human Settlement	10,762,295,078		10,762,295,078	9,015,143,325	84%
102010000-Housing Development	7,761,216,806		7,761,216,806	7,409,112,076	95%
102020000-Estate Management	1,401,229,680		1,401,229,680	1,308,887,146	93%
102030000	1,599,848,592		1,599,848,592	297,144,103	19%
Urban and Metropolitan Development	3,871,553,115		3,871,553,115	1,413,706,216	37%
105010000-Urban Mobility and Transport	-		-	-	0%
105020000-Metropolitan Planning & Infrastructure Development	785,651,233		785,651,233	476,721,415	61%
105040000-Urban Planning, Investment and Research	3,085,901,882		3,085,901,882	936,984,801	30%
General Administration Planning and Support Services	329,533,514		329,533,514	293,392,135	89%
106010000-Administration, Planning & Support Services	329,533,514		329,533,514	293,392,135	89%
Total	14,963,381,707	-	14,963,381,707	10,722,241,676	72%

(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)

13. 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.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the State Department for Housing and Urban Development for all the years presented.

a) Recognition of Receipts

The State Department for Housing and Urban Development 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 30th June 2024, 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.

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

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

Significant Accounting Policies (Continued)

vi) In-kind contributions

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

vii) Third Party Payments

Included in the receipts and payments, are payments made on 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.

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 2024, this amounted to Kshs 652,013,115/= compared to Kshs 356,262,473/= in prior period as indicated on note nine(9). 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.

Significant Accounting Policies (Continued)

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 2023 for the period 1st July 2023 to 30th June 2024 as required by Law and there were xx number of supplementary adjustments to the original budget during the year.

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

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

j) Prior Period Adjustment

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

Significant Accounting Policies (Continued)

k) Related Party Transactions

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

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

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

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Housing and Urban Development 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 2024

Notes to the Financial Statements

1 Social Security Contribution

Description	2023-2024	2022-2023
	Kshs	Kshs
Housing Levy	34,720,649,228	-
Total	34,720,649,228	-

(Provide an explanatory narrative on this note)

2 Exchequer releases

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers From Exchequer	9,797,870,155	8,873,515,244
Total	9,797,870,155	8,873,515,244

During the financial year Development exchequers were under issued by 32%. This significantly affected the State department's completion of targeted projects.

3 Miscellaneous Receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Rents on land, houses and buildings	974,753,049	1,037,863,565
Total	974,753,049	1,037,863,565

Miscellaneous receipts relate to Rental income collected from hired Government houses.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
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Notes to the Financial Statements (continued)

4 Compensation to Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	712,318,852	628,388,611
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	206,707,337	185,703,383
Total	919,026,189	814,091,994

The increase in compensation of employees was due to promotion of staff 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 2024

Notes to the Financial Statements (Continued)

5 Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	8,742,072	15,232,462
Communication, supplies and services	2,287,957	1,365,727
Domestic travel and subsistence	177,012,612	115,423,459
Foreign travel and subsistence	18,149,187	8,935,774
Printing, advertising and information supplies & services	49,503,820	12,848,972
Rentals of produced assets	162,951,893	112,531,997
Training expenses	36,409,046	11,386,068
Hospitality supplies and services	33,071,566	30,244,819
Insurance costs	-	-
Specialized materials and services	4,861,950	8,436,701
Office and general supplies and services	22,575,816	22,562,132
Fuel Oil and Lubricants	20,698,896	7,311,618
Other operating expenses	1,960,006,952	2,810,720,515
Routine maintenance – vehicles and other transport equipment	9,988,123	1,885,352
Routine maintenance – other assets	4,032,255	1,708,186
Exchange rate losses	-	-
Total	2,510,292,144	3,160,593,783

Due to budget cuts during the supplementary budget, there was a significant decrease in Other operating expenses.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

Notes to the Financial Statements (Continued)

6 Grants and Transfers to other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	-	83,200,000
Capital grants to government agencies and other level of govt	25,440,000,000	1,601,000,000
Total	25,440,000,000	1,684,200,000

KISP project works at the counties were commissioned hence increase in disbursements leading an overall improved utilization under Grants and Transfers to other Government Entities.

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

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

Description	Recurrent	Development	2023-2024	2022-2023
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Civil Servants Housing Scheme Fund	-	-	-	75,000,000
Nairobi Metropolitan Area Transport	-	-	-	83,200,000
Kenya Slum Upgrading, Low-Cost Housing and Infrastructure Trust Fund (KENSUF)	-	240,000,000	240,000,000	104,000,000
Affordable Housing Board		20,000,000,000	20,000,000,000	-
Transfers to Projects-GoK counterpart funding				
Kenya Urban Support Project (KUSP)	-	-	-	122,000,000
Kenya Informal Settlement Project (KISP)	-	5,200,000,000	5,200,000,000	1,300,000,000
Total	-	25,440,000,000	25,440,000,000	1,684,200,000

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
Annual Report and Financial Statements for the year ended 30th June 2024

Notes to the Financial Statements (Continued)

7 Social Security Benefits

Description	2023-2024	2022-2023
	Kshs	Kshs
Government pension and retirement benefits	10,922,960	10,300,000
Total	10,922,960	10,300,000

Social benefits guarantee that pension is automatic and that there are no delays as compared to the previous scheme.

8 Acquisition of Assets

Non -Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Refurbishment of Buildings	792,893,976	823,046,228
Construction and Civil Works	15,312,065,668	3,199,339,450
Overhaul and Refurbishment	159,999,967	37,500,000
Purchase of Office Furniture and General Equipment	9,863,508	4,761,680
Purchase of Specialized Plant, Equipment and Machinery	104,000	-
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	286,753,438	68,123,688
Rehabilitation of Civil Works	1,019,454	-
Total	16,562,700,010	4,132,771,046

The affordable housing project, a Government flagship project, lead to increased expenditure under construction and civil works.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
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Notes to the Financial Statements (Continued)

9 Cash and Bank Accounts

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts (Note 9 A)	903,431,981	561,773,051
Cash on hand (Note 9 B)	-	-
Total	903,431,981	561,773,051

9A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit etc.	2023-2024	2022-2023
		Kshs	Kshs
Central Bank of Kenya, 1000395583- KShs	Development	210,235,008	282,430
Central Bank of Kenya, 1000395516- KShs	Recurrent	6,086,839	769,702
Central Bank of Kenya, 1000395672- KShs	Deposit	652,013,115	356,262,473
Central Bank of Kenya, 1000396358- KShs	Rent	2,234,684	2,343,519
Central Bank of Kenya, 1000396938-,KShs	NAMSIP	32,833,168	2,273,988
Central Bank of Kenya, 1000396946- KShs	KUSP	1	199,840,939
Central Bank of Kenya, 1000736925- KShs	Housing fund tax	29,166	-
Total		903,431,981	561,773,051

Notes to the Financial Statements (Continued)

9B: Cash on hand

Description	2023-2024	2022-2023
	Kshs	Kshs

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
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Cash in hand – Held in domestic currency	-	-
Total	-	-

10 : Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	163,874
District suspense	-	-
Clearance accounts	-	-
Total	-	163,874

Notes to the Financial Statements (Continued)

11 Third party deposits and retention

Description	2023-2024	2022-2023

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

	Kshs		Kshs	
Deposits	155,816,234		3,454,912	
Retention	496,196,881		356,262,473	
Estate Deposits	2,234,684		2,343,519	
Housing Levy Deposits	29,166		-	
Total	654,276,965		362,060,904	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year	299,983,100	46%	169,624,553	47%
1-2 years	196,283,089	30%	117,294,458	32%
2-3 years	118,754,158	18%	40,168,024	11%
Over 3 years	39,256,618	6%	34,973,869	10%
Total	654,276,965		362,060,904	

Accounts payable comprises of:

Retention money – which is due to contractors awaiting payment instructions from public works and is paid on demand.

General Deposits – which comprises payroll clients who had no IFMIS numbers.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

Notes to the Financial Statements (Continued)

12 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts	561,773,051	609,286,098
Cash in hand	-	-
Imprests and advances	163,874	-
Third party deposits and retention	(362,060,904)	(517,244,472)
Total	199,876,021	92,041,626

13 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	561,773,051	(1,052,133)	560,720,919
Cash In Hand	-	-	-
Imprests and advances	163,874	-	163,874
Third party deposits and retention	(362,060,904)	-	(362,060,904)
Others (<i>Specify</i>)	-	-	-
	199,876,021	(1,052,133)	198,823,888

Prior year adjustments relate to bank balances that were swept bank to the Exchequer at the beginning of the year.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

Notes to the Financial Statements (Continued)

14 (Increase)/ Decrease in Advances and Imprests

Description	2023-2024	2022-2023
	Kshs	Kshs
Receivables As At 1 st July (A)	163,874	-
Receivables As At 30 th June (B)	-	163,874
(Increase)/ Decrease in Receivables (C=(B-A))	163,874	(163,874)

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Payables As At 1 st July	362,060,904	517,244,472
Payables As At 30 th June	654,276,965	362,060,904
Increase/ (Decrease) In Payables	292,216,061	(155,183,568)

16 Related Party Disclosures

The following comprise of related parties to the State Department for 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.

