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REPORT

OF

THE AUDITOR-GENERAL

ON

MINISTRY OF ENERGY

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



OFFICE OF THE AUDITOR GENERAL
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MINISTRY OF ENERGY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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1. Key Ministry of Energy Information and Management

(a) Background information

The Ministry of Energy was formed many years ago and on 20 May 2013, its name was changed to the Ministry of Energy and Petroleum through Executive Order No.2/2013 that outlined the Organisation of the Government of Kenya. However, under the Executive Order No. 1 of May, 2020 on the Organization of the Government of the Republic of Kenya, the Ministry was renamed to the Ministry of Energy and it draws its mandates from the above Executive Order. At the Cabinet level, the Ministry is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the Ministry.

i. Vision of the Ministry of Energy

“Affordable, Quality Energy for all Kenyans

ii. Mission of the Ministry of Energy

To facilitate provision of clean, sustainable, affordable, reliable and secure energy services for national development while protecting the environment.

iii. Mandate of the Ministry of Energy

The Ministry of Energy is mandated to undertake the following functions:

- National Energy and Policy management
- Hydro-power Development
- Thermal Power Development
- Geothermal Exploration and Development
- Rural Electrification Programme
- Promotion of Renewable Energy
- Energy Regulation, Security, and Conservation


iv. Core Values of the Ministry of Energy

- Integrity
- Transparency
- Accountability
- Professionalism
- Prudent utilization of resources
- Open to constructive suggestions



(b) Fiduciary Management



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

Designation	Name
 <p>AMBASSADOR MONICA KATHINA JUMA, DPhil (Oxon), EGH Cabinet Secretary</p>	<p>Ambassador (Dr.) Monica Juma is the Cabinet Secretary in the Ministry of Energy of the Republic of Kenya. She oversees the execution of the mandate of the Ministry, which entails provision of clean, sustainable, affordable, reliable and secure energy services for national development while protecting the environment.</p> <p>She came to the Ministry of Energy with extensive experience and expertise obtained from serving at the top level of the Security triad across Government of Kenya. First as Principal Secretary Ministry of Defence (2013-2014), Interior and Cordination of National Government (2014-2016) and then as Cabinet Secretary (2018-2020) for the Ministry of Foreign Affairs (2018-2020), and Cabinet Secretary for Defence (2020-2021).</p> <p>Prior to serving at the top executive level, Dr. Juma was the Ambassador Extra-Ordinary and Plenipotentiary of Kenya to Ethiopia and Djibouti and Permanent Representative of Kenya to African Union (AU), THE Inter-Governmental Authority on Development (IGAD) and the United Nations Commission for Africa (UNECA) (2010 and 2013).</p> <p>She joined government with a depth of experience in research and policy analysis accumulated from working for various continental and international think tanks, including the International Peace Academy, SaferAfrica, and the African Institute of South Africa. She also served in the United Nation’s Secretary General’s (UNSG) High Level Panel on Resourcing African Union led, UNSC mandated peacekeeping missions (otherwise known as the Prodi Report 2008), and consulted for many UN Agencies, the African Union and its agencies, in particular NEPAD on matters of security, peace, governance and development.</p> <p>Amb (Dr.) Juma has strong academic credentials, having served as a lecturer in the Department of Government and Public Administration and Research Director at the Centre for Refugee Studies, both at Moi University,</p>


Designation	Name
	<p>Eldoret. She began her work experience as a Management Analyst in the Department of Personnel Management - Office of the President, where she focused on organizational development within the public service.</p> <p>She holds a Bachelor of Arts Degree and Master of Arts Degree in Government and Public Administration from the University of Nairobi; a Certificate of Refugee Studies and a Doctor of Philosophy in Politics from the University of Oxford. Dr Juma is a well published scholar in areas of her qualification and competence.</p>
 <p>Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS Principal Secretary</p>	<p>Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS joins the Ministry of Energy as the Principal Secretary from the State Department for Public Works. Before his posting in the Ministry of Energy, he served as the Director for Immigration services from 2014 until March 2018 when he was appointed as the Principal Secretary, State Department for Immigration and Citizen Services, in the Ministry of Interior and Coordination of National Government. He also had a short stint as Principal Secretary, Ministry of Defence in August 2019, he was reassigned in the same capacity to the State Department for Public Works in the Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works in 2019.</p> <p>Prior to joining the Civil Service, he worked in the Military which he joined as a Cadet Officer close to 40 years ago. He diligently served and worked his way through the ranks in the military and rose to the rank of Major General and was appointed to the position of Assistant Chief of General Staff in-charge of Personnel and Logistics. He retired as a Major General in 2014 after close to 33 years of Service.</p> <p>During his time in the Military, Maj. Gen (Rtd) Dr. Kihalangwa underwent various military courses and Strategic Leadership training, locally and internationally. He is an Alumni of the National Defence College (K), National Defence College 'ensp' (RSA) and Defence Staff College (K). He holds a PhD and a Master's degree in International Studies and Diplomacy from Washington International University (WIU) in the United States of America. He further holds a Diploma in</p>

Designation	Name
	Strategic Studies and a Diploma in International Studies both from the University of Nairobi (UoN).
 <p>HON. Zachary Ogamba Ayieko Chief Administrative Secretary</p>	<p>The Chief Administrative Secretary assists the Cabinet Secretary in coordinating the affairs of the Energy Ministry. He supports the Cabinet Secretary in implementing the policy and legislative agenda of the Government. Hon. Zachary O. Ayieko was appointed to his current position of Chief Administrative Secretary in February, 2021. He previously served as the Managing Director Kenya Power and Lighting Company and the Chief Executive Officer of Rural Electrification Authority. He has over 40 years' experience in the Energy Sector.</p> <p>He holds a bachelor of Commerce (Accounting Option) from the University of Nairobi and he is currently pursuing a Master of Business Administration (Strategic Management Option) from the same University. He is a certified Public Accountant of Kenya.</p>
 <p>Ms. Kula H. Hache Secretary Administration</p>	<p>Ms. Kula H. Hache is the current Secretary Administration in the Ministry of Energy. She holds a Master's Degree in Peace Building and Conflict Management from Mount Kenya University. Previously She has served at Ministry of Devolution as Secretary Administration. She has a vast experience in Civil Service as District Commissioner and District Officer in various district all over the country. She has also attended several administrative courses including Senior Strategic Leadership in Korea.</p>

Designation	Name
 <p data-bbox="172 846 603 949">Eng. Thomas Karungu Ag. Secretary, Electrical Power Development</p>	<p data-bbox="778 376 1503 815">Eng. Thomas Karungu is the Acting Secretary, Electrical Power Development in the Ministry. He is a Registered Professional Mechanical Engineer by the Engineers Board of Kenya and a corporate member of the Engineers Institution of Kenya. His current duties include the formulation of energy policies, the economic and financial appraisal of energy projects, the monitoring and implementation of energy projects and the preparation and implementation of directorate work plans, budgets and procurement plans. He has a Bachelor's degree from the University of Nairobi in Mechanical Engineering.</p>
 <p data-bbox="177 1547 555 1608">Eng. Benson M. Mwakina, HSC Ag. Secretary Renewable Energy</p>	<p data-bbox="778 969 1503 1877">Eng. Benson M. Mwakina has been Ag. Secretary for Renewable Energy since January, 2022. He has served as the Director of Renewable Energy from July, 2017. He heads the Directorate charged policy formulation, and promotion of development and utilization of renewable energy, energy efficiency and conservation, including facilitation of private sector investment. Eng. Mwakina has wide experience in public sector management, having worked in the energy sector and other senior Government positions for over 20 years. He holds a Bachelor's Degree in Electrical & Electronics Engineering from the University of Nairobi, a master in Energy & Resources (E) from Hamad Bin Khalifa University (Qatar) and a Masters in Business Administration (E) from Jomo Kenyatta University of Agriculture & Technology (JKUAT). Eng. Mwakina has undergone several professional courses in management, leadership, governance & energy development. He represents the Ministry of Energy in several Regional & Global forums and is also the alternate Board member in Kenya Power & lighting Board of Directors representing the Principal Secretary. He is a registered Professional Engineer with the Engineers Board of Kenya and a member of the Institution of Engineers of Kenya</p>
	<p data-bbox="778 1906 1503 1977">CPA Moses Gitari is the Head of Accounting Unit, State Department for Energy. He holds an MBA in Strategic</p>

Designation	Name
 <p>CPA. Moses Gitari Senior Deputy Accountant General</p>	<p>Management from Nairobi University and BBA in Accounting and Finance from KEMU.</p> <p>Mr Gitari is a practicing Accountant and a member of Institute of Certified Public Accountant of Kenya (ICPAK) ICPAK. He has vast experience in Accounting Systems Implementation and Business process re-engineering.</p> <p>He has previously worked in the Ministry of Health as an Accountant and at the National Treasury IFMIS Department as the Head of business process re-engineering.</p>
 <p>Mr. Stephen Alexius Njue Senior Deputy Director Budget</p>	<p>Mr. Stephen Alexius Njue is currently Head of Finance in the Ministry of Energy at the grade of Senior Chief Finance Officer.</p> <p>He has served in the Civil Service for 28 years and in particular as Head of Finance for 19 years across various government Ministries, Departments and agencies. These includes; National Treasury, Ministry of Roads and Public Works, Housing, Regional Development, Water, Labour and Social Protection, Energy as well as various local authorities and County Governments.</p> <p>Currently he is an Alternate Director at Kenya Generating Electricity Company (KENGEN).</p> <p>Mr. Njue holds an MBA in Finance and a Bachelor's degree in Business Studies and Economics both from Kenyatta University. He also holds a National Diploma in Financial Management from Kenya Institute of Management.</p> <p>He is a member of Institute of Internal Auditors and Institute of Human Resource Management of Kenya.</p>

Designation	Name
 <p>Mr. Chrispin O. Lupe Chief Geologist</p>	<p>Mr. Chrispin O. Lupe is heading the Geo-Exploration Directorate. He holds a BSc degree in Geology from the University of Nairobi and MSc degree in geoinformation from ITC, Netherlands. He is a Registered Geologist with the Geologist Registration Board and a Professional Member of the Geological Society of Kenya.</p> <p>Mr. Lupe joined the Ministry of Energy and Petroleum on 7th September, 2017 on promotion from Ministry of Mining. He has served in the Civil Service for 27 years as a Geologist at different levels in the Geological Survey Department.</p> <p>The Geo-Exploration Directorate is in charge of exploration and development of geo-energy resources from geothermal, coal and nuclear resources for power generation.</p>
 <p>Ms. Margaret Nyabiage Ratemo Director. Human Resource Management & Development</p>	<p>Ms. Margaret Nyabiage Ratemo assumed the position of Director, Human Resource Management & Development in 2021. He is responsible for the human resource management and development function at the State Department Energy. She holds a Masters of Arts in Management, a degree in Education from the University of Nairobi. UON Higher Diploma in HRM, Corporate governance, Public Private Partnership IP3 USA and HR Talent management Stanford University USA. She Managing the Audit Function KCA, Regulatory Impact analysis USA. Ms. Ratemo has vast experience in the KRA capital markets authority, Insurance Regulatory Authority, KETRACO among others. She has also headed HRM&D function in the in various Public Service Ministries.</p>
 <p>Mr. Masini J. Ichwara</p>	<p>Mr. Masini J. Ichwara is currently the Director of Planning in the Central Planning and Programme Monitoring Unit at the Ministry of Energy. He previously served at the same level at the Ministry of Industrialization, Trade and Enterprise Development, State Department for Industrialization.</p> <p>Ichwara has comprehensive national and international development level experience spanning over 25 years having worked for UNDP-Somalia as a Research Officer, UNDP-Kenya as a Monitoring and Evaluation Specialist and as a consultant for UNFPA, UNICEF and UN Women. He previously worked for the Kenya</p>