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

Notes to the Financial Statements (Continued)

17 Other Important Disclosures

17.1 Related party transactions:

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Related Parties		
Transfers to SCs and SAGAs	632,750,000	1,313,200,000
Transfers to Development Project	6,447,236,499	4,193,877,538
Total Transfers to Related Parties	7,079,986,499	5,507,077,538
Transfers from Related Parties		
Transfers from the Exchequer	9,797,870,155	8,873,515,244
Total Transfers from Related Parties	9,797,870,155	8,873,515,244

17.2 Pending Accounts Payable (appendix)

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	xxx	xxx	(xxx)	xxx
Construction of Civil Works	xxx	xxx	(xxx)	xxx
Supply of Goods	xxx	xxx	(xxx)	xxx
Supply of Services	xxx	xxx	(xxx)	xxx
Total	xxx	xxx	(xxx)	xxx

This listing has been attached as an appendix and forms a part of this financial statements.

*STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024*

Other important disclosures (continued)

17.3 Contingent Liabilities

Contingent liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court case PKG 16A (Nyoro Construction Co. Ltd)	-	338,561,360
Court case PKG 16B (Nyoro Construction Co. Ltd)	-	126,338,431
Ms Sarajevo General Engineering Co. Ltd	-	26,868,445
Total	-	491,768,237

Notes to the Financial Statements (Continued)

17.4 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.

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)
969	Long Outstanding Pending Bills	It is true that 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. However, the management allowed provision of goods and services since at the time, the budgetary allocation was available. However, at revised I budget F/Y 2022/2023 the State Department suffered budget cuts. Attached appendix 4.4 (1) find copies of FY 2022/23 approved budget and budget after I and II budget. However, Since Pending Bills form first charge, during FY 2023/2024, most of them have been	Not resolved	

*STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024*

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>prioritized and processed up to accounts, while others are at procurement. Attached appendix 4.4 (2) report on status of pending bills.</p> <p>Historical pending bills under verification are being verified whereas the verified ones are being forwarded to Treasury for further guidance.</p>		
970	Budgetary Control and Performance	<p>It is true that the statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis an amount of Kshs.11,768,810,347 and Kshs.9,911,378,809 respectively resulting in an under-funding of Kshs.1,857,431,538 or 16% of the budget.</p> <p>Similarly, the state department expended an amount Kshs.9,801,956,822 against an approved budget of Kshs.11,768,810,347 resulting in an under-expenditure of Kshs.1,966,853,525 or 17% of the budget however, the under-funding of</p>	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Kshs.1,857,431,538 or 16% of budget was occasioned by budget cuts through supplementary Budget during the year. The under-expenditure of 1,966,853,525 or 17% of the budget arose from undisbursed exchequers from the Treasury. The Exchequer releases were not received by the State Department. It is worth to note that the under – funding is almost equivalent to the under-expenditure.</p>		
972.1	Under Performance in Rent Revenue Collection from Government Houses	<p>It is true that there were variances in tabulating expected and remitted rent amounts. This is largely due normal voids in occupancy and also due to human and arithmetic errors in the manual reconciliation process.</p> <p>To address this, the department has deployed a dedicated officer to carry out step by step reconciliation in order to identify and fill any gaps in the process. See appendix 4.2.1.1 show the functions of the designated officer.</p>	Not Resolved	

*STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024*

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)
		Further, an ERP system is the process of being developed to automate and computerize estate management processes. See appendix 4.2.1.2 showing the award of ERP contract.		
972.2	Unremitted Rent Revenue	<p>It is true that there were variances in tabulating expected and remitted rent amounts. This is largely due normal voids in occupancy and also due to human and arithmetic errors in the manual reconciliation process.</p> <p>To address this, the department has deployed a dedicated officer to carry out step by step reconciliation in order to identify and fill any gaps in the process. See appendix 4.2.1.1 show the functions of the designated officer.</p> <p>Further, an ERP system is the process of being developed to automate and computerize estate management processes. See appendix 4.2.1.2 showing the award of ERP contract.</p>	Not Resolved	
973	Boarded /Alienated Government Houses	It is true that several estates/houses under inventory have been boarded to pave way for	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		the affordable housing program. In order to ensure that the existing stock is replenished, the department has secured a commitment that 10 percent of the houses constructed under the affordable housing program will be set aside for rental purposes. See appendix 4.2.4		
974.1	Monthly Pay Below the One Third of the Basic Salary Rule	It is true that when salary deductions are recovered in excess of the two thirds, the employees are tempted to engage in other unethical behavior which may lead to loss funds and lower productivity. It may also subject the officers to pecuniary embarrassment. The state department was in breach of the law. However, Several employees whose details are attached herein were earning salaries below the recommended third basic salary rule in the months of April, May and June 2023. It is system generated and result's mainly when deductions like Training levy among others are	Not resolved	

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

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)
		input in the payroll for recovery. In order to address the issue, HRM & D has put in place mechanisms of taking corrective measures through monthly payroll auditing and cleansing to ensure that the rule is strictly adhered to.		
974.2	Unutilized Staff Leave Days	It is true that there is a possibility of reduced productivity resulting from work burn out. Management was in breach of the Human resource policies, 2016. However, the annual leave report attached herein indicated that only four hundred and seventeen (417) proceeded on leave. However, it has been noted that more officers had proceeded on leave and the report was for all those annual leave approvals that had been received at HRM & D as of 30th June, 2023. Further, during the financial under review some members of staff did not proceed on their leave due to:- i. Exigency of duties;	Not resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		ii. Interdictions; iii. Secondments; iv. Leaves of absence; v. Not qualified for leave following their appointments; and vi. Recently transferred officers. In order to address annual leave administration challenges, HRM & D has taken the following measures. <ul style="list-style-type: none"> • Review, determine and update the pending leave days for each officer; • Prepare the necessary leave plans/rota which is mindful of secure continuity of service delivery and ensure enforcement; • Continuous updating of Annual Leave Report. 		
975.1	Fresh Produce Wholesale Market at Kombani – Kwale County	It is true that,	Not resolved	
975.2	Produce Market at Wundanyi – Taita Taveta County	(i). No value for money was obtained from Kshs.46,320,000 spent on the two projects.		

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
 Annual Report and Financial Statements for the year ended 30th June 2024

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>(ii). Delayed in the implementation of project, denied the public benefits that could have accrued from the complete projects.</p> <p>However, the economic stimulus markets were an economic recovery strategy by the government of the day. The markets were to be implemented in every constituency, at a cost of Kshs. 10mn per market and with a limited scope which included a market shed, a waste cubicle, pit latrine, water tank and office.</p> <p>The siting of the markets was done by members of parliament since they were to be located in each constituency. These sites in some instances did not fall within the areas where the traders were trading and therefore on completion the traders did not move in.</p> <p>The budgetary allocation of Kshs.10mn was also inadequate and given that no site</p>		

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>assessments were done, when contractors went on site, the funds were not adequate and in some instances could only suffice to undertake one or two components of the markets. This led to the differentials of 30 to 50% completion levels for the various markets.</p> <p>The role of the State Department was to construct the markets and hand over to the local authorities at the time for purposes of allocating space to the traders, operation and maintenance which has been a challenge with no resources allocated for market maintenance.</p> <p>The local authority is also responsible for ensuring that trading takes place within the market designated areas. However, in many instances traders are left to trade along road reserves.</p>		

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

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)
		Presently, the State Department has embarked on the completion of the Economic Stimulus Programme markets with over 130 markets already advertised following comprehensive site assessments, consultations with the counties and public participation is on-going with the traders.		
976.1	Establishment of Kinango Appropriate Building Material Technology Centre (ABMT) – Kwale County	<p>The contractor was still on site and had temporarily halted due to heavy rains in the area. The painting works for the walls and the ceiling had one coat remaining which has been completed.</p> <p>It is good to note that the AIE for establishment of the center was 5,500,000 which involved the construction of the center amounting to Ksh 4,819,455 and the balance was used for training and production of interlocking stabilized soil blocks towards the construction of the Centre. An extra Kshs.1,000,000 was meant for Technology dissemination (Kshs.600,000) to the community and machine maintenance</p>	Not resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		(Kshs.400,000).		
976.2	Infrastructure Works and Water Reticulation - Barracks at State House Mombasa	<p>The above stated works were awarded to Ms. Start General Contractors Limited on 9th November 2022. The Local Service Order (LSO) was signed on 2nd December 2022 for commencement of works. The works entailed construction of a two-level concrete water Tower with capacity to house eight 10000 litres capacity water Tanks, 4 Tanks on each level and a lockable pump house. Further to that was installation of a booster pump and reticulation to supply water to existing barracks at state House, Mombasa. The project Manager was Public Works Regional Office, Mombasa. The said works were completed in late April 2023 as evidenced by the attached copy of inspection report and Certificate of Practical Completion from the Project Manager. see appendix 4.7.2.1</p> <p>The initial project comprised of a five-level</p>	Not resolved	

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

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>concrete water tank tower with capacity to house twenty 10,000 litres water tanks, four at each level, and reticulation to supply water to the main State House, Barracks and garden irrigation. In addition, there was to be a Watch Tower on top. The estimated Cost was Kshs. 29 million. This was to be funded jointly between state House and State Department for Housing in phases or whole as per funds availability. The state department only secured ksh 9 million for this project.</p> <p>However due to budgetary constraints, the department scaled down the scope to a two levels concrete water Tower and installed eight 10,000 litre water tanks, a booster pump and reticulation to barracks for phase one. The third level has a slab with room for future expansion. See appendix 4.7.2.2 showing pictures of the completed work.</p>		
976.3	Construction of Shimo La Tewa	It is true that delayed completion of the projects		

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)
	Prison Housing Project - Mombasa	denied public benefits that could have accrued from the finished project. Further, bottlenecks of occupying incomplete projects may result to increased costs due to cost variations and inconveniences in relocating the occupants. Further, no value for money received from the incomplete projects. However, the State Department have awarded the remaining works and the contractor is already on site. The prison warders who had illegally occupied the buildings have since vacated. Once the units have been completed, they will be handed over for use by the Prisons department		
976.4	Stalled Economic Stimulus Project (ESP) - Fresh Produce Markets	It is true that, (i). No value for money was obtained from Kshs.46,320,000 spent on the two projects. (ii). Delayed in the implementation of project, denied the public benefits that could have accrued from the complete projects.	Not resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>However, the economic stimulus markets were an economic recovery strategy by the government of the day. The markets were to be implemented in every constituency, at a cost of Kshs. 10mn per market and with a limited scope which included a market shed, a waste cubicle, pit latrine, water tank and office.</p> <p>The siting of the markets was done by members of parliament since they were to be located in each constituency. These sites in some instances did not fall within the areas where the traders were trading and therefore on completion the traders did not move in.</p> <p>The budgetary allocation of Kshs.10mn was also inadequate and given that no site assessments were done, when contractors went on site, the funds were not adequate and in some instances could only suffice to undertake</p>		

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>one or two components of the markets. This led to the differentials of 30 to 50% completion levels for the various markets.</p> <p>The role of the State Department was to construct the markets and hand over to the local authorities at the time for purposes of allocating space to the traders, operation and maintenance which has been a challenge with no resources allocated for market maintenance.</p> <p>The local authority is also responsible for ensuring that trading takes place within the market designated areas. However, in many instances traders are left to trade along road reserves.</p> <p>Presently, the State Department has embarked on the completion of the Economic Stimulus Programme markets with over 130 markets</p>		

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

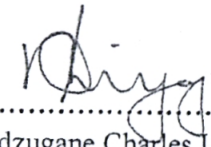
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		already advertised following comprehensive site assessments, consultations with the counties and public participation is on-going with the traders.		

Guidance Notes:

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



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



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

18 Annexes

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

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
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

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

Annex 3- Other Important attachments and disclosures

Appendix I: IFMIS Generated reports (to be generated on request)

Appendix II: Confirmation of transfer to other entities

Appendix III: Board of Survey Reports

Appendix IV: Exchequer Position

Appendix V: Deposit Analysis

Appendix VI: Pending bills



**MINISTRY OF LANDS, PUBLIC WORKS, HOUSING & URBAN
DEVELOPMENT**
STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

Prism Towers
3rd Ngong Avenue

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

Ref: MLPWHUD/HUD/UD/2/5/IV/81

7th August, 2024

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 2023/2024**

The Nairobi Metropolitan Services Improvement Project wishes to confirm the amounts received from you as at 30th June, 2024 as indicated in the table below.

Confirmation of amounts disbursed to Nairobi Metropolitan Services Improvement
Project Counterpart fund as at 30th June, 2024

Reference number	Date received	Development(Kshs)
FT23144NLD3C	23 rd May, 2024	192,750,000
Total		192,750,000

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

Project Accountant

Name..... Peary Kanau signature..... [Signature]

Date..... 12th August 2024

PROJECT NAME:		Second Kenya Informal Settlement Improvement Project		
Break down of Transfers from the State Department of Housing and Urban Development				
a.	Government transfers			
	Source	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Financial Year</u>
	IDA	14/12/2023	557,368,007	2023/2024
	GOK	22/12/2023	3,500,000	2023/2024
	GOK	31/01/2024	20,000,000	2023/2024
	GOK	31/01/2024	12,500,000	2023/2024
	GOK	31/01/2024	30,000,000	2023/2024
	AFD	20/03/2024	47,455,896	2023/2024
	IDA	20/03/2024	1,404,802	2023/2024
	IDA	21/03/2024	1,015,816,752	2023/2024
	IDA	06/05/2024	773,343,655	2023/2024
	IDA	06/05/2024	855,490,800	2023/2024
	GOK	24/05/2024	35,000,000	2023/2024
	GOK	24/05/2024	45,000,000	2023/2024
	IDA	20/06/2024	2,607,546,758	2023/2024
	IDA	05/07/2024	101,964,304	2023/2024
		Total	6,115,715,137	
b.	Direct Payments			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>For 2023/2024</u>
			-	
		Total	-	
c.	Others			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>For 2023/2024</u>
			-	
		Total	-	
		TOTAL(a+b+c)	6,115,715,137	

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

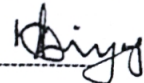
Project Coordinator
Kenya Informal Settlement Improvement Project

Sign



Head of Accounting Unit
State Department of Housing and Urban Development

Sign





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

STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

Prism Towers
3rd Ngong Avenue

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

Ref: MLPWHUD/HUD/UD/2/5/IV/82

12th August, 2024

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 KENYA URBAN SUPPORT
PROGRAMME (KUSP 1) - IDA**

The Kenya Urban Support Programme 1- IDA wishes to confirm the amounts received from you as indicated in the table below.

Confirmation of amounts disbursed to To Kenya Urban Support Programme (KUSP 1) - IDA		
Reference number	Date received	Development(Kshs)
	11 th December, 2023	122,544,000.00
	17 th January, 2024	158,876,100.00
	4 th April, 2024	59,425,425.00
Total		340,845,525.00

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

Project Accountant

Name: Poary Kahanu signature: [Signature]

Date: 12th August 2024



MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND URBAN DEVELOPMENT

STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

KENYA SLUM UPGRADING FUND

To: Principal Secretary

From: KENSUF Accountant

Date: 12th August, 2024.

Att: Deputy Accountant General

The KENSUF wishes to confirm the amounts received from the State Department For Housing and Urban Development as at 30th June 2024 as indicated in the table below.

Confirmation of amounts received by/disbursed to KENSUF as at 30 th June 2024							
Referen ce Number	Date Disbursed	Amounts Disbursed/received by KENSUF as at 30 th June 2024				Amount Disbursed to /Received by KENSUF as at 30 th June 2024 (KShs) E	Diff ere nce s (Ks hs) (F)= (D- E)
		R ec ur re nt (K sh s) A	Development(Kshs)B	Inter Minist erial (Kshs) C	Total (Kshs)(D)=(A+B +C)		
	28.02.2024		290,000,000		290,000,000	290,000,000	
	21.06.2024		50,000,000		50,000,000	50,000,000	
	21.06.2024		50,000,000		50,000,000	50,000,000	
	21.06.2024		50,000,000		50,000,000	50,000,000	
TOTAL			<u>440,000,000</u>		<u>440,000,000</u>	<u>440,000,000</u>	

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

KENSUF Accountant

Name: DAVID MUSAU

Signature: *for David Musau*

Date: 12th AUGUST, 2024

REPUBLIC OF KENYA

Date 27/7/2024

Report of the Board of Survey on the Cash and Bank Balances as at the close of business

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

- Justus OMUGA - SPFC - CHAIRMAN
- Bob Obelo - ACCA - MEMBER
- Wesley Kipino - AAG - secretary

assembled at the office of SDND (time) on the 12 PM

and the following cash was produced :-

Notes	Sh. NIL
Silver	Sh. NIL
Copper	Sh. NIL
Cheques (as per details on reverse)	Sh. NIL

It was observed that cheques amounting to Sh. cts.