Designation	Name
Head of Economic Planning	National Bureau of Statistics and the Monitoring and Evaluation Directorate at National Treasury and Planning. Mr. Ichwara has finalized his PhD in Economics from the University of Nairobi. He also holds a Master of Arts degree in Economics from the University of Nairobi and a Bachelor of Science degree from Egerton University. He has a number of professional qualifications from various institutions across the world
 <p data-bbox="181 1093 667 1205">Mr. Charles Mulandi Assistant Director Supply Chain & Management</p>	<p data-bbox="794 562 1552 1048">Mr. Charles M. Mulandi is the Head of Supply Chain Management Unit. He holds an MSC (Procurement and Contract Management) from JKUAT, MBA (Finance) and Bachelor of Laws (LLB) both from the University of Nairobi and Bachelor of Business Management (Finance) from Moi University. Mr. Mulandi also holds a Post Graduate Diploma in Procurement and Supply from the Chartered Institute of Purchasing and Supply (CIPS,UK), a Postgraduate diploma in Law from the Kenya School of Law and is Certified Public Accountant of Kenya(CPA) Finalist.</p> <p data-bbox="794 1048 1552 1355">Mr. Mulandi is a member in good standing of KISM, CIPS and the Law Society of Kenya being an advocate of the High Court of Kenya. He has a wealth of experience in Public Procurement having served in different capacities within the Supply Chain Management Services cadre in the Public service for over 17 years.</p>

(c) Fiduciary Oversight Arrangements

(i) Budget Implementation Committee;

Responsibilities of Budget Implementation Committee are;

- To review and consider the cash flows plans – this shall involve a regular review of the Ministerial cash plan and approval of any changes to the initial cash flow plan to be communicated to the National Treasury
- To review the utilization of cash limits and consider any changes as may be required.
- To review the utilization of donor funds voted for MDA;
- To advise the Accounting officer on any challenges related to the budget implementation
- To review and recommend reallocation of expenditures;
- To review and approve the submission of the expenditure returns, IPPD, pending billings and AIA returns for MDAs and recommend actions to be taken;
- To participate in sector working groups and
- To prepare the budget for the line Ministry/ State Department in consultation with Heads of Departments

(ii) Ministerial Human Resource Management Advisory Committee

The Committee has nine members and the quorum is five and meets once in each month. The functions of the committee are;

- Recruitment, selection and appointments
- Promotions
- Confirmation in appointments
- Training and development
- Training impact assessment
- Management if skills inventory
- Establishment and complement control;
- Payroll management
- Deployment
- Promotion of values and principles of public service

(iii) Internal Audit Unit

The mandate of Internal Audit unit includes;

- Planning, co-ordination, organisation and management of internal audit services at the Ministry of Energy.
- Appraising the economy, efficiency and effectiveness with which finances and other resources are managed and utilized at the Ministry.

- Conducting risk-based value for money and systems audit aimed at strengthening internal control mechanisms that could have an impact with achievement of the strategic objectives of the Ministry
- Assist the Principal Secretary in establishing Audit Committee in the Ministry and provide secretarial services
- Co-ordination of the Institutional Risk Policy Framework agenda at MOE
- Conduct investigations/ special audits as maybe assigned by the Accounting officer
- Advising the Cabinet Secretary and the Principal Secretary in the emerging issues in Internal Auditing

(iv) Development Partners Oversight Activities

The Ministry main development partners are; African Development Bank, European International Bank, The World Bank, Japan International Corporation Company (JICA), EXIM Bank of India and China, German Development Bank and Agence Francaise De Development.

(d) Ministry of Energy Headquarters

P.O. Box 30582-00100
Kawi House, South C
NAIROBI, KENYA

Ministry of Energy Contacts

Telephone: (254) (020)3310112
E-mail: psenergy@energy.go.ke
Website: www.energy.go.ke

(e) Ministry of Energy Bankers (all banks)

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank
Kipande Branch
NAIROBI, KENYA
3. Credit Bank
Koinange Branch
NAIROBI, KENYA

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

2. Statement by the Cabinet Secretary

ENERGY is envisaged as a socio-economic transformation enabler towards the achievement of national goals, driven by the Vision 2030, the BIG 4 agenda as well as the international obligations such as the Sustainable Development Goals (SDGs) and the Africa Agenda 2063.

The executive order No.1 of August 2018 (Revised) on the re-organization of the Government of the Republic of Kenya mandates the energy sector with the following; National Energy Policy Development and Management, Thermal Power Development, Rural Electrification Programme, Energy Regulation, Security and Conservation Hydropower Development, Geothermal Exploration and Development, Promotion of Renewable Energy.

Besides, the Energy Act ,2019 mandates the Ministry of energy with the function of the Integrated National Energy Planning (INEP). The overall long-term objective of the sector is to facilitate provision of adequate, reliable, affordable and clean energy in an environmentally sensitive approach. This requires a comprehensive strategic approach that includes both long term and short-term initiatives. The Ministry of Energy pursues this objective jointly with the seven Semi-Autonomous Agencies (SAGAs). To this end, the sector under the coordination of the Ministry of Energy made significant milestones during the Financial Year 2021/2022.

Under transmission and distribution of power. The number of customers connected during the year under review is 648,677, bringing the cumulative electricity connections to 8,919,584 customers and access rate to 75% by the end of the period under review. This achievement is owed to the implementation of programmes such as the last mile connectivity, standalone solar systems and mini grids. Additionally, installed capacity increased from 2,990MW as at the end of the 2020/2021 FY to 3,076MW in June, 2022. The sector constructed 176.5km of transmission lines and 370.74km of distribution lines; constructed and upgraded 9 distribution substations; installed 20121 street lighting points; installed 546 constituency transformers; while 638 public facilities were connected with electricity.

Under alternative energy sources,110 domestic biogas plants were constructed;500 hectares of land were planted with trees and maintained;55 woodlots were established;66 efficient and sustainable charcoal kins installed;34 investment grade audits undertaken ;96% of wind masts and data loggers were maintained;32277 stand-alone solar home systems were installed; and 3656 clean cooking units disseminated; The country also improved on the use of clean and renewable energy sources and minimized reliance on thermal generators thus resulting in a more diversified and environmentally sustainable energy mix.

Besides the progress towards the policy, legal and institutional reforms that are meant to adjust the sector to its evolving needs were sustained during the period under review. The implementation of the Presidential Task Force Report recommendations on PPAs progressed well during the 2021/2022 FY and shall be continued in 2022/2023 FY. So far, the electricity tariff was reduced by 15% during the period under review, while KETRACO has been designated as the System

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Operator as per the recommendations of the Power Market Study. 30 draft regulations were developed to guide the implementation of the energy act ,2019.

The Ministry realized these achievements under the facilitation of Final approved Budget for the FY 2021/22 amounting to Ksh 65,603,541,425, The absorption of this allocation was Ksh 35, 754, 825,649 which translates to 55% utilization.

The implementation of these programs/projects was characterized by the following emerging issues; Covid-19 which changed the means of monitoring the progress of the projects and also the project implementations; Security threats of key infrastructure installations; Regional economic integration resulting to growth of regional power trade and taxation of cross-border exchanges. Besides the sector witnessed the following major challenges during the period under review; Acquisition of sites, wayleaves and land; Inadequate funding and delayed release of budgets; delayed approval of draft regulations; Vandalism of infrastructure facilities; Legal and contractual issues.

In mitigation of the above challenges the ministry proposes among other initiatives; punitive legislation to guard against vandalism; anti-vandalism technology, sensitization of local communities on the significance of project facilities in their localities; a review of Public Financial Management (PFM) Act, 2012 and the regulations to increase efficiency in disbursement; and the Implementation of the presidential task force report on PPAs recommendations.

The sector under the leadership of the Ministry looks forward to relying on the milestones achieved in the year under review as part of the foundation the sector will ride on to upscale energy access in the year 2022/2023. Moreover, the experience of the period under review and the period before it, will adequately inform priority setting, as the sector walks into the fourth Medium Term Planning.



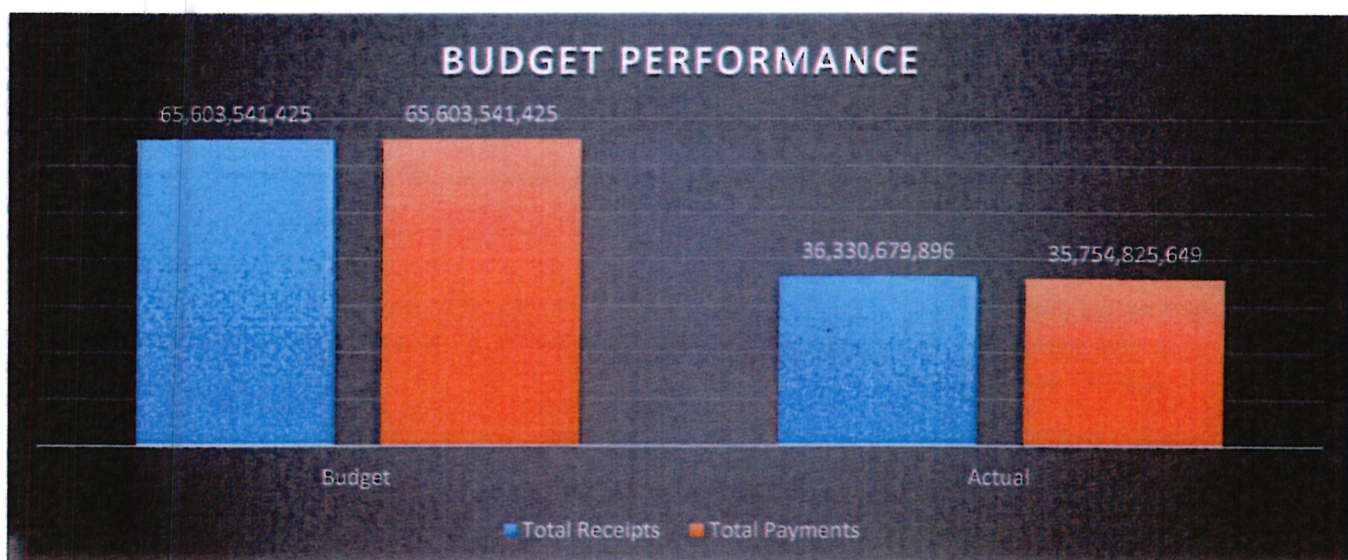
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CABINET SECRETARY
MINISTRY OF ENERGY

3. Statement by the Principal Secretary

1. Budget Performance Against Actual Amounts for 2021/22

- a) During the year under review, the budget for the financial year 2021-2022 was Kshs. 65,603,541,425. The actual receipts collected was Kshs. 36,330,679,896 and payments made were Kshs 35,754,825,649. This led to a surplus budget of Kshs 575,854,249 and a budget overall performance of 55% as shown below

Details	Budget	Actual	Variance	% Utilisation
Total Receipts	65,603,541,425	36,330,679,896	29,272,861,527	55%
Total Payments	65,603,541,425	35,754,825,649	29,848,715,776	55%
Surplus		575,854,247		