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the

Cash on hand	Sh. NIL
Bank Balance	Sh. 29,166.00
		<u>29,166.00</u>

The Bank Certificate of Balance showed a sum of Sh. 7,445,245,012.85

Cts (Sh. Cts.)

standing to the credit of the account on

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.

Handwritten signature of Chairman

Chairman

Handwritten signature of Secretary

SECRETARY

Handwritten signature of Member


MEMBER


DATE 27.7.24

REPUBLIC OF KENYA F.O. 30
 STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
 HOUSING FUND TAX 1094
RECONCILIATION STATEMENT
AS AT 30TH JUNE 2024

BANK BALANCE AS PER BANK STATEMENT				7,445,245,012.85
Less 1&2				
1	Payment in cashbook not in bank.		7,445,215,846.75	
2	Receipts in bank not in Cashbook		-	
	<i>Sub-total</i>		7,445,215,846.75	(7,445,215,846.75)
Add: 3 & 4				
3	Payment in Bank not in Cashbook		-	
4	Receipts in Cashbook not in bank		-	
	<i>Sub-total</i>		-	-
BANK BALANCE AS PER CASHBOOK				29,166.10

"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: Evans Ooko Designation Accountant Sign/Date  28/7/24

VERIFIED BY: Jouanie M. Designation AAG Sign/Date  29/7/24

CONFIRMED BY: _____ Designation _____ Sign/Date _____



Post Office Box 10000 - Nairobi, Kenya
Telephone 254 20 221 1192

July 22, 2024

CERTIFICATE OF BALANCES

Customer:
Balance Date:

STATE DEPT FOR HOUSING
URBAN DEV
139523
30-Jun-24

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

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Micalh Nabori
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date 2/7/24

Report of the Board of Survey on the Cash and Bank Balances as at the close of business

The Board, consisting of - (Names and official titles)
Jesuu Omuga - S.P.F.O - Chairman
Wesley Kipumo - A.S.G. - Secretary
Bob Okebo - Accd. Member

assembled at the office of S.O.H.U.D (time) on the 12pm

and the following cash was produced :-

Table with 2 columns: Description (Notes, Silver, Copper, Cheques) and Amount (Sh. NIL)

It was observed that cheques amounting to Sh. cts.

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the.....

Table with 2 columns: Description (Cash on hand, Bank Balance) and Amount (Sh. NIL, 210,235,008.20)

The Bank Certificate of Balance showed a sum of Sh. 44,869,693.50

..... Cts (Sh. Cts.)

standing to the credit of the account on..

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.

Handwritten signature of the Chairman

Chairman

DATE 2.7.24 SECRETARY [Signature]

MEMBER [Signature]

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND


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

REPUBLIC OF KENYA F.O. 30
 STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
 DEVELOPMENT 1094
RECONCILIATION STATEMENT
AS AT 30TH JUNE 2024-ONE


BANK BALANCE AS PER BANK STATEMENT				44,869,693.50
Less 1&2				
1	Payment in cashbook not in bank.		7,899,582,553.45	
2	Receipts in bank not in Cashbook		-	
	<i>Sub-total</i>		7,899,582,553.45	(7,899,582,553.45)
Add: 3 & 4				
3	Payment in Bank not in Cashbook		-	
4	Receipts in Cashbook not in bank		8,060,219,294.05	
	<i>Sub-total</i>		8,060,219,294.05	8,060,219,294.05
BANK BALANCE AS PER CASHBOOK				205,506,434.10

"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: Evans Doko Designation Accountant Sign/Date

 28/7/24

VERIFIED BY: Jackline M. Designation AAG Sign/Date

 24/7/24

CONFIRMED BY: _____ Designation _____ Sign/Date

State Savings Bank
P.O. Box 30000 - 00101 Nairobi, Kenya
Telephone: 254 011 411192

July 22, 2024

CERTIFICATE OF BALANCES

Customer:

139523

STATE DEPT FOR HOUSING
URBAN DEV

Balance Date:

30-Jun-24

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

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Micah Nabori
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date 2/7/2024

Report of the Board of Survey on the Cash and Bank Balances as at the close of business

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

- Justus Ombija - SPPA - Chairman
- Wesley Kipimo - KAG - Secretary
- Bob Chebu - ACCA - Member

assembled at the office of SDHUD (time) on the 12pm

and the following cash was produced :-

Notes	Sh. NIL
Silver	Sh. NIL
Copper	Sh. NIL
Cheques (as per details on reverse)	Sh. NIL

It was observed that cheques amounting to Sh. cts.

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the

Cash on hand	Sh. NIL
Bank Balance	Sh. 2,234,684.30
		<u>2,234,684.30</u>

The Bank Certificate of Balance showed a sum of Sh. 34,000,616.60.

..... Cts (Sh. Cts.)

standing to the credit of the account on..

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

MEMBER

DATE 2.7.24

SECRETARY

[Signature]

MEMBER



[Signature]

REPUBLIC OF KENYA
 STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
 AIA/RENT 1094
RECONCILIATION STATEMENT
AS AT 30TH JUNE 2024

F.O. 30

BANK BALANCE AS PER BANK STATEMENT				34,000,616.60
Less 1&2				
1	Payment in cashbook not in bank.		40,553,226.40	
2	Receipts in bank not in Cashbook		-	
	<i>Sub-total</i>		40,553,226.40	(40,553,226.40)
Add: 3 & 4				
3	Payment in Bank not in Cashbook		-	
4	Receipts in Cashbook not in bank		8,787,294.10	
	<i>Sub-total</i>		8,787,294.10	8,787,294.10
BANK BALANCE AS PER CASHBOOK				2,234,684.30

"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: Evans Ooko Designation Accountant Sign/Date  28/7/2024
 VERIFIED BY: Jacqueline M. Designation AAG Sign/Date  29/7/24
 CONFIRMED BY: _____ Designation _____ Sign/Date _____

BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2560000, Fax: 3340192.

July 22, 2024

CERTIFICATE OF BALANCES

STATE DEPT FOR HOUSING
URBAN DEV

Customer:

139523

Balance Date:

30-Jun-24

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

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Micah Nabori
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date 2/3/84

Report of the Board of Survey on the Cash and Bank Balances as at the close of business

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

- Jesus Githiga - SPO - Chairman
- Wesley Kipuro - A/C - Secretary
- Bob Okebo - A/C - Member

assembled at the office of SDIT (time) on the 12 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>

It was observed that cheques amounting to Sh. cts.

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the

Cash on hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>652,013,114.85</u>
		<u>652,013,114.85</u>

The Bank Certificate of Balance showed a sum of Sh. 446,173,223.30

..... Cts (Sh. Cts.)

standing to the credit of the account on ..

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.

DATE 2.7.84 SECRETARY [Signature]

[Signature]
Chairman
MEMBER [Signature]

BANK OF KENYA

CENTRAL BANK OF KENYA

State Solario Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2550000, Fax: 3340192.

July 22, 2024

CERTIFICATE OF BALANCES

Customer: STATE DEPT FOR HOUSING
139523 URBAN DEV
Balance Date: 30-Jun-24

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

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Micah Nabori
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date 2/7/24

Report of the Board of Survey on the Cash and Bank Balances as at the close of business

The Board, consisting of - (Names and official titles)
Justin Omuga - SPFC - Chairman
Wesley Kipimo - AAG - Secretary
Bob Obebo - Acel - Member

assembled at the office of SDUH (time) on the 12pm

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>

It was observed that cheques amounting to Sh. cts.

had been on hand for more than 14 days prior to the date of the survey.
The Cash consists of East African currency and does not contain any demonetized coin or notes.
The Cash Book reflected the following balances as at the close of business on the

Cash on hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>6,086,839.10</u>
		<u>6,086,839.10</u>

The Bank Certificate of Balance showed a sum of Sh. 318,607.70
..... Cts (Sh. Cts.)

standing to the credit of the account on.
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.