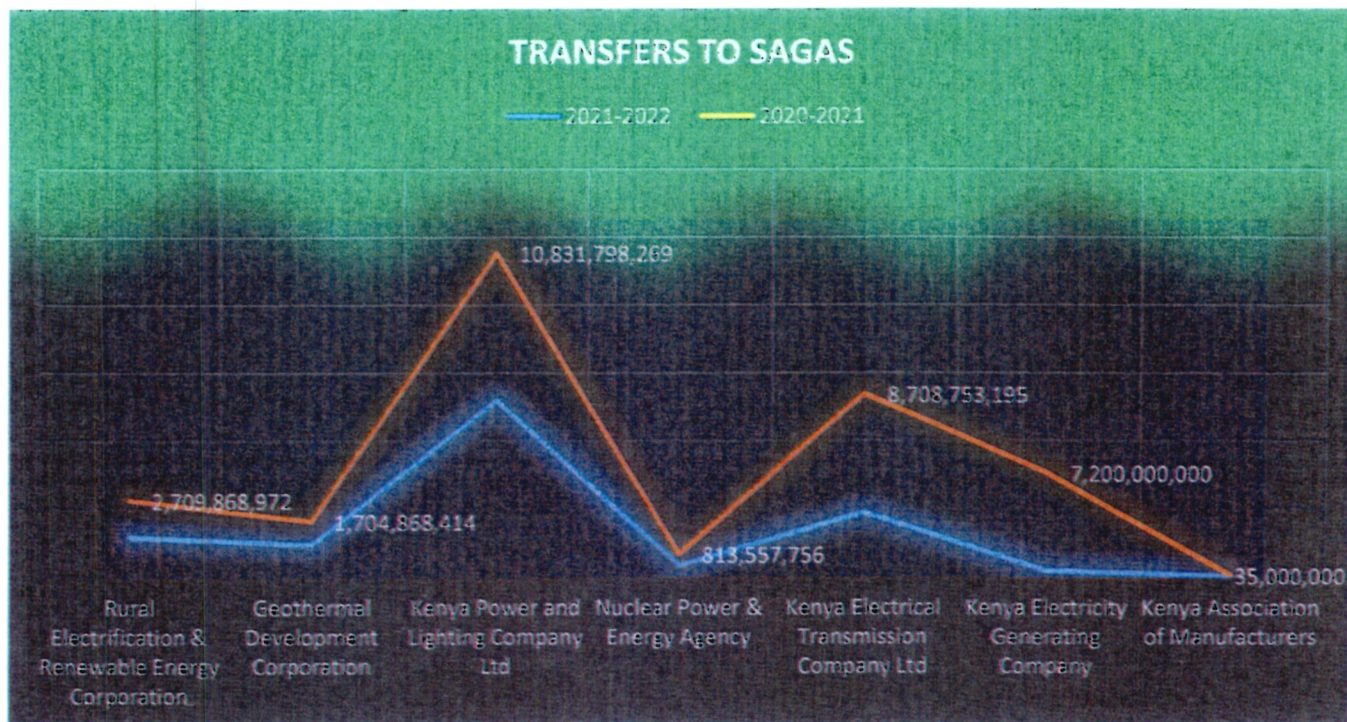
- b) The budget allocation by programmes for the Ministry during the year which were allocated and spent in various thematic areas as shown below;

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Programme/Sub-programme	Final Budget	Actual on comparable basis	Budget utilization difference
	2022	2022	
	Kshs	Kshs	Kshs
Administration Services	277,881,346	260,422,997	17,458,349
Planning and Project Monitoring	30,777,220	24,122,187	6,655,033
Financial Services	231,368,434	217,663,118	14,155,926
Geothermal Generation	10,741,309,200	3,060,958,292	7,680,350,908
Development of Nuclear Energy	810,000,000	806,590,294	3,409,706
Coal Exploration and Mining	224,000,000	191,889,060	32,110,940
National Grid System	42,386,583,808	25,882,883,894	16,503,699,914
Rural Electrification	9,593,541,425	4,334,027,938	5,259,513,487
Alternative Energy Technologies	1,308,079,992	976,267,869	331,812,123

- c) The Ministry transferred an amount of Kshs 24,216,827,940 in the FY 2021-22 compared to FY 2020-21 of Kshs 32,003,846,607 . This was a decrease in transfer of Kshs 7,787,018,667

SAGAs	2021-2022	2020-2021
Rural Electrification & Renewable Energy Corporation	2,920,000,000	2,709,868,972
Geothermal Development Corporation	2,345,471,768	1,704,868,414
Kenya Power and Lighting Company Ltd	12,994,067,514	10,831,798,269
Nuclear Power & Energy Agency	795,000,000	813,557,756
Kenya Electrical Transmission Company Ltd	4,717,912,768	8,708,753,195
Kenya Electricity Generating Company	409,375,890	7,200,000,000
Kenya Association of Manufacturers	35,000,000	35,000,000



2. Key Programmes and Projects Performance During 2021/2022 FY-Non-Financial

A. Power Generation

Generation capacity procured

A total of 300 MW generation capacity was procured during the period under review.

1. Generation capacity added to the National Grid

40MW Malindi Solar; 83MW Olkaria 1-unit 6; and 40MW Cedate Solar were added during the period under review.



Steam pipes at 83MW Olkaria I Unit 6

2. Geothermal Development

a) Olkaria I Unit 6 (83.3MW)

The 83.3MW Olkaria I Unit 6, was completed in the year under review, increasing the country's geothermal capacity from 713MW to 796.3MW.

b) Olkaria VI PPP (140MW)

The project progress stands at 28% by the end of the year

Request for Proposals (RfP) documents and agreements are awaiting conclusion of PPA and Steam Charge as well as concurrence from National Treasury on proposal to pursue ECP Contracting model and balance sheet financing as alternative to PPP model. The expected completion date is July, 2024.

c) Olkaria I Rehabilitation (50.7MW)

The project progress stood at 5% completion by the end of the period under review. The Contract award is awaiting settlement of a new case lodged at the Constitutional Court in May by a third party. Request for statutory approvals awaiting feedback after the settlement of the legal issue. The Letter of Notification of Award for Consultancy Services issued. The expected completion date is September, 2024.

d) Drilling of Geothermal Wells

Seven (7) geothermal wells were drilled in Menengai and Baringo Silale geothermal prospects. An additional of 3.6Mwe was added against a target of 15. The cumulative steam equivalent available increased to 197.06 MWe by the end of the year under review.

Other milestones achieved in Geothermal development during the period include; 2 Geotechnical studies were carried out; and Geothermal Resource licencing compliance supervision was carried out.

3. Nuclear Power Development

During the period under review the following were achieved;

- 1) Developed Legal and Regulatory Framework for The Nuclear Power Programme: Draft National Nuclear Policy was reviewed and updated. In addition, a cabinet memorandum and country position paper on the ratification of the four (4) nuclear safety conventions (5%) was developed.
- 2) Strategic Environmental & Social Assessment. County stakeholder engagements were undertaken in coastal counties, Kisumu, Kericho, Nyeri, Embu and Meru counties
- 3) Site and supporting facilities: The Criteria for Siting of Nuclear Installations was updated, the NPP Preferred Sites Field Reports prepared, the NPP Sites Ranking Report prepared, implementation Plan for Site Characterization developed and ToRs for Site Characterization in line with IAEA SEED Mission Recommendations during a Site Selection Team workshop done.

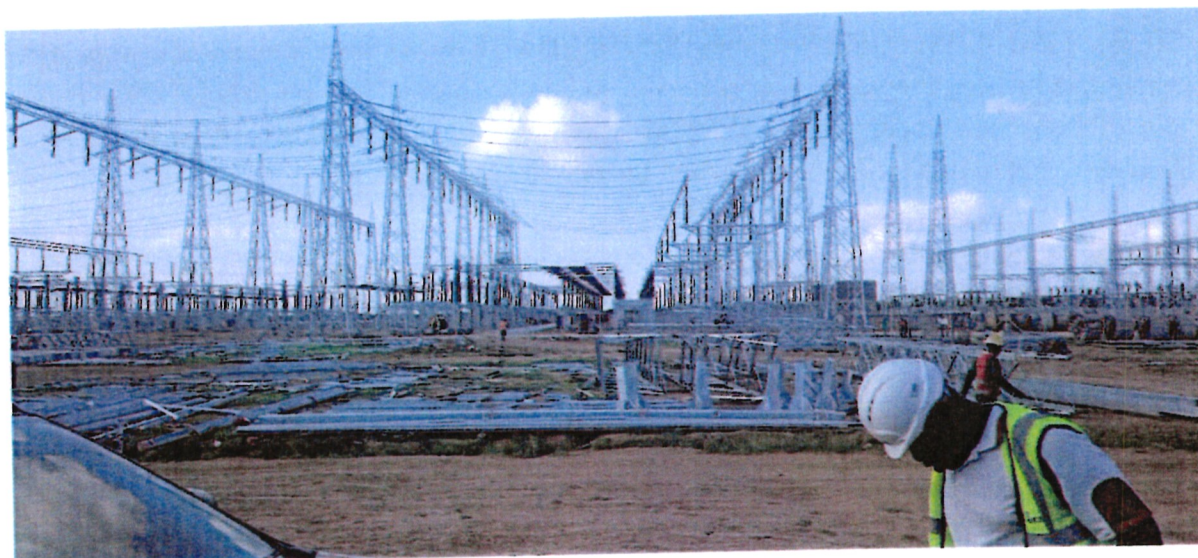
- 4) Reviewed the electric grid study reports by updating/rebuilding model and updating reports.
- 5) Reviewed specifications/requirements for nuclear power plants to enable the selection of suitable reactor technology and development of the Bid Invitation Specifications (BIS).
- 6) Mapping of institutions that offer requisite trainings in Nuclear and human resource competency gap assessment were undertaken.
- 7) A Coordination Framework for Research & Development in the Energy and Petroleum Sectors was developed.
- 8) Public Communication and Stakeholder Management activities across the country were undertaken.
- 9) 2 Nuclear energy mineral explorations were conducted and reports produced.

B. Power Transmission and Distribution

1. National Grid Expansion and Upgrade

- a) During the FY 2021/22 a total of 176.5Km of transmission lines and associated sub-stations were completed against a total target of 336Km translating to a 53.38% achievement of the annual target. Delays in exchequer funds/ inadequate budgetary allocation contributed to the variance. The 176.5Km comprises of;
 - i. 30km of the 641km 500kV HVDC bipolar Transmission Line of Eastern Electricity Highway Project (Kenya–Ethiopia) 500kV HVDC Interconnector was completed. The entire project which entailed: 641km 500kV HVDC bipolar Transmission Line and a Converter Station and 400kV Substation at Suswa was 100% completed in the year under review
 - ii. 52km of the 431km 132kV Power Transmission System Improvement Projects was constructed during the year under review. The cumulative completion stood at 94% by the end of the period under review. (53.37km strung on Lessos-Kabarnet, 68km in Olkaria-Narok, 12.67km in Kitu-Wote and 14km in Nanyuki-Rumuruti.)
 - iii. 43.9Km of 96km, 400kV double circuit Kenya – Tanzania Power Interconnection Project
 - iv. 50.63Km of 96km 132kV Isinya-Namanga transmission line
- b) Progress of other transmission lines was increased as follows;
 - i. 2.58% of the 96Km 132kV Nanyuki-Isiolo-Meru Transmission Line and associated sub-stations was constructed, pushing the cumulative progress of the project to 93% by June 2022
 - ii. 44.11% of the 247km 220kV Garsen - Hola - Garissa Transmission Line and associated sub-stations was constructed, pushing the cumulative completion to 51% by June 2022.

- iii. 22.75% of the 148km 220kV Kamburu-Embu--Thika Transmission Line and associated sub-stations was constructed, pushing the cumulative completion to 25% by June 2022.
- iv. 41.23% of the 210km 132kV Kenya Power Transmission Expansion Project (KPTEP) constructed and associated sub-stations was constructed during the year, pushing the cumulative completion to 45%.
- v. 34.20% of the 61km 132Kv Rabai - Bamburi - Kilifi transmission line was constructed during the year. The line and associated sub-stations progressed to 52% complete by June 2022.
- vi. 3.75% of the 100km Sondu – Homabay (Ndhiwa)- Awendo 132kv transmission line was constructed during the year, pushing the cumulative completion to 82.75% by June 2022.
- vii. 26% of the 400/220Kv Mariakani substation was completed during the year pushing the cumulative to 88.7%.
- viii. Nairobi ring substations are 94% complete by June 2022. (4% of the 220/66Kv Malaa substation was completed during the year, pushing the cumulative completion to 93% by June 2022, Kimuka Substation at 99% complete by June 2022).



Mariakani substation

2. Electricity Distribution

During the 2021/22 FY:

- a) A total of 648,677 customers were connected, bringing the cumulative number of customers connected to the grid to 8,919,584 customers. This was achieved through various initiatives including the Last mile connectivity programme, the Kenya Electricity Modernization Project (KEMP).
- b) **9** new and upgraded distribution substations were completed as follows; (four (4) new Umoja, Gatakaine, Kitengela and city center) and five (5) upgrade (Kitui, Kisian, Sagana and Kanyakina).
- c) **20,121** street lighting points were installed across the country, pushing the cumulative number of lanterns installed since inception to 191601
- d) **546** number transformers were installed in constituencies under the installation of transformers in constituencies programme.
- e) **40** public facilities were connected to electricity (BADEA), while **598** were connected through GOK, totaling to **638** facilities completed.
 - a. Electrification of Isiolo county health care facilities progressed to 81%, electrification of level 3 and level 4 hospitals progressed to 40%, with 79 schemes completed and 101 schemes in progress in selected counties.
- f) **201** Previously installed Solar PV systems were maintained.
- g) The extension of power lines and construction of substation to serve the Naivasha industrial park progressed to 25% completion.
- h) Electrification of food processing plants progressed by 20%
- i) 370.74km of distribution lines completed



Street lights installed at Mosoch, Nyamira County

C. Alternative Energy Technologies.

During the period under review the following was achieved:

- i. Hydropower dams Water catchment areas re-afforested. 100ha were reafforested in Muringato, Nyeri county, 10ha in Maragoli hills in Vihiga county while the implementation agreement for Muranga re-perian protection was signed between the Ministry of Energy and the County Government of Muranga on 16th September 2021.
- ii. Hectares of afforested hydro dams water catchment areas maintained. The main activity was Spot weeding and beat up. There was 100% maintenance of the 500ha of sites planted
- iii. Wood lots established in the hydro dam catchment areas. 55 woodlots were established, involving 200 farmers, while 70 woodlots were maintained in Endebes, Trans Nzoia County.
- iv. Community Small Hydro Power projects. Project not funded. Main activity is monitoring of installed community projects follow up on performance of previously installed units.
- v. Well maintained and rehabilitated previously installed Wind masts and data loggers. 48 wind masts and data loggers maintained. 2 wind masts required to be rebuilt since they had been vandalized.
- vi. Investment Grade Audits and General Audits. 20 investment grade audits and 14 General Grade Audits were undertaken. 1 EMA award ceremony was conducted.
- vii. Institutional biogas plants. Sites were identified and tender document prepared.
- viii. Domestic household biogas digesters. 110 domestic biogas digesters were constructed, 53 biogas units from previous contract and 57 biogas units from new contracts awarded.
- ix. Efficient charcoal kilns. 6 kilns constructed – 3no. metal kilns and 3no. brick kilns fabricated
- x. Renewable Energy Technology (RET) Demonstration in Energy Centers. 6 RETs demonstrated. These include solar PV, Solar Thermal, biogas, Charcoal kilns, and Improved Cook stoves and Fireless cookers, tree nurseries. Challenges of financing experienced
- xi. Solar home systems. 32277 standalone solar home systems installed (KOSAP). Market response yet to pick up to target despite positive response to marketing strategies by the Solar Service Providers.

- xii. Clean cooking units. 3656 clean cooking units disseminated. Market response yet to pick up to target despite positive response to marketing strategies by the Clean cook stove Service Providers
- xiii. 99 personnel's trained
- xiv. Training of the 44 counties undertaken. Three counties (Nairobi, Kirinyaga and Mombasa) not trained
- xv. One baseline study on Green Hydrogen Potential completed. Green hydrogen group held 5 meetings.
- xvi. 96% of 135 previously installed wind masts and data loggers were maintained



Installed solar panels at Alten Kesses 40MW solar power plant

D. Energy Regulation

1. surveillance and compliance inspections for electricity and renewable energy sub-sectors were undertaken as follows; (66 on installed or ongoing solar PV projects to assess compliance with the Energy Regulations, 2012; 1116 Audits to assess compliance with the Energy Regulations 2012; 1362 on consumer premises to verify the authenticity of completion certificates on Electrical works; and 80 audits of electricity generation, transmission, and distribution projects).
2. Power market study; The sector finalized the power market study for electric power sub-sector that aimed to analyse the possibility of establishing a power, market in Kenya and its implications for the local and regional markets. Kenya Electricity Transmission Company (KETRACO) was designated as the system operator on recommendation of the power market study.

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3. Monitoring of electricity generation, transmission, and distribution projects. During the period under review the regulator monitored 10 electricity generation, transmission and distribution.
4. Policy, legal and institutional reforms. The following policies and regulations were reviewed to support the sector in achieving its objectives; The Draft Mini Grid Regulation 2021; The Draft Energy (Net- Metering) Regulations, 2022; Feed- in – Tariff Policy; Renewable Energy auction policy; and the Captive Power Policy

A. Emerging Issues

- a) Covid-19 which changed means of monitoring the progress of the projects and also the project implementations.
- b) Security threats of key infrastructure installations.
- c) Regional economic integration resulting to growth of regional power trade and taxation of cross-border exchanges.

Key risk management strategies.

RISK	Management strategy
Grid defection	Improve on energy reliability and review of tarrifs
Environmental Safeguards	Implement Environment and Social Impact Assessment (ESIA)reports Implement environmental and social management plans
Land acquisition challenges	Enhance public participation and community relations
Resource unsustainability	Enhance resource management
Unrealistic Stakeholder / community expectations	Stakeholder participation and engagements
Vandalism of energy infrastructures	Put in place proper litigation/security measures.
Delay in disbursement of funds	Fast track timely disbursement of funds
The drive for lower tariffs, rendering key agencies financially unviable	Review of tarrifs.
Cyber Security threat	Invest in ICT Security Systems and develop cyber security guidelines.

B. Challenges

- a) Acquisition of sites, wayleaves and land posed a major challenge. This was because of escalating cost of land acquisition due to speculations, compensation variations between the market value and the local owner's expectations and encroachment of land earmarked for development purpose causing project delays and increased costs of projects.
- b) Legal and contractual issues impact adversely on project implementation.
- c) Vandalism of infrastructure facilities creating additional cost for maintenance and restoration.
- d) Inadequate funding and delayed release of budget.
- e) Delay in issuance of specific tax exemptions resulting to lengthening of clearance of materials at the ports.
- f) Government policy on logging affected the supply of wooden poles resulting to delays in implementation of electrification projects.
- g) Delay in budget approval affected the project progress.
- h) Expiry of loans (specifically for Garsen-Hola-Garissa project.)
- i) Delays in Procurement processes
- j) The Covid-19 Pandemic continues the operations in the Energy Sector. For example, electricity consumption declined affecting the electricity levy which forms one of the key revenue streams for the sector.
- k) Delays in approval of regulations
- l) Inadequate staffing
- m) Low levels of awareness of the relevant regulations and requirement in the sector leading to non-compliance.
- n) Inaccessible Geothermal resources licensed areas

C. Mitigation Measures and way-forward

- Public education; engaging national and county government and other public bodies; and undertaking due diligence on the projects to minimize right of way challenges. Conflict resolution mechanisms should be enhanced.
- To deal with vandalism there is need for punitive legislation to guard against vandalism, apply anti-vandalism technology, sensitise local communities on protecting/policing power infrastructure and establishment of security intelligence system and community informers' frameworks.

- Installation of security alarm and surveillance systems in all power infrastructure projects including substations and strategic points along the major transmission lines and networks will minimize security threats. Security arrangements should be enhanced.
- Lobbying National Treasury and National Parliament and Development Partners for more budgetary allocations is required.
- Adoption of new business models e.g., formation of subsidiaries for off balance sheet financing need to be explored. Diversification of revenue sources need also to be relooked.
- To enhance capacity there is need to fast track completion of National Centers of Excellence and also relook on capacity building programmes such as benchmarking and partnerships
- Implementation of the presidential task force report on PPAs recommendations
- The gazzetting of a 15% reduction electricity tariff to promote the consumption of electricity.
- Engaging the relevant parliamentary committees and expediting the review of prioritized regulations
- The sector continues to sensitize and engage the public through awareness fora. 25 engagements were conducted during the period under review.
- Lobby county governments to support Geothermal investments by opening up inaccessible areas

D. Recommendation

- There is need to review Public Financial Management (PFM) Act, 2012 and the regulations to increase efficiency in disbursements.
- Continuous sensitization of the public on the relevant regulations and requirements in the sector through awareness fora, mainstream media and social media.
- Fast tracking of the approval of the developed draft policies/regulations to streamline the sector.
- Application of abated/clean coal technologies in policy considerations to facilitate a robust energy mix for the country.


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PRINCIPAL SECRETARY
MINISTRY OF ENERGY

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

Introduction

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

The key strategic objectives as per the strategic plan for FY 21- FY 22 plan are to:

- a) Universal access to electricity by 2022 through the grid and off grid solutions.
- b) Universal access to modern household energy by 2028.
- c) Promote indigenous energy resources for industry using modern technology.
- d) Ensure adequate, reliable and secure electricity system
- e) Increase share of clean and renewable energy for environmental sustainability.
- f) Create an enabling environment for energy development and consumption

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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SNO	Program	Strategic Objective	Outcome	Indicator	Performance
1.	Power Generation	To increase power supply through power generation	Adequate power supply	MW of power generated and added to the grid	83.3MW (Olkaria I Unit 6), 40MW Cedate solar, and 40MW Malindi solar new capacity were added to the grid.
2.	Power Transmission and Distribution	To increase electricity access to more customers	Increased access to electricity	Km of transmission lines constructed	176.5Km
				Number of distribution sub-station constructed and upgraded	9
				Km of distribution lines constructed	370.74km
				Number of new customers connected to electricity	714,510
				Number of street lighting points installed	20,121
				Number of constituency transformers installed	546
				No. of Public Facilities Connected with Electricity	638

SNO	Program	Strategic Objective	Outcome	Indicator	Performance
				Number of domestic biogas plants constructed	110
				Ha. of land planted with trees and maintained	500
				No. of Woodlots established	55
				No. of efficient and sustainable charcoal kilns for training & Demonstration installed	6
				No. of investment Grade Audits undertaken and implemented to reduce Energy consumption by 10-30%.	34
				Percentage (%) Maintenance of wind masts and data loggers maintained	96
				No. of standalone solar home systems installed	32277
				No. of clean cooking units disseminated	3,656

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SNO	Program	Strategic Objective	Outcome	Indicator	Performance
3.	General Administration Planning and Support Services	To enhance service delivery to the customers	Efficient service delivery	Number of policies, strategies and regulations developed	The Ministry has developed 30 Draft Regulations to guide implementation of Energy Act, 2019.

1. Corporate social responsibility statement/sustainability Reporting

2. Environmental and Sustainability Reporting

The Ministry exists to transform lives. This is our purpose; the driving force behind everything we do by putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of the Sustainability strategy and profile

3. Environmental performance /climate change/ mitigation of natural disasters

- i. All the projects implemented by the ministry and the entire energy sector meet the stringent donor (financier) environmental social safeguards.
- ii. The ministry implements the following projects as a contribution towards environmental conservation; Re-forestation of Hydropower Dams Water catchment areas; Maintenance of Hectares of afforested hydro dam's water catchment areas; Establishment of Woodlots in the hydro dam catchment area.
- iii. The ministry has developed the Bio Energy Strategy of 2020 and the Kenya National Energy Efficiency and Conservation Strategy that have focused on environmental conservation in the implementation of programs and projects in the sector.