DATE 2.7.24 SECRETARY [Signature] CHAIRMAN [Signature]
MEMBER [Signature]

REPUBLIC OF KENYA
 STATE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
 RECURRENT 1094
RECONCILIATION STATEMENT
AS AT 30TH JUNE 2024- ONE

F.O. 30

BANK BALANCE AS PER BANK STATEMENT				318,607.70
1	Payment in Bank not in Cashbook		45,295,583.90	
2	Receipts in bank not in Cashbook		-	
	<i>Sub-total</i>		45,295,583.90	(45,295,583.90)
Add: 3 & 4				
3	Payment in Bank not in Cashbook		-	
4	Receipts in Cashbook not in bank		51,063,815.30	
	<i>Sub-total</i>		51,063,815.30	51,063,815.30
BANK BALANCE AS PER CASHBOOK				6,086,839.10

"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: Cherline M. Designation PPA Sign/Date 22/7/2024

VERIFIED BY: Linet Nyabuto Designation PA Sign/Date 22/7/2024

CONFIRMED BY: _____ Designation _____ Sign/Date _____

BANK OF KENYA

CENTRAL BANK OF KENYA

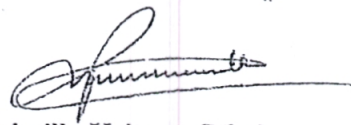
Hills Station Avenue
P.O. Box 60000 - 00600 Nairobi, Kenya
Telephone: 255 2000000, Fax: 3340192.

July 22, 2024

CERTIFICATE OF BALANCES

Customer: STATE DEPT FOR HOUSING URBAN DEV
Balance Date: 139523 30-Jun-24

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


Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division


Micah Nabori
Authorised Signatory
Banking Services Division

RECURRENT VOTE
R1094 STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT
Recurrent Exchequer Position

Date	Not. No	Amount (KSh)	Date	Particulars	Amount (KSh)
04-Aug-23	RE-007/07	75,793,426.25	01-Jul-22	Original Provision	1,204,700,000
15-Aug-23	RE-008/07	2,649,947.00	02-Nov-23	Supp I	77,000,000.00
16-Aug-23	RE-025/08	79,463,705.60	14-Jun-24	Supp II	
01-Sep-23	RE-026/08	27,250,000.00			
22-Sep-23	RE-088/17	4,150,552.00			
13-Oct-23	RE-089/17	70,329,791.05			
03-Nov-23	RE-089/05	79,772,091.80			
20-Nov-23	RE-089/18	11,370,268.95			
05-Dec-23	RE-075/08	75,106,983.10			
18-Dec-23	RE-089/19	80,845,020.00			
29-Dec-23	RE-089/07	82,506,072.60			
31-Jan-24	RE-104/16	87,122,296.80			
22-Feb-24	RE-120/23	26,227,409.55			
07-Mar-24	RE-130/10	88,873,077.80			
21-Mar-24	RE-139/12	19,458,113.00			
09-Apr-24	RE-149/08	89,207,797.15			
19-Apr-24	RE-157/19	89,421,490.00			
26-Apr-24	RE-164/06	89,427,024.55			
22-May-24	RE-172/18	61,892,887.00			
06-Jun-24	RE-188/06	85,817,068.05			
14-Jun-24	RE-193/15	29,127,537.30			
25-Jun-24	RE-199/02	25,887,440.45			
Total Issues		1,281,700,000.00			
Balance					1,281,700,000.00

DEVELOPMENT VOTE
D1094 STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT
Development Exchequer Position

Date	Not. No	Amount (KSh)	Date	Particulars	Amount (KSh)
22-Sep-23	DE-015/06	9,645,000.00	1-Jul-22	Original Provision	28,343,000,000.00
20-Nov-23	DE-030/10	5,674,302.00	2-Nov-23	Supp I	13,398,111,801.00
23-Nov-23	DE-032/06	557,368,007.00	14-Jun-24	Supp II	2,378,206,492.00
8-Dec-23	DE-036/04	122,544,000.00			
18-Dec-23	DE-039/11	80,479,753.25			
19-Dec-23	DE-040/05	452,172,479.25			
16-Jan-24	DE-047/03	158,876,100.00			
22-Feb-24	DE-062/20	875,092,257.00			
7-Mar-24	DE-068/03	48,860,697.50			
18-Mar-24	DE-073/02	1,015,816,752.45			
28-Mar-24	DE-078/04	59,425,425.00			
19-Apr-24	DE-087/13	92,138,203.00			
30-Apr-24	DE-094/04	773,343,655.40			
2-May-24	DE-095/03	855,490,800.00			
22-May-24	DE-107/12	346,584,735.25			
14-Jun-24	DE-110/15	270,068,865.50			
18-Jun-24	DE-117/04	2,607,546,758.00			
28-Jun-24	DE-117/05	101,964,304.00			
28-Jun-24	DE-118/12	83,078,060.00			
Total Issues		8,516,170,154.60			
Balance		4,050,511,552.40			12,566,681,707.00

Dev Summary	BUDGET	ISSUES	BALANCE
Budget	5,366,681,707	7,200,000,000	12,566,681,707
Issues	2,214,933,655	6,301,236,499	8,516,170,155
Balance	3,151,748,052	898,763,501	4,050,511,552

DEPOSIT ACCOUNT BALANCE ANALYSIS F/Y 2023/24

DATE	PAYEE	AMOUNT
11/10/2013	Rhino Technical Works	8,650,960.00
11/10/2013	Mbame Construction	1,526,331.40
06/10/2014	Jipsy Civil & Building	744,511.27
19/03/2018	Mineco House Ltd	3,290,480.00
22/01/2019	Uaso Ngiro Contractors	863,094.60
01/07/2019	Buildhigh Enterprises	4,964,743.60
27/01/2020	Lafey Construction	4,879,315.45
12/05/2020	Koto Housing	7,540,230.00
22/09/2020	Frontier Engineering Ltd	3,276,805.00
23/09/2020	Boleyn Magic Wall	785,094.94
15/10/2020	Contralinks Solutions	4,782,679.25
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
07/04/2021	Staqs Ltd	4,360,371.00
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	1,961,331.30
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	916,104.70
15/05/2023	TSL Holdings	8,567,120.00
14/06/2023	Widescope Construction	3,108,069.50
20/06/2023	Diwafa Investments	3,595,964.00
23/06/2023	County Builders	1,047,750.45
23/06/2022	Padaa Enterprises Ltd	3,148,152.00
06/02/2024	Topchoice surveillance limited	3,080,712.85
30/06/2024	Habbi construction co. limited	1,694,342.60
30/06/2024	Livenza Enterprise Limited	1,284,373.65
30/06/2024	Patmos Kenya Ltd	1,313,225.25
28/06/2024	Samima Investment Ltd	129,634.30
28/06/2024	Medville Investment Ltd	577,055.90
28/06/2024	Start General Contractors Ltd	1,443,670.50
28/06/2024	Marc Construction Works Limited	2,102,245.45
28/06/2024	Vaghjiyani Enterprise Ltd	13,759,809.10
28/06/2024	Vaghjiyani Enterprise Ltd	5,859,695.00
28/06/2024	Led Power Technologies	1,681,612.10
28/06/2024	Katru-Kan Supplies Ltd	2,150,632.50
28/06/2024	Samima Investment Ltd	16,459.50

28/06/2024	Padaa Enterprises Ltd	2,127,923.30
28/06/2024	Patmos Kenya Ltd	2,584,893.45
28/06/2024	Epcu Builders Limited	2,089,188.40
28/06/2024	Ekaya Construction Company Ltd	1,504,089.75
28/06/2024	Ikobex Company Ltd	1,629,264.20
28/06/2024	Earth Construction Limited	3,039,797.40
28/06/2024	Boldwin Enterprise Limited	708,170.60
28/06/2024	Samoha Construction Ltd	694,509.90
28/06/2024	Kongasis Ltd	1,310,666.90
28/06/2024	Jyan Construction Services	5,651,227.70
28/06/2024	Budget Construction Consultants Ltd	921,979.30
28/06/2024	Abicent International Limited	940,192.00
28/06/2024	Sammir Ventures Ltd	516,302.75
28/06/2024	Paco Investment Ltd	4,033,382.50
28/06/2024	Fepp General Contractors Ltd	1,084,396.85
28/06/2024	North Face Investment Limited	2,592,762.90
28/06/2024	Vibrant Construction Limited	2,054,134.15
28/06/2024	Axela Holdings Limited	602,674.60
28/06/2024	Magic Industries Limited	1,881,839.10
28/06/2024	Amis Relite Limited	1,402,769.20
28/06/2024	Quad Training Company Ltd	1,425,608.55
28/06/2024	Universal Trends Limited	1,396,969.15
28/06/2024	Padaa Enterprises Ltd	707,301.55
28/06/2024	Tyngsborough Limited	2,121,153.05
28/06/2024	Sammir Ventures Ltd	801,255
28/06/2024	Topchoice surveillance limited	4,495,336.00
28/06/2024	Topchoice surveillance limited	5,061,347.00
28/06/2024	China Fushun	2,821,069.20
28/06/2024	Firmbridge Limited	4,020,865.60
28/06/2024	China Fushun	2,332,288.05
28/06/2021	Vaghjiyani Enterprise Ltd	11,495,501.00
28/06/2024	Bantok Trading Ltd	2,456,757.00
28/06/2024	Topchoice surveillance limited	8,461,139.70
28/06/2024	County Builders Limited	5,032,272.70
28/06/2024	Abicent International Limited	726,556.00
28/06/2024	Katru-Kan Supplies Ltd	2,945,310.90
28/06/2024	Fair Deal Terrazzo Enterprise Ltd	487,820.75
28/06/2024	Tracon Limited	1,950,326.10
28/06/2024	Vibrant Construction Limited	736,911.45
28/06/2024	Quicklink Communications Limited	906,151.50
28/06/2024	Start General Contractors Ltd	1,739,401.25
28/06/2024	Paco Investment Ltd	2,794,842.75
28/06/2024	Vibrant Construction Limited	1,859,983.35
28/06/2024	White Span Enterprise Limited	2,271,033.10