4. Employee welfare

The Human Resource Policy and Procedures Manual May,2016 Section B5 gives direction on the recruitment process and application of affirmative action through Merit, Regional balancing, Gender balancing consideration of Persons living with Disability Youth and the Minorities.

Advertisement of vacant positions is done to give equal opportunity to all and the due process followed as stipulated in the Manual. (The recruitment for the period 2021/2022 was done by the Public Service Commission of Kenya and officers posted to the Ministry) There was no recruitment done at the Ministry level directly this financial year.

Towards improving skills and managing careers appraisals and reward system, the ministry through approved group training programmes has trained officers with the aim of equipping officers with skills to improve the performance and also aligned to their careers with the aim of facilitating their career progression within their cadres. The Public Service Commission Performance Management Regulations, 2021.guide the officers' appraisal and application of reward and sanctions rewarding exemplary performance while sanctioning officers who did not meet the threshold of the set scores.

The Human Resource Policies and procedures Manual for the Public Service May, 2016 section F 1. Provides clear directions on how health and safety at the workplace is managed the accounting officer appoints the Health and safety committee to ensure compliance with Act and any other directives issued from time to time.

5. Market place practices

Towards good business practices, the ministry conducts all its procurement activities on the government approved procurement system, the IFMIS where all required goods, works or services are sourced competitively using the procurement procedures as provided for in the PPADA 2015 and standard bidding documents as published by PPRA depending on the procurement value thresholds. All the various stages of procurement are undertaken by different organs/committees as required for segregation of duties in the procurement process.

Additionally, all tender awards and tender results are promptly communicated to both successful and unsuccessful bidders and contracts only signed upon the effluxion of the required stand still/appeal window period. All awards are also published on the public government portal, the Public Procurement Information Portal (PPIP) and all the required statutory reports transmitted to National Treasury, PPRA, National Council for persons with disabilities and the state Department for Industrialization for the Local Content Procurement Report

Towards responsible treatment of suppliers, the ministry has maintained good supplier relations in honoring the terms and conditions of the bidding documents as well as any executed contracts. The Ministry ensures that the suppliers are promptly informed of the tender results upon the conclusion of the evaluation exercise and that any suppliers that might feel aggrieved are given ample time to present their grievances. For the avoidance of doubt, the ministry has not had any significant dispute with any of its tender applicants and suppliers. Upon the satisfactory delivery of goods, works or services, payments are also processed within reasonable time, and for the record, the ministry did not have any pending bill or claim due to its suppliers by the closure of the FY 2021/2022 as at 30th June 2022

Community Engagements

The ministry participates in a number of activities that target to better the livelihood of communities. During the period under review the ministry undertook the following activities towards this initiative; follow up on the performance of and provision of online technical support towards the running of previously installed Solar Water

Pumping Systems and online technical support. Solar water pumping Solar Water Pumping systems in Arid and Semi-Arid Areas; Provision of online technical support towards the functioning of Previously installed solar P.V systems in public institutions in off-grid areas; among others

6. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Ministry of Energy shall prepare financial statements in respect of that Ministry of Energy. 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 Ministry of Energy is responsible for the preparation and presentation of the Ministry of Energy financial statements, which give a true and fair view of the state of affairs of the Ministry of Energy for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Ministry of Energy, (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 Ministry of Energy; (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 Ministry of Energy accepts responsibility for the Ministry of Energy 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 Ministry of Energy financial statements give a true and fair view of the state of Ministry of Energy transactions during the financial year ended June 30, 2022, and of the Ministry of Energy financial position as at that date. The Accounting Officer in charge of the Ministry of Energy further confirms the completeness of the accounting records maintained for the Ministry of Energy, which have been relied upon in the preparation of the Ministry of Energy financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Ministry of Energy confirms that the Ministry of Energy has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Ministry of Energy 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 Ministry of Energy 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

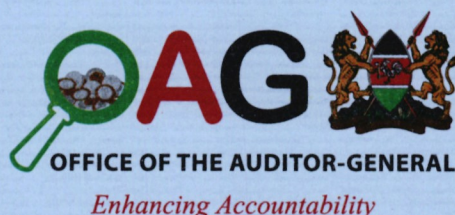
The Ministry of Energy's financial statements were approved and signed by the Accounting Officer on 12-9- 2022.

.....
Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS
Principal Secretary

.....
Moses Peterson Gitari Muriuki
Head of Accounting Unit
ICPAK M/No 4204

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REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF ENERGY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Ministry of Energy set out on pages 38 to 69, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts for the year then ended, and

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

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

Basis for Qualified Opinion

Unsupported Expenditure on Legal Fees

During the year under review, the Ministry had budgeted to spend an amount of Kshs.50,000,000 on legal fees which was later revised to Kshs.25,000,000 through a supplementary budget. The budgeted amount was included in the procurement plan for the financial year. However, although no legal services were procured during the year, an expenditure of Kshs.12,847,512 was incurred under the budget item while commitments amounting to Kshs.4,080,205 were made in the vote book and remained outstanding as at 30 June, 2022. Further, records held at the legal department indicated that all Ministry's legal matters were being handled by the Office of the Attorney General.

In the circumstances, the regularity of the expenditure of Kshs.12,847,512 and commitments of Kshs.4,080,205 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional 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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts indicates that the Ministry's revenue budget for the year under review amounted to Kshs.65,603,541,425 but actual receipts amounted to Kshs.36,330,679,896 resulting to a revenue shortfall of Kshs.29,272,861,529 or 45% of the approved budget. Similarly, the Ministry's budgeted expenditure amounted to Kshs.65,603,541,425 but

actual spending amounted to Kshs.35,754,825,649 resulting to an under-expenditure of Kshs.29,848,715,776 or 45%.

In the circumstances the underfunding and under-expenditure affected the planned programme outputs for the year.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

1. Non-Compliance with the Approved Establishment

Review of the Human resource records indicates that the Ministry's approved establishment was one hundred and fifty-nine (159) members of staff comprising of ninety-five (95) technical staff and sixty-four (64) support staff. However, the Ministry had three hundred and ninety-three (393) members of staff comprising one hundred and fifty-six (156) technical staff and two hundred and thirty-seven (237) support staff as at 30 June, 2022, exceeding the approved establishment by two hundred and thirty-four (234) members of staff. Management has explained that the variance was occasioned by a review of the Ministry's organizational structure and staff establishment which was undertaken by the Public Service Commission in 2021 which determined the optimal staff establishment as one hundred and fifty-nine (159) members. The actual officers in post at the date of the review was more than the defined optimal level. However, Management has appealed the decision of the Public Service Commission but no response had been received by the time the audit.

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

2. Non-Compliance with the Executive Order No.2 of 2018

Review of procurement records indicated that the Ministry has not fully adopted the E-procurement platform as required by Part IV of the Executive Order No.2 of 2018. Management has explained that bids for standard goods and services procured through Request for Quotation (RFQ) are shared with bidders in the procurement module in the Integrated Finance Management Information System (IFMIS) using the standard RFQ document issued by Public Procurement Regulatory Authority (PPRA). The bidders would then download the document and submit both the bids through the system or manually as the physical documents are then used in evaluation by the Evaluation Committee, even though no manual submissions are allowed.

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

3. Framework Agreement on Development of Sustainable Green Industries

The Ministry entered into a Framework agreement with an Australian Company for development of sustainable green industries in the country on

4 November, 2020. However, it was noted that the Agreement gave the private company exclusive rights to undertake the following; -

- a) Enter upon any land in liaison with landowners specified in each Authority with such other persons, gear, appliances, and equipment as the company would deem fit;
- b) Sink any well on the land.
- c) Make geological surveys and geophysical surveys on the land; and
- d) Generally, do all things necessary in connection with the survey, investigation, test or measurement.

Further, the company had exclusivity in utilisation of the following areas;

- a) All unencumbered geothermal concessions in the Republic of Kenya at the date of this Agreement;
- b) Geothermal Development Company Limited's geothermal concessions in the Republic of Kenya which are not subject to commercial of financing arrangements at date of this Agreement;
- c) A first option to apply for geothermal concessions that become unencumbered during the term of this Agreement; and
- d) All other potential geothermal resource systems in the Republic of Kenya with potential capacity of 100MW or more.

However, review of the execution of the Agreement implementation revealed the following unsatisfactory matters;

- i. No documentations or explanations were provided in support of the sourcing and ultimate procurement of the private company in line with the provisions of the Public Procurement and Disposal Act, 2015.
- ii. The basis of identification of the need for the development of green industries was not documented or supported by any policy document.
- iii. Due diligence on the company was conducted by members of a taskforce appointed to oversee the implementation of the Agreement from 29 April, 2022 to 16 May, 2022, eighteen (18) months after the Agreement. This is contrary to the provisions of the Public Procurement and Asset Disposal Act, 2015 which requires that due diligence be conducted prior to award of tender by the Evaluation Committee.
- iv. The Agreement was implemented through a taskforce whose appointment was not gazetted and the terms of reference for the appointment of the taskforce members was not documented.
- v. Whereas Section 8.4 of the agreement provided that each party must nominate at least 3 representatives to the taskforce within 7 days from the date of the

Agreement, the Government appointed its representatives on 17 November, 2020, 13 days after the Agreement.

- vi. It was also stated in the appointment letters that the taskforce was to develop its Terms of Reference (TORs) for approval. However, the Taskforce had not developed the TORs two (2) years after the signing of the Agreement and the implementation of the Framework Agreement had commenced.

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

4. Failure to Surrender Unspent Balances

Review of the records indicated that the Ministry received back an amount of Kshs.32,000,000 in the development account on 23 June, 2021. The amount was transferred from the account to the deposit account on 30 June, 2021 instead of being surrendered to the National Exchequer as unspent funds. Subsequently, the amount was transferred from the deposit account to the recurrent account as AIA on 11 August, 2021 and formed part of other receipts income for the financial year under review. Again, the Ministry received a further Kshs.35,202,551 in the development account on 1 July, 2021, this amount was transferred from the account to the deposit account on 7 July, 2021 instead of being surrendered to the National Exchequer.

Further, the amount was transferred from the deposit account on 30 November, 2021 to the recurrent account and formed part of the taxes receipts during the year under review. Although Management explained that the funds related to current year and was appropriately accounted for during the year, no evidence was provided to show that the amount was budgeted for and related to the financial year. This is contrary to Section 49 of the Public Finance Management Act, 2012.

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2012, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance, were not effective.

Basis for Conclusion

Long Outstanding Balance - Third Party Deposits and Retention

The statement of assets and liabilities as at 30 June, 2022 reflects third party deposits and retention balance of Kshs.118,639,252. The third-party deposits and retention balance comprise of retention fees and deposits balances of Kshs.114,705,507 and Kshs.3,933,745, respectively. However, Annex 5 of the financial statements revealed that the bulk of the retention fees have been outstanding for a long period with some dating back to financial year 2017/2018. Management has explained it has requested the relevant technical departments to fast track the refund process and provided a schedule of the progress status but no evidence has been provided to confirm the action taken.

In the circumstances, the existence of an effective procedure to ensure clearance of outstanding obligations could not be ascertained.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control which might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level, the risk that misstatements caused by error or fraud in amounts which would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence which is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which may cast significant doubt on the Ministry's ability to continue sustaining its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Ministry to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner which achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Ministry to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

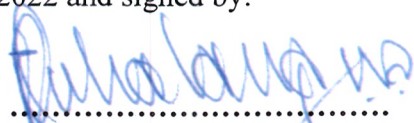
Nairobi

23 December, 2022

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

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Receipts			
Tax Receipts	1	3,159,116,380	2,463,534,875
Proceeds From Domestic and Foreign Grants	2	200,396,484	-
Exchequer Releases	3	23,007,842,244	31,000,535,961
Proceeds From Foreign Borrowings	4	9,704,178,156	16,213,250,230
Proceeds From Sale of Assets	5	2,146,632	8,604,152
Other Receipts	6	257,000,000	337,000,000
Total Receipts		36,330,679,896	50,022,925,218
Payments			
Compensation Of Employees	7	408,226,205	377,570,094
Use Of Goods and Services	8	805,123,466	496,087,643
Transfers To Other Government Entities	9	24,216,827,941	32,003,846,607
Social Security Benefits	10	2,142,022	-
Acquisition Of Assets	11	10,322,506,015	16,982,483,963
Total Payments		35,754,825,649	49,859,988,307
Surplus/Deficit		575,854,247	162,936,911

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Energy financial statements were approved on 12-9- 2022 and signed by:



Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS
Principal Secretary



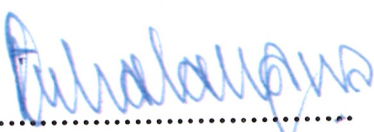
Moses Peterson Gitari Muriuki
Head of Accounting Unit
ICPAK M/No 4204

Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022

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

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	12A	753,984,989	424,965,555
Total cash and cash equivalent		753,984,989	424,965,555
Financial liabilities			
Third party deposits and retention	13	(118,639,252)	(183,247,173)
Net financial assets		635,345,736	241,718,382
Represented by			
Fund balance b/fwd.	14	241,718,382	99,574,589
Prior year adjustment	15	(182,226,893)	(20,793,118)
Surplus/Deficit for the year		575,854,247	162,936,911
Net financial position		635,345,736	241,718,382

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Energy financial statements were approved on 12-9- 2022 and signed by:



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Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS
Principal Secretary



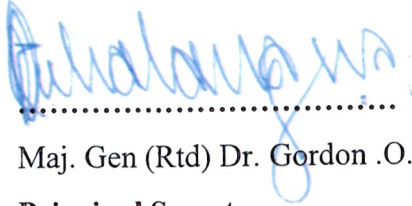
.....
Moses Peterson Gitari Muriuki
Head of Accounting Unit
ICPAK M/No 4204

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

Description	Notes	2021-2022 Kshs	2020 -2021 Kshs
Receipts for Operating Income			
Tax Receipts	1	3,159,116,380	2,463,534,875
Proceeds from domestic and foreign grants	2	200,396,484	-
Exchequer releases	3	23,007,842,244	31,000,535,961
Other receipts	6	257,000,000	337,000,000
Payments For Operating Expenses			
Compensation of employees	7	408,226,205	377,570,094
Use of goods and services	8	805,123,466	496,087,643
Transfers to other government units	9	24,216,827,941	32,003,846,607
Social security benefits	10	2,142,022	-
Adjusted For:			
Adjustments during the year			
Increase/(Decrease) in deposits and retention	16	(64,607,920)	33-751,973
Prior year adjustments	15	(182,226,893)	(20,793,118)
Net Cash Flow from Operating Activities		945,200,661	936,525,347
Cash flow From Investing Activities			
Proceeds from sale of assets	5	2,146,632	8,604,152
Acquisition of assets	11	(10,322,506,015)	(16,982,483,963)
Net Cash Flows from Investing Activities		10,320,359,383	-16,973,879,811
Cash flow From Borrowing Activities			
Proceeds from foreign borrowings	6	9,704,178,156	16,213,250,230
Net cash flow from financing activities		9,704,178,156	16,213,250,230
Net increase in cash and cash equivalent		329,019,434	175,895,766
Cash & Cash Equivalent at Start of The Year		424,965,555	249,069,789
Cash & Cash Equivalent at End of The Year		753,984,989	424,965,555

Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Energy financial statements were approved on 12-9- 2022 and signed by



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Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS
Principal Secretary



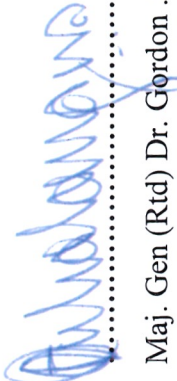
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Moses Peterson Gitari Muriuki
Head of Accounting Unit
ICPAK M/No 4204

**Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022**

- i. Tax Receipts 32%; this is due few applications for Royalties licences.
- ii. Proceeds from domestic and foreign grants 11%; due to under-receipt of European Union Grant.
- iii. Exchequer Receipt 87%; due to under-receipt of Exchequer from the National Treasury.
- iv. Proceeds from Foreign Borrowings 40%; this is due to non-disbursement of funds from some donors.
- v. Proceeds from Sale of Assets 60%; this is due to reduced collection of incidental Sale by Non- Market establishments
- vi. Other Receipts 9%; this is due to low collection of AIA revenues
- vii. Use of goods and services 67%; due to effects of Covid-19 and increased Supplementary budget
- viii. Transfers to Other Government Units 76%; the under expenditure was increase in supplementary budget.
- ix. Social Security benefits 36%; the under expenditure was due effect of staff turnover.
- x. Acquisition of Assets 32%; the under expenditure was due the increase of the budget in the supplementary.
- xi. The Ministry's had a net decrease of Supplementary budget of Kshs. 8,280,458,575.

The Ministry of Energy financial statements were approved on 9-9-2022 and signed by:


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Maj. Gen (Rtd) Dr. Gordon . O. Kihalangwa, CBS
Principal Secretary


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Moses Peterson Gitari Muriuki
Head of Accounting Unit
ICPAK M/No 4204

**Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022**

11. Statement of Comparison of budget and Actual Amounts for FY 2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Tax receipts	9,123,000,000	857,000,000	9,980,000,000	3,159,116,380	6,820,883,620	32%
Proceeds from domestic and foreign grants	1,785,000,000	6,000,000	1,791,000,000	200,396,484	1,590,603,516	11%
Exchequer releases	23,970,000,000	2,430,000,000	26,400,000,000	23,007,842,244	3,392,157,756	87%
Proceeds from foreign borrowings	36,001,420,000	(11,573,458,575)	24,427,541,425	9,704,178,156	14,723,363,268	40%
Proceeds from sale of assets	3,580,000		3,580,000	2,146,632	1,433,367	60%
Other receipts	3,001,420,000		3,001,420,000	257,000,000	2,744,420,000	9%
Total Receipts	73,884,000,000	(8,280,458,575)	65,603,541,425	36,330,679,896	29,272,861,529	55%
Payments						
Compensation of employees	479,000,000	(80,000,000)	399,000,000	408,226,205	(9,226,205)	103%
Use of goods and services	2,385,949,964	(1,193,337,300)	1,192,612,664	805,123,466	387,489,198	67%
Transfers to other government entities	23,407,000,000	8,305,000,000	31,712,000,000	24,216,827,941	7,495,172,059	76%
Social security benefits	5,900,000		5,900,000	2,142,022	3,757,978	36%
Acquisition of assets	47,606,150,036	(15,312,121,275)	32,294,028,761	10,322,506,015	21,971,522	32%
Total Payments	73,884,000,000	(8,280,458,575)	65,603,541,425	35,754,825,649	29,848,715,776	55%
Surplus/ Deficit				575,854,247		

Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/e %
Receipts						
Tax Receipts	2,051,000,000	597,000,000	2,648,000,000	72,272,956	2,575,727,043	2%
Exchequer releases	1,580,000,000	9,170,000,000	10,750,000,000	10,749,565,681	434,319	99%
Proceeds from sale of assets	3,580,000		3,580,000	2,146,632	1,433,367	60%
Other receipts	3,001,420,000		3,001,420,000	257,000,000	2,744,420,000	9%
Total Receipts	6,636,000,000	9,767,000,000	16,403,000,000	11,080,985,270	5,322,014,729	68%
Payments						
Compensation of employees	465,000,000	(80,000,000)	385,000,000	397,804,343	(12,804,343)	103%
Use of goods and services	245,728,664		245,728,664	218,784,105	26,944,558	89%
Transfers to other Government entities	5,895,000,000	9,847,000,000	15,742,000,000	10,320,000,000	5,422,000,000	66%
Social security benefits	5,900,000		5,900,000	2,142,022	3,757,977	36%
Acquisition of assets	24,371,336		24,371,336	20,225,077	4,146,258	82%
Total Payments	6,636,000,000	9,767,000,000	16,403,000,000	10,958,955,549	5,444,044,450	67%
Surplus/Deficit				122,029,721		

- i. Tax Receipts 2%; this is due few applications for Royalties licenses.
- ii. Proceeds from Sale of Assets 60%; this is due to reduced collection of incidental Sale by Non- Market establishments
- iii. Other Receipts 9%; this is due to low collection of AIA revenues
- iv. Use of goods and services 89%; due to effects of Covid-19 and increased Supplementary budget
- v. Transfers to Other Government Units 66%; the under expenditure was increase in supplementary budget.

**Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022**

- vi. Social Security benefits 36%; the under expenditure was due effect of staff turnover.
- vii. Acquisition of Assets 82%; the under expenditure was due the increase of the budget in the supplementary.
- viii. The Ministry's had a net increase of Supplementary budget of Kshs. 9,767,000,000

The Ministry of Energy financial statements were approved on 12-9- 2022 and signed by:



.....
Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS
Principal Secretary



.....
Moses Peterson Gitari Muriuki
Head of Accounting Unit
ICPAK M/No 4204

Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/e ^a
Receipts						
Tax Receipts	7,072,000,000	260,000,000	7,332,000,000	3,086,843,424	4,245,156,576	42%
Proceeds from domestic and foreign grants	1,785,000,000	6,000,000	1,791,000,000	200,396,484	1,590,603,516	11%
Exchequer releases	22,390,000,000	(6,740,000,000)	15,650,000,000	12,258,276,562	3,391,723,438	78%
Proceeds from foreign borrowings	36,001,000,000	(11,307,458,575)	24,427,541,425	9,704,178,156	14,723,363,268	40%
Total Receipts	67,248,000,000		49,200,541,425	25,249,694,626	23,950,846,799	51%
Payments						
Compensation of employees	14,000,000		14,000,000	10,421,861.80	3,578,138	74%
Use of goods and services	2,140,221,300	(1,193,337,300)	946,884,000	586,339,360	360,544,640	62%
Transfers to other Government Units	17,512,000,000	(1,542,000,000)	15,970,000,000	13,896,827,941	2,073,172,060	69%
Acquisition of assets	47,581,778,700	(15,312,121,275)	32,269,657,425	10,302,280,938	21,967,376,487	32%
Total Payments	67,248,000,000		49,200,541,425	24,795,870,101	24,404,671,325	50%
Surplus/Deficit				453,824,525		

**Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022**

Tax Receipts 42%; this is due few applications for Royalties licences.
Proceeds from domestic and foreign grants 11%; due to under-receipt of European Union Grant.
Exchequer Receipt 78%; due to under-receipt of Exchequer from the National Treasury.
Proceeds from Foreign Borrowings 40%; this is due to non-disbursement of funds from some donors.
Compensation of employees 74%; due to effects of Staff turnover
Use of goods and services 62%; due to effects of Covid-19 and increased Supplementary budget
Transfers to Other Government Units 69%; the under expenditure was increase in supplementary budget.
Acquisition of Assets 32%; the under expenditure was due the increase of the budget in the supplementary.
The Ministry's had a net decrease of Supplementary budget of Kshs. 18,047,458,575.