28/06/2024	Budget Construction Consultants Ltd	1,070,812.90
28/06/2024	Blue Swift Contractors & General Supplies Ltd	2,001,696.45
28/06/2024	Home Fix Limited	3,054,963.55
28/06/2024	Telemart Limited	895,487.70
28/06/2024	Classic Building Works Ltd	1,192,401.75
28/06/2024	Kalashat Enterprise Limited	1,533,907.50
28/06/2024	Moran Ridge Limited	1,352,103.85
28/06/2024	Pinnie Agency Limited	1,601,244.65
28/06/2024	Pesko Holding Limited	834,849.20
28/06/2024	Tamani Construction Company Ltd	2,888,870.70
28/06/2024	Alkay Consulting Limited	468,640.00
28/06/2024	Vibercom Technologies Limited	607,750.10
28/06/2024	Led Power Technologies	3,907,273.80
28/06/2024	Topchoice surveillance limited	3,220,151.30
28/06/2024	Topchoice surveillance limited	3,251,856.20
28/06/2024	Topchoice surveillance limited	6,002,596.50
10/06/2024	Belfast Engineering Works Limited	4,788,377.00
30/06/2024	Pinnie Agency Limited	3,464,975.95
28/06/2024	Frejed Engineering Services Ltd	5,190,063.30
28/06/2024	Frejed Engineering Services Ltd	5,353,830.85
28/06/2024	Frejed Engineering Services Ltd	6,693,960.60
28/06/2024	Boldwin Enterprise Limited	1,926,171.90
28/06/2024	Solarcom Solutions Limited	6,329,642.55
28/06/2024	Led Power Technologies	1,923,181.65
28/06/2024	Pinne Agency Ltd	3,999,942.35
30/06/2024	County Builders Limited	2,317,341.50
28/06/2024	Christina (K) Investment Limited	450,074.35
28/06/2024	Karura Engineering Works Ltd	1,944,517.60
28/06/2024	Resjos Enterprise Limited	1,247,185.25
28/06/2024	Rimun Venture Limited	1,521,381.55
28/06/2024	Esada Insight Limited	2,163,656.80
30/06/2024	Ibel Construction Engineering Limited	2,276,078.00
28/06/2024	Rhino Technical Works Limited	3,308,782.50
28/06/2024	Extreecon Company Limited	521,282.65
28/06/2024	Axela Holdings Limited	1,330,090.15
28/06/2024	Unicom Builders Ltd	869,634.70
28/06/2024	Savola Investment Ltd	1,280,796.40
28/06/2024	Fair Deal Terrazzo Enterprise Ltd	2,866,156.35
22/04/2024	Vaghjiyani Enterprise Ltd	3,423,728.45
12/04/2024	Frejed Engineering Services Ltd	6,320,722.10
12/04/2024	Frejed Engineering Services Ltd	5,292,548.50
12/04/2024	Vaghjiyani Enterprise Ltd	6,620,113.78
28/06/2024	Advance Recovery Vaghjiani	53,401,621.45
28/06/2024	Advance Recovery Top choice	100,000,000.00

08/04/2024	Jyan Construction Services	10,000,000
04/04/2024	Topchoice surveillance limited	2,910,172.40
04/04/2024	Jyan Construction Services	4,453,968.45
02/04/2024	Topchoice surveillance limited	2,880,826.90
01/04/2024	Vaghjiyani Enterprise Ltd	3,164,517.80
12/03/2024	Vaghjiyani Enterprise Ltd	5,102,651.45
15/03/2024	Pinne Agency Ltd	4,000,000
14/03/2024	Padaa Enterprises Ltd	3,771,858.00
11/03/2024	Rimun Venture Limited	1,355,959.10
06/03/2024	China Jiangxi International (K) ltd	2,752,129.50
06/03/2024	Classic Building Works Ltd	449,274.50
01/03/2024	Vaghjiyani Enterprise Ltd	8,953,746.50
29/02/2024	Home Fix Limited	1,101,482.60
27/02/2024	County Builders Limited	4,426,325.00
27/02/2024	Pinnie Agency Limited	3,164,364.00
09/02/2024	Padaa Enterprises Ltd	766,234.00
09/02/2024	Topchoice surveillance limited	7,091,895.50
12/04/2024	Padaa Enterprises Ltd	2,177,075.40
09/02/2024	Topchoice surveillance limited	3,104,890.60
06/02/2024	Padaa Enterprises Ltd	3,516,622.20
06/02/2024	Topchoice surveillance limited	5,278,647.25
06/02/2024	Topchoice surveillance limited	6,010,132.43
31/01/2024	Vaghjiyani Enterprise Ltd	2,439,150.25
24/01/2024	Belfast Engineering Works Limited	5,534,173.45
24/01/2024	Vaghjiyani Enterprise Ltd	3,380,177.15
22/01/2024	Vaghjiyani Enterprise Ltd	6,951,971.40
01/12/2023	Elonino Trading Company	402,581.60
21/12/2023	White Span Enterprise Limited	843,700.00
14/12/2023	Vaghjiyani Enterprise Ltd	8,357,931.75
11/12/2023	Medville Investment Ltd	465,666.90
01/11/2023	Vaghjiyani Enterprise Ltd	4,150,043.20
01/08/2023	payroll liabilities	251,249.65
30/09/2023	payroll liabilities	265,145.45
31/10/2023	payroll liabilities	71,532.00
30/11/2023	payroll liabilities	43,077.00
31/12/2023	payroll liabilities	106,145.00
31/01/2024	payroll liabilities	43,377.00
29/02/2024	payroll liabilities	39,617.00
31/03/2024	payroll liabilities	47,337.00
30/04/2024	payroll liabilities	39,117.00
31/05/2024	payroll liabilities	4,160.00
30/06/2024	payroll liabilities	1,502,875.00
	TOTAL	652,013,114.82

STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT
STATUS OF PENDING BILLS (as of 30th June 2024)

TABLE 1: ANALYSIS OF PENDING BILLS

Financial Year	Historical Pending Bills Submitted to Pending			FY 2023/24			Total Kshs.	Remarks
	Rec.	Dev.	Kshs.	Rec.	Dev.	Kshs.		
1) Bills verified & payable	-	131,720,348.45	-	821,978,915.00	4,042,216.00	220,111,174.36	1,177,852,653.81	
2) Bills under verification	-	265,726,672.10	-	-	-	-	265,726,672.10	
3) Bills under the DCI/EACC	-	-	-	-	-	-	-	
4) Contested/Courts Award	-	-	-	-	-	-	-	
5) Indigible Bills	-	-	-	-	-	-	-	
Total pending bills	-	397,447,020.55	0.00	821,978,915.00	4,042,216.00	220,111,174.36	1,443,579,325.91	

Note: The State Department started FY 2023/24 with pending amounting to Kshs.2,079,726,672.10 out of which Bills amounting to Kshs.1,219,425,935.55 were forwarded to the Pending Bills Verification committee at the National Treasury and bills amounting to Kshs. 860,300,736.55 have been processed and paid. We closed FY 2023/24 with Bills amounting to Kshs.224,153,390.36. In Total, We have Pending Bills amounting to Kshs.1,443,579,325.91.

TABLE 2: SETTLEMENT OF VERIFIED PENDING BILLS

Verified and Payable Pending Bills	Recurrent		Development		Total		
	Historical Bills Kshs.	2022/2023 Kshs.	2023/24 Kshs.	Historical Bills Kshs.		2022/2023 Kshs.	2023/24 Kshs.
A. Bills Verified and Payable (from Table 1 above)	-	-	4,042,216.00	131,720,348.45	821,978,915.00	220,111,174.36	1,177,852,653.81
B. Amount Paid	-	-	-	-	-	-	-
C. Outstanding Balance (A-B)	-	-	4,042,216.00	131,720,348.45	821,978,915.00	220,111,174.36	1,177,852,653.81

DETAILED SCHEDULE OF PENDING BILLS

S/No	Supplier/Contractor	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	Amount Paid Kshs.	Outstanding Amount
Table 3A: Prior Years' Pending Bills - Verified & Payable						
1	M/S Trapezoid Construction	2006/07/MOLG/MK T/MYA/UDD-04	Proposed Construction of Muyanga Market at County Council of Bungoma	1,474,273.00	-	1,474,273.00
2	Derow Brothers Construction Ltd	MLHUD/MKT-UDD/02-MUDETE/ 2015-2017	Proposed Construction and Completion of Mudete Market in Vihiga	44,911,989.44	-	44,911,989.44
3	M/S Twin Construction Company Limited	MoLG/UDD/RSD&TS PT/2012-2013/01	Proposed Construction of Modern Stadium for County Council of Nakuru at Olenguruone Shopping Centre	54,726,854.22	-	54,726,854.22
4	A Jiwa Shamji Ltd	MOLG/STDP/UDD-2010-11	Proposed Development of Ekerenyo Bus Park	29,750,866.10	-	29,750,866.10
5	Mjengo & Allied Company Ltd	MAC/ESP/KANGEM A/93-2011	Construction of fresh produce Market Shades at Jua kali in Kangema Constituency	856,365.69	-	856,365.69
Sub- Total				131,720,348.45		
Historical Pending Bills Under Verification						
6	M/S Rivtoc Contractors Ltd	MOLG/UDD/FTC/2011/12	Construction of Funyula Market for the County Government of Busia	11,832,897.81	-	11,832,897.81
7	M/S Channa Construction Limited	MOLG/MKT/KAK/2009-10	Proposed Kakamega Market along Kakamega Webuye Road	74,822,765.53	-	74,822,765.53
8	Jumo International Ltd	ODPM&MOLG/MKT /MPTC/UDD/MP09	Development of Mbita Retail Market, Homabay County	89,964,945.85	-	89,964,945.85
9	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	-	15,917,648.55
10	Custom General Construction Ltd	2008-09/MOLG/MKT /RTC/UDD-Ro8	Proposed Construction of modern market in Rongo Town	57,931,926.00	-	57,931,926.00
11	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	-	15,256,488.36
Sub-Total				265,726,672.10		

S/No	Supplier/Contractor	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	Amount Paid Kshs.	Outstanding Amount
Table 3B: FY 2022/2023 Pending Bills - Verified & Payable						
Development						
12	Kazi Mtaani Program		Kazi Mtaani Program	821,978,915.00	-	821,978,915.00
	Sub-Total			821,978,915.00		
Table 3C: FY 2023/2024 Pending Bills - Verified & Payable						
Recurrent						
13	TemaBoss Limited	PO No. 6138 (Invoice no.1158)	Payment for supply and delivery of Toners	1,077,500.00	-	1,077,500.00
14	Palawan Corporate Limited	PO No. 6122	Payment for supply of Assorted Stationery	949,000.00	-	949,000.00
15	Patrida Supplies	PO No. 6121	Payment for supply of office transparent folders	920,000.00	-	920,000.00
16	National Defence University		Payment for course fees	140,000.00	-	140,000.00
17	Prism Towers	Invoice no.PTL716	Payment for Electricity for offices	390,522.00	-	390,522.00
18	Prism Towers	Invoice no.PTL744	Payment for electricity for the month of June 24	370,194.00	-	370,194.00
19	Beelcy Services	PO No. 5499	Payment for provision of Cleaning service at Mavoko ABMT center for the month of September and October, 2023	195,000.00	-	195,000.00
	Sub- Total			4,042,216.00		
Development						
20	Ramji Haribhai Devani	Invoice No.PO5828	Motor Vehicle Fuel	3,000,000.00	-	3,000,000.00
21	Paco Investments Ltd	PO No. 6184	Construction of Siaya Integrated Modern Market Hub Phase 1 in Siaya	71,928,871.64	-	71,928,871.64
22	M/S Tari Holdings Ltd	PO No. 6181	Construction of ESP Markets in Migori County, Cluster 44	18,146,790.00	-	18,146,790.00
23	M/S Silver Care Agencies	PO No. 6102	Supply of Conqueror papers Cream A4	523,700.00	-	523,700.00
24	M/S Trawell Company Ltd	Invoice No.1239	Provision of Return Air Tickets for 6 Pax Routing	239,250.00	-	239,250.00
25	M/S Tushca Agencies	PO No. 6052 (Invoice no.014)	Supply of Automobile Tyres	2,225,256.00	-	2,225,256.00
26	M/S Ombeyi Greed Investment	PO No. 6104	Supply of Ball pens, fine tipped and executive file folders	305,355.00	-	305,355.00
27	M/S Seefar Enterprises	PO No. 6088	Supply of Toners	846,920.00	-	846,920.00

S/No	Supplier/Contractor	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	Amount Paid Kshs.	Outstanding Amount
28	Mallia Ventures	PO No. 6094 (Invoice no.089)	Supply and delivery of toners 201 A Cyan	462,400.00	-	462,400.00
29	M/S Chanson Agencies	PO No. 6090	Supply of Toners 201 A	306,000.00	-	306,000.00
30	Shevami Agencies Ltd	PO No. 6092	Supply of Toners 126 A	1,604,080.00	-	1,604,080.00
31	M/S Kronix International	PO No. 6091	Supply of Automobile Tyres	1,412,480.00	-	1,412,480.00
32	M/S Mutesi Enterprises	PO No. 6101	Supply of Toners 83A	358,500.00	-	358,500.00
33	Synolac Supplies	PO No. 6086	Supply and delivery of toners 410A Black	660,000.00	-	660,000.00
34	M/S Ciscar Enterprises	PO No. 6100	Supply of Laptops	2,677,018.00	-	2,677,018.00
35	Danapa Supplies	PO No. 6103	Supply and delivery of goods (Photocopier and Hard disks	269,715.00	-	269,715.00
36	Government Advertising Agency	PO No. 5777	Payment for Newspaper Adver	401,163.00	-	401,163.00
37	Nairobi Java House	PO No. 5797	Payment for provision of teas, snacks and lunches	570,000.00	-	570,000.00
38	Virnak supplies	PO No. 6105	Supply and delivery of goods (Photocopying/printing papers)	566,979.00	-	566,979.00
39	Brean Enterprises	PO No. 5805	Supply of Reinforcement of Stores at the UDD - Prism	587,772.00	-	587,772.00
40	Leonade Tours and Travel	PO No. 6064 (Invoice no.2401)	Provision of Airtickets	1,448,320.00	-	1,448,320.00
41	Windsor Golf Hotel and County Club	PO No. 6065	Provision of Conference Facilities	576,000.00	-	576,000.00
42	Amoore Brothers Limited	PO No. 6149	Renovation and Completion of Market sheds in Lafey, Mandera County	3,257,744.00	-	3,257,744.00
43	Kakidaki Agencies Limited	PO No. 5842	Supply of all in one Laser Monochrome Printer and printing/photocopying papers	1,713,000.00	-	1,713,000.00
44	Lake Naivasha Resort Limited	PO No. 5686 (Invoice no.6760)	Conference Facilities for AHP Retreat	1,467,400.00	-	1,467,400.00
45	Pago Airways Travel Services	PO No. 5916	Payment for return Airticket, Nairobi - Washington DC - Nairobi	1,750,685.00	-	1,750,685.00
46	Sky Extra Tours and Travel	PO No. 5594	Payment for Airticket	39,950.00	-	39,950.00
47	Elmi Tech Limited	PO No. 5893	Payment fo Desk top Computers	2,698,500.00	-	2,698,500.00