The Ministry of Energy financial statements were approved on 12-9- 2022 and signed by:


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Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS
Principal Secretary


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Moses Peterson Gitari Muriuki
Head of Accounting Unit
ICPAK M/No 4204

Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022

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

Programme/Sub-programme	Final Budget 2021/2022 Kshs	Indicators	Outcomes	Actual on comparable basis 2021/2022 Kshs	Budget utilization difference Kshs
0211000000	540,027,000	Policy Strategies	Efficient Service delivery	501,757,691	38,269,309
0211010000	277,881,346			260,422,997	17,458,349
0211020000	30,777,220			24,122,187	6,655,033
0211030000	231,368,434			217,663,118	14,155,926
0212000000	11,775,309,200	Mega watts of power generated	Adequate power supply	4,059,437,646	7,715,871,554
0212010000	10,741,309,200			3,060,958,292	7,680,350,908
0212020000	810,000,000			806,590,294	3,409,706
0212030000	224,000,000			191,889,060	32,110,940
0213000000	51,980,125,233	Transmission Lines constructed	Increase access to Electricity	30,216,911,832	21,763,213,401
0213010000	42,386,583,808			25,882,883,894	16,503,699,914
0213020000	9,593,541,425			4,334,027,938	5,259,513,487
0214000000	1,308,079,992	Increased Green Energy	Increase access to green energy	976,267,869	331,812,123
0214010000	1,308,079,992			976,267,869	331,812,123
Total	65,603,541,425			35,754,825,650	29,848,715,775

11. Notes to the Financial Statement

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Ministry of Energy

The financial statements are for the Ministry of Energy. The financial statements encompass the reporting Ministry of Energy as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the Ministry of Energy:

- i. Kenya Electricity Modernization Project
- ii. Kenya Off-Grid Solar Access Project

3. Reporting Currency

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

Significant Accounting Policies (Continued)

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by Ministry of Energy for all the years presented.

a) Recognition of Receipts

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

(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 Ministry of Energy.

(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 Ministry of Energy or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

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

Significant Accounting Policies (Continued)

(iii) Other receipts

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

b) Recognition of payments

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

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) 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 1 to the financial statements.

iv) **In-kind contributions**

In-kind contributions are donations that are made to the Ministry of Energy 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 Ministry of Energy 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.

v) **Third Party Payments**

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

Significant Accounting Policies (Continued)

c) Cash and Cash Equivalents

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

A bank account register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 11 to the financial statements.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 118,639,252 compared to Kshs 183,247,173 in prior period as indicated on note 12. There were no other restrictions on cash during the year.

d) Imprests and advances

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

Significant Accounting Policies (Continued)

e) Third party deposits and retention

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

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

f) Pending Bills

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

g) Budget

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

Significant Accounting Policies (Continued)

h) Comparative Figures

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

i) Subsequent Events

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

j) Prior Period Adjustment

During the year, there were no errors that have been corrected.

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 Ministry of Energy and another Ministry of Energy 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.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Ministry of Energy; 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.

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Notes to the Financial Statements

1 Taxes on Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Taxes on Goods and Services	3,159,116,380	2,463,534,875
Total	3,159,116,380	2,463,534,875

These are AIA revenues collected from Petroleum development levy fund, Royalties on Geothermal Development and electricity levy

2 Proceeds from Domestic and Foreign Grants

Description	2021-2022	2020-2021
	Kshs	Kshs
Grants from Foreign Government	19,962,849	-
Grants from International Organization	180,433,635	-
Total	200,396,484	-

Proceeds from Domestic and Foreign Grants from Ministry main development partners is European International Bank.

3 Exchequer releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer releases for quarter 1	4,184,643,165	4,821,722,572
Total Exchequer releases for quarter 2	3,258,184,956	3,229,117,358
Total Exchequer releases for quarter 3	861,170,137	1,479,194,836
Total Exchequer releases for quarter 4	14,703,843,983	21,470,501,192
Total	23,007,842,244	31,000,535,961

Notes to the Financial Statements

4 Proceeds from Foreign Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
Foreign Borrowing - Direct payments	9,704,178,156	16,213,250,230
Total	9,704,178,156	16,213,250,230

Proceeds from foreign borrowings from Ministry main development partners are; African Development Bank, European International Bank, The World Bank, Japan International Corporation Company (JICA), EXIM Bank of India and China, German Development Bank and Agence Francaise De Development

5 Proceeds from Sale of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	2,146,632	8,604,152
Total	2,146,632	8,604,152

6 Other Receipts

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Sales by Non-Market Establishments	257,000,000	337,000,000
Total	257,000,000	337,000,000

7 Compensation to Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	256,531,368	236,503,954
Basic wages of temporary employees	12,409,067	12,213,280
Personal allowances paid as part of salary	139,285,769	128,852,858
Total	408,226,205	377,570,094

Ministry of Energy
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Notes to the Financial Statements (Continued)

8 Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	13,090,294	9,819,142
Communication, supplies and services	15,137,326	15,396,359
Domestic travel and subsistence	69,041,980	90,769,812
Foreign travel and subsistence	12,038,942	
Printing, advertising and information supplies & services	2,288,370	2,422,100
Rentals of produced assets	341,000	352,000
Training expenses	18,353,201	15,731,485
Hospitality supplies and services	36,973,315	48,875,797
Specialized materials and services	10,971,274	12,354,424
Office and general supplies and services	22,745,743	22,151,721
Fuel Oil and Lubricants	13,599,030	19,214,976
Other operating expenses	519,190,089	160,867,781
Routine maintenance – vehicles and other transport equipment	12,230,389	14,187,333
Routine maintenance – other assets	59,122,513	83,944,712
Total	805,123,466	496,087,642

The Increase from the previous years by Kshs 309,035,824 represent 62.3% due to Institutional Capacity Building to Renewable Energy Sector in Kenya and increased budget for KOSAP projects.

Notes to the Financial Statements (Continued)

9 Grants and Transfers to other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	10,320,000,000	1,123,333,156
Capital grants to government agencies and other level of govt	13,896,827,941	30,880,513,451
Total	24,216,827,941	32,003,846,607

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

Description	Recurrent	Development	Total	Total
	Kshs	Kshs	2021/2022	2021/2022
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Rural Electrification & Renewable Energy Corporation	360,000,000	2,560,000,000	2,920,000,000	2,709,868,972
Geothermal Development Corporation	370,000,000	1,975,471,768	2,345,471,768	1,704,868,414
Kenya Power and Lighting Company Ltd	9,050,000,000	3,944,067,515	12,994,067,515	10,831,798,269
Nuclear Power & Energy Agency	540,000,000	255,000,000	795,000,000	813,557,756
Kenya Electrical Transmission Company Ltd		4,717,912,768	4,717,912,768	8,708,753,195
Kenya Electricity Generating Company		409,375,890	409,375,890	7,200,000,000
Kenya Association of Manufacturers		35,000,000	35,000,000	35,000,000
Total	10,320,000,000	13,896,827,940	24,216,827,941	32,003,846,607

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Notes to the Financial Statements (Continued)

10 Social Security Benefits

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Pensions and Retirement Benefits	2,142,022	-
Total	2,142,022	-

11 Acquisition of Assets

Non -Financial Assets	2021-2022	2020-2021
	Kshs	Kshs
Refurbishment of Buildings	13,232,371	8,226,575
Construction and Civil Works	9,767,702,293	16,285,826,843
Overhaul of Vehicles and Other Transport Equipment	849,879	276,400
Purchase of Office Furniture and General Equipment	24,030,558	7,117,433
Purchase of Specialized Plant, Equipment and Machinery	19,565,827	15,305,407
Purchase of Certified Seeds, Breeding Stock and Live Animals	4,867,596	10,365,193
Research, Studies, Project Preparation, Design & Supervision	408,125,347	583,493,020
Rehabilitation of Civil Works	84,132,144	71,873,092
Total	10,322,506,015	16,982,483,963

Notes to the Financial Statements (Continued)

12 Cash and Bank Accounts

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2021-2022 Kshs	2020-2021 Kshs
Central Bank of Kenya 1000383992 Recurrent Kshs – Ps State Dept. Energy,	Kshs	Recurrent	57,440,221	1,538,555
Central Bank of Kenya 10003848007 Development Kshs – Ps State Dept. Energy	Kshs	Development	523,331,117	180,688,336
Central Bank of Kenya 1000384018 Deposit Kshs – Ps State Dept. Energy	Kshs	Deposit	118,639,252	183,247,173
Central Bank of Kenya 1000390875 t Kshs – KEMP	Kshs	Project	29,961,958	21,116,595
Central Bank of Kenya 1000390824 Kshs – KOSAP	Kshs	Project	24,612,441	38,374,895
Total			753,984,989	424,965,555

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Notes to the Financial Statements (Continued)

13 Third party deposits and retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention	114,705,507	112,753,222
Deposits	3,933,745	70,493,951
Total	118,639,252	183,247,173

This related to retention funds withheld from contractors as analyzed in Annex 5

14 . Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	424,965,555	249,069,789
Cash in hand		0
Accounts Receivables		0
Accounts Payables	(183,247,173)	(149,495,200)
Total	241,718,382	99,574,589

15 Prior Year Adjustments

	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2021/202
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	424,965,555	(182,226,893)	242,738,662
Cash in hand	0	0	0
Accounts Payables	(183,247,173)	0	(183,247,173)
Receivables	0	0	0
	241,718,382	(182,226,893)	59,491,489

This amount relates to **Kshs 1,538,555** and **Kshs 180,688,336** in Recurrent and Development bank balances respectively that were taken back to consolidated Fund by the National Treasury

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

	2022-2021	2020-2021
	Kshs	Kshs
Payables as at 1 st July 2021	183,247,173	149,495,200
Payables as at 30 th June 2022	118,639,252	183,247,173
Increase/ (Decrease) in payables	(64,607,920)	33,751,973

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Notes to the Financial Statements (Continued)

16 Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Ministry of Energy

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

16.1 Related party transactions:

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Related Parties		
Transfers to SCs and SAGAs	24,216,827,941	32,003,846,607
Total Transfers to Related Parties	24,216,827,941	32,003,846,607
Transfers from Related Parties		
Transfers from the Exchequer	24,007,842,244	31,000,536,961
Total Transfers from Related Parties	24,007,842,244	31,000,536,961

a) External assistance relating loans and grants

	FY 2021/2022	FY 2021/2022
Description	Kshs	Kshs
External Assistance received as Loans	9,704,178,156	16,231,249,089
External Assistance received as Grants	200,396,484	0
Total	9,904,574,640	16,231,249,089

b) Purpose of External assistance relating loans and grants

	FY 2021/2022	FY 2021/2022]
Description	Kshs	Kshs
Acquisition of Assets	9,904,574,640	16,231,249,089
Total		16,231,249,089

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Notes to the Financial Statements (Continued)

17. 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)
1.1	Unsupported Expenditure	The payments were supported as per work plan	Resolved	
1.2	Training Expenses	The trainings were supported	Resolved	
1.3	Routine Maintenance	The transfers to the energy centres were fully supported by returns made via National Treasury Vote book Portal	Resolved	
1.4	Office and General Supplies	The payments relates to low value items.	Resolved	
1.5	Hospitality, Supplies and Services	The anomaly was noted and Financial Statements revised	Resolved	
2.1	Rehabilitation of Civil Works	The payments were supported as per work plan	Resolved	

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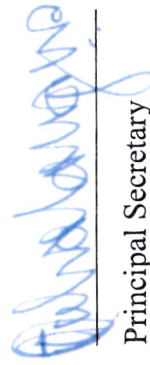
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.2	Construction of Civil Works	The payments were supported as per work plan	Resolved	
2.3	Research, Studies, Project, Preparation	The payments were supported as per work plan	Resolved	
2.4	Irregular payment of allowances	Payments made were fully supported and a nil imprest Register presented.	Resolved	
3.1	Bank Balance	The Management indicated that all imprests were surrendered and a nil Imprest Register presented	Resolved	
4.0	Accounts Payables – Long Outstanding Retention Monies	The Management indicated that relevant departments are following up with the supplies to facilitate the clam of the retentions	Resolved	
5.0	Fixed Asset Register	The management is following up with relevant stakeholder on the issue of land without titles	Not Resolved	
1.0	Budgetary Performance and Control	The management indicated that the late approval of supplementary	Resolved	