S/No	Supplier/Contractor	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	Amount Paid Kshs.	Outstanding Amount
48	Gena Services Limited	PO No. 6080 (Invoice no.001H5E)	Payment for purchase of conqueror papers	2,988,750.00	-	2,988,750.00
49	Transgenic Solution Limited	PO No. 6123 (Invoice no.INV-SDHUD-003)	Supply of office furniture	1,292,500.00	-	1,292,500.00
50	Artline Contract Limited	PO No. 5763 (Invoice no.1527)	Payment for supply of Toner CE 4054 Black, Toner 59A	297,500.00	-	297,500.00
51	Pridelnn Paradise Beach Resort	PO No. 5884 (Invoice no.30888)	Provision of Conference Facilities	180,000.00	-	180,000.00
52	Hotel Hylise Limited	PO No. 5725 (Invoice no.1748)	Provision of Conference Facilities	229,500.00	-	229,500.00
53	Nation Media Group Limited	PO No. 5907	Provision of Advertisement	306,864.00	-	306,864.00
54	Government Advertising Agency	PO No. 6134	Payment for contract professional services	401,163.00	-	401,163.00
55	The Star Publications Limited	PO No. 6042	Payment for provision of Tender Advertisement	342,014.00	-	342,014.00
56	Starling Bird Resort Limited	PO No. 5923	Payment for Conference facilities	652,250.00	-	652,250.00
57	Tinnet Supplies	PO No. 5925 (Invoice no.961)	Payment for provision of Airtickets	37,400.00	-	37,400.00
58	Sky Extra Tours and Travel	PO No. 6055 (Invoice no.2402)	Provision of Air tickets	2,117,990.00	-	2,117,990.00
59	Lake Naivasha Resort Limited	PO No. 5717 (Invoice no.3814)	Payment for Conference facilities	508,000.00	-	508,000.00
60	Tryvon Ventures	PO No. 5833	Payment for procurement of Toners 415 A (4 Sets)	576,000.00	-	576,000.00
61	Standard Group Limited	PO No. 5846 (Invoice no.80133805)	Payment for Provision of Newspaper Advertisement	3,457,775.52	-	3,457,775.52
62	Patrida Supplies	PO No. 6130	Payment for supply and delivery of printing papers	1,275,000.00	-	1,275,000.00
63	TetraTronx Limited	PO No. 6124 (Invoice no.012)	Payment for supply of office furniture	912,350.00	-	912,350.00
64	Elmi Tech Limited	PO No. 6131 (Invoice no.065)	Payment for supply of Photocopier cum Scanner	1,998,890.00	-	1,998,890.00
65	Golden Apple Enterprises	PO No. 5830 (Invoice no.004)	Payment to the above firm for supply, delivery and installation of Bulky Filing Cabinet	2,095,000.00	-	2,095,000.00

S/No	Supplier/Contractor	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	Amount Paid Kshs.	Outstanding Amount
66	Star Publications Limited	PO No. 5879	Payment for advertisement Space	684,028.00	-	684,028.00
67	Alpha Conveyer Limited	PO No. 5764	Payment for supply of counter books, Tissues, marker pens, ball pens, pencils	220,900.00	-	220,900.00
68	Pago Airways Travel Services	PO No. 5865	Payment for provision of Return Airtickets	243,750.00	-	243,750.00
69	Standard Group Limited	PO No. 5847 (Invoice no.80128843)	Payment for advertisement Space	1,316,000.00	-	1,316,000.00
70	Mesian Company Limited	PO No. 5844	Payment for refurbishment to House No. 48 at Mihuti Court	4,498,200.00	-	4,498,200.00
71	Jaxnak Construction Limited	PO No. 5217 (Invoice no.JABRA018)	Payment for paving of Parking at KISIP offices along Elgon Road	4,816,885.00	-	4,816,885.00
72	Sowino Enterprises Limited	PO No. 5827	Payment for refurbishment to House No. 12 & 47 at Mihuti Court	4,701,360.00	-	4,701,360.00
73	Bogetutu Investments	PO No. 5800	Payment for refurbishment of House No. 24 & 39 Mihuti Court	4,793,590.00	-	4,793,590.00
74	Polack Agencies	PO No. 5802	Payment for refurbishment of House No. 43 & 44 Mihuti Court	4,237,873.20	-	4,237,873.20
75	Prijap International Limited	PO No. 5824	Payment for refurbishment to House No. 10 & 28 at Mihuti Court	4,904,190.00	-	4,904,190.00
76	Jassy Ventures	PO No. 5799 (Invoice no.005)	Payment for refurbishment of House No. 32 Mihuti Court	1,697,500.00	-	1,697,500.00
77	Zaanya Limited	PO No. 5825 (Invoice no.046)	Payment for refurbishment to House No. 33 & 36 at Hihuti Court	4,867,899.00	-	4,867,899.00
78	Luchamotech Enterprises	PO No. 5801	Payment for refurbishment of House No. HG/498 Muguga Green	3,523,040.00	-	3,523,040.00
79	Spanworld Enterprises Ltd	PO No. 5837	Payment for refurbishment of House No. HG/491 Muguga Green	4,498,700.00	-	4,498,700.00
80	Blueshield Securicor Limited	PO No. 5980	Payment for Security services at Coast Offices	1,599,000.00	-	1,599,000.00

S/No	Supplier/Contractor	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	Amount Paid Kshs.	Outstanding Amount
81	Ayama Investment Limited	PO No. 5981 (Invoice no.00526)	Payment for rehabilitation to Regional Commissioners Official residences	4,793,200.00	-	4,793,200.00
82	Jextreem Logistics Co. Ltd	PO No. 6084	Cleaning Services at Prism Towers	4,612,672.00	-	4,612,672.00
83	Lavington Security Limited	PO No. 5985	Payment for security services at Western Offices	855,342.00	-	855,342.00
84	Realedge Africa Ventures	PO No. 5926 (Invoice no.10216/2024)	Payment for provision of Airtickets	78,010.00	-	78,010.00
85	Prism Towers	PO No. 5917	Payment of service charge for Prism towers	8,700,000.00	-	8,700,000.00
86	Institute of Building Surveyors of Kenya	Invoice no.40030	Payment for Annual Subscription fees	175,900.00	-	175,900.00
87	Kenya School of Government	PO No. 6059 (Invoice no.NRB04037)	Provision of Conference Facilities	476,760.00	-	476,760.00
88	PS State Department of Broadcasting	PO No. 5919	Payment for Tender Advertisement	233,669.00	-	233,669.00
89	PS - State Department for Broadcasting and Telecommunication	PO No. 5920 (Invoice no.001368)	Payment for provision of Tender Advertisement	205,045.00	-	205,045.00
90	Standard Group	PO No. 5557	Payment for Newspaper Advert for Constituency AHP	1,693,600.00	-	1,693,600.00
91	Pago Airways	PO No. 5936	Payment for provision of Air tickets	397,000.00	-	397,000.00
92	Flight Centre Travel Limited	PO No. 56049	Provision of Airticket	88,600.00	-	88,600.00
93	Flight Centre Travel Limited	PO No. 6061	Provision of Airticket	304,500.00	-	304,500.00
94	Flight Centre Travel Limited	PO No. 6050	Provision of Airticket	34,560.00	-	34,560.00
95	Flight Centre Travel Limited	PO No. 6062	Provision of Airticket	80,570.00	-	80,570.00
96	Utiti Hotel	PO No. 5921	Provision of Conference facilities	1,137,500.00	-	1,137,500.00
97	Burchs Resort Naivasha Limited	PO No. 5939	Provision of Conference facilities	420,000.00	-	420,000.00
98	Merica Hotel	PO No. 5922	Provision of Conference facilities	700,000.00	-	700,000.00
99	Karnjoe Printers and Stationers	PO No. 6125	Provision of Labelling services at SDHUD offices at Prism Towers	735,200.00	-	735,200.00

S/No	Supplier/Contractor	Invoice No./Contract No.	Nature of Goods /Services	Amount Kshs.	Amount Paid Kshs.	Outstanding Amount
100	Lake Naivasha Resort Limited	Invoice No. 4998	Conference Facilities	1,100,000.00	-	1,100,000.00
101	Mombasa Beach Hotel	Invoice No. MS286/MBH/2023/KSLH	Conference Facilities	172,500.00	-	172,500.00
102	Kenya School of Government	Invoice No. NRB04179	Conference Facilities	2,826,456.00	-	2,826,456.00
103	Flight Centre Travel Limited	PO No. 6060	Provision of Airticket	38,100.00	-	38,100.00
104	Basecare Technologies	PO No. 6128	Supply of Office Stationery: Photocopying Papers(500) and Cream Conquerer Papers(30)	1,005,000.00	-	1,005,000.00
105	Winjoy Investment	PO No. 6127	Supply and Delivery of A4 Size Blue Conquerer Papers in Reams (120)	1,140,000.00	-	1,140,000.00
106	Danke Solutions Limited	PO No. 6155, Invoice No. 32774	Supply and Delivery of 15 No. Toner Cartridge 410A Black, Yellow, Magenta Cyan and 5 No. Toner Cartridge CE 412A Yellow	687,160.00	-	687,160.00
107	Xenaa Enterprises Limited	PO No. 6093, Invoice No. 003	Supply and Delivery of 40 No. Toner Cartridge 305A	1,104,120.00	-	1,104,120.00
	Sub- Total			220,111,174.36	-	220,111,174.36
	Grand Total			1,443,579,325.91	-	1,443,579,325.91