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Reference No.	Issue / Observations from external audit Report	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unexplained use of Petroleum Development Funds	budget affected implementation of activities The management indicated that the said funds were approved by the National treasury for the said purpose	Resolved	
2.0	Overstaffing	The management indicated that the over Establishment was as a result of Succession Management promotions undertaken by Public Service Commission to address the succession gap	Resolved	
1.0	Lack of Risk Management Policy Framework	The management indicated that a Risk Management committee has been formed to come up with a Risk Management Policy Framework Document	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.0	Fixed Asset Register	The management indicated that the Fixed Asset Register has been updated to capture disposed vehicles and non-categorization of fixed assets	Resolved	


Principal Secretary



Head of Accounting Unit

Annex 1 – Summary of Fixed Asset Register

Asset class	Historical Cost	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost
	b/f (Kshs)				c/f (Kshs)
	2020/2021				2021/2022
Land	*121,780,643				121,780,643
Buildings and structures	1,605,383,390	9,780,934,664			11,386,318,054
Transport equipment	161,193,178	849,879			162,043,057
Office equipment, furniture and fittings	92,009,238	24,030,558			116,039,796
ICT Equipment	67,397,009				67,397,009
Machinery and Equipment	278,208,635,186	19,565,827			278,228,201,013
Biological assets	1,325,088,172	408,125,347			1,733,213,519
Certified seeds and afforestation's	3,784,375,462	4,867,596			3,789,243,058
Rehabilitation of civil works	299,254,423	84,132,144			383,386,567
Total	285,665,116,701	10,322,506,015			295,987,622,716

*The cost of this land doesn't not include the value of the land for eight (8) centres across the Country with an area of 21.42 hectares valued at approximately Kshs 180.7M which were allocated to the State Department. The State Department is in the process of acquiring the title deeds then obtained comprehensive valuations and capitalise these land assets

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Annex 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

The Ministry have the pending bill as at 30th June 2022

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
Amounts due to Suppliers	a	b	c	d=a-c			
Kitileg Enterprise	Being payment for supply and delivery of toners	1,171,200	30/6/22	20,193	1,151,007	0	
University of Nairobi	Payment for study of MBA for Rose Njeri Njoki.	707,000	30/6/22	-	707,000	0	
Jamii Sacco	Being Deduction for Salary of June	652,320	30/6/22	-	652,320	0	
Mercados Aries Inter	VAT for Consultancy for power Market study				3,233,195	0	
Mercados Aries Inter	VAT for Consultancy for power Market study				6,466,391	0	
Direct Payments							
Sinotec Company Ltd	Being Payment for supply of Materials				163,392,921		Direct payments by OFID

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Hubei Hongyuan	Being payment for Supply of line Hardware, installation and Commissioning of Mv Lines	1,094,743,891	29/1/18	881,763,926	43,709,922	202,794,960	Direct payment to World Bank
Steg International Services	Supply of Line hardware's				46,201,350		Direct payments by World Bank
KEC International Ltd	Being payment for EPC contracts				255,006,809		Direct payments by ADB Bank
North China Power Engineering	Payment for Kenya/Tanzania power interconnection project	\$22,428,704	1/10/12	\$19,465,442	31,663,820	\$159,689	Direct payments by ADB Bank
Nippon Koei	Being payments of Olkaria-Lessos Kisumu Transmission Line				35,424,398		Direct payments by JICA
Nippon Koei	Being payments of Olkaria-Lessos Kisumu Transmission Line				12,856,148		Direct payments by JICA

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North China Power Engineering	Being Payment for Kenya-TZ Power connection	439,444,244	14/12/18		44,515,614		Direct payments by ADB Bank
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**Ministry of Energy
Annual Report and Financial Statements for the year ended 30th June 2022**

Annex 3 – List of Projects implemented by Ministry of Energy

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(Yes/no)
1	Kenya Electricity Modernization project	Increase access to electricity, improve reliability of electricity service and to strengthen KPLC's financial situation.	Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS	Yes
2	Off-Grid Solar Access project	Electrification of areas not served with electric power from national grid	Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS	Yes
3	Kenya Electricity Expansion Project	Increase capacity, efficiency and quality of electricity supply and expand access to electricity in Urban, Peri- Urban and Rural areas.	Maj. Gen (Rtd) Dr. Gordon .O. Kihalangwa, CBS	Yes

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Annex 4 – List of SCs, Sagas and Public Funds Under Ministry of Energy

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Rural Electrification & Renewable Corporation	Implementation of Governments rural electrification programme through construction of rural electrification projects.	Mr. Peter Mbugua	2,920,000,000	Yes
2	Geothermal Development Corporation	Development of Steam for sale	Eng. Jared Othieno	2,345,471,768	Yes
3	Kenya Electrification Transmission Company	Transmission Of generated electricity	CPA (Eng.)Antony Wamukota, OGW	4,717,912,767	Yes
4	Nuclear Power & Energy Agency	Fast- tracking the development of nuclear power in order to enhance the production of affordable and reliable electricity	Eng. Collins Juma, MBS	795,000,000	Yes
5	Kenya Power and Lighting Company	Distribution of electric powers to consumers	Eng. Geoffrey Muli	12,994,067,515	Yes
6	Kenya Association of Manufacturers	Supervision of Manufacturing Companies	Mr. Tobias Alando	35,000,000	Yes
7	Kenya Electricity Generating Company	Generation of electricity through the development, management and operation of power plants.	Mrs. Rebecca Miano, MBS	409,375,890	Yes
				24,216,827,941	

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Annex 5 – Accounts Payables

DATE	BENEFICIARY	AMOUNT KSHS
29/03/2018	Regulator	352,000.00
09/05/2018	Ambe Gen Merchant	407,135.00
29/06/2018	Sky Tech Constructions	340,000.00
29/06/2018	Almond constructions	284,084.80
29/06/2018	Edmar Enterprises	835,200.00
29/06/2018	Eunivy Resources	386,795.40
29/06/2018	Glare Technology	103,657.50
29/06/2018	Go-Solar System	2,963,877.70
29/06/2018	Go-Solar System	2,673,038.25
29/06/2018	Go-Solar System	2,483,316.35
29/06/2018	Go-Solar System	1,901,909.35
29/06/2018	Kijito Wind Power	615,444.95
29/06/2018	Pharma Consulting	281,448.50
29/06/2018	Pharma Consulting	112,567.50
29/06/2018	Pharma Consulting	329,700.00
29/06/2018	Philafe Engineer	150,851.40
29/06/2018	Philafe Engineer	126,461.00
29/06/2018	Philafe Engineer	111,794.50
29/06/2018	Power Point System	448,734.20
29/06/2018	Power Point System	2,922,920.60
29/06/2018	Rural Technology	775,285.00
30/06/2018	Principal styles	53,362.20
30/06/2018	Principal styles	89,758.20

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30/06/2018	Principal styles	737,592.20
30/06/2018	Bizrate	183,984.00
30/06/2018	Bizrate	221,524.70
30/06/2018	Foundation Piling	2,227,200.00
30/06/2018	Integrated Forestry	52,612.00
30/06/2018	Kenya forest Serv. Coll	135,000.00
30/06/2018	Pharma Consulting	197,275.00
30/06/2018	Principal styles	392,153.90
30/06/2018	Black Oak	535,130.00
30/06/2018	Eddy Engineering	300,608.00
30/06/2018	Eddy Engineering	1,962,101.10
30/06/2018	Eunivy Resources	708,866.00
30/06/2018	Eunivy Resources	1,344,231.95
30/06/2018	Eunivy Resources	1,344,231.95
30/06/2018	Ezemar	552,596.00
30/06/2018	Fair Bank	432,164.00
30/06/2018	Fair Bank	1,774,769.00
30/06/2018	Fair Bank	296,389.60
30/06/2018	Fair Bank	513,005.40
30/06/2018	Farris Agency	1,954,175.00
30/06/2018	Go-Solar System	253,578.00
30/06/2018	Green Belt	715,058.00
30/06/2018	Intergrated Forestry	116,860.80
30/06/2018	Intergrated Forestry	17,371.00
30/06/2018	Kamfor Co.	311,189.00
30/06/2018	Lemorio	1,281,306.70
30/06/2018	Lemorio	1,703,532.70
30/06/2018	Pharma Consulting	218,770.00

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30/06/2018	Pharma Consulting	84,870.00
30/06/2018	Power Option	320,309.70
30/06/2018	Principal styles	38,122.00
30/06/2018	Regulator	1,580,209.85
30/06/2018	Regulator	1,130,409.00
30/06/2018	Regulator	586,353.90
30/06/2018	Skytech	167,058.00
30/06/2018	Solarwise	1,141,864.90
30/06/2018	Solarwise	931,386.60
09/07/2018	Power Point System	2,016,329.65
09/07/2018	Power System	2,194,244.00
09/07/2018	Blakold	1,866,335.00
09/07/2018	EASCO	459,336.10
09/07/2018	EASCO	193,690.00
09/07/2018	Edimar	1,028,390.40
09/07/2018	Elephant Const	914,450.30
09/07/2018	Gedi Construction	2,617,550.00
09/07/2018	Gedi Construction	1,924,475.55
09/07/2018	Glare Elect.	60,886.00
09/07/2018	Glare Elect.	1,309,336.05
09/07/2018	Go-solar	2,895,194.00
09/07/2018	Go-solar	3,800,618.65
09/07/2018	Go-solar	1,145,499.20
09/07/2018	Pharma Investment	1,423,320.00
09/07/2018	Jowaki	30,939.40
09/07/2018	Kajaja	159,460.00
09/07/2018	Pharma Consulting	2,261,755.00
09/07/2018	Pharma Consulting	1,210,000.00

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09/07/2018	Pharma Consulting	476,282.00
09/07/2018	Power Option	770,640.20
09/07/2018	Power Option	900,084.40
09/07/2018	Power Option	725,859.65
09/07/2018	Power Point System	771,471.50
09/07/2018	Realtech	108,005.65
09/07/2018	Tree tech System	4,124,523.05
09/07/2018	Rukwaro	527,559.50
09/07/2018	Samcon	1,032,872.00
09/07/2018	Yasmoh	221,551.40
14/06/2019	Elgon Nyanza	168,363.00
14/06/2019	Nelliwa Builders	2,416,969.00
14/06/2019	Nelliwa Builders	1,616,890.50
14/06/2019	Pharma Consulting	730,935.00
14/06/2019	Pharma Consulting	116,894.00
14/06/2019	Principal styles	73,649.10
14/06/2019	Principal styles	28,000.00
14/06/2019	Principal styles	115,542.50
23/03/2020	Principal styles	1,581,663.90
23/03/2020	Neva Real	3,861,805.75
23/03/2020	Principal styles	100,200.00
23/03/2020	Neva Real	47,800.00
30/06/2020	Babuye	243,000.00
30/06/2020	Nelliwa Builders	821,935.00
30/06/2020	Nelliwa Builders	291,718.35
30/06/2020	Pharma Consulting	129,536.00
30/06/2020	Principal styles	324,977.20
14/08/2020	Meru County- Retention	235,652.00

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14/08/2020	Principal Styles - Retention	773,573.00
23/11/2020	Babuye Investment - Retention	960,800.00
18/12/2020	Woodroffe Enterprises	461,928.00
18/12/2020	Principal Styles - Retention	738,965.00
08/02/2021	Nasika Ltd	260,980.00
16/06/2021	Foundation Piling Lt	452,010.00
16/06/2021	Foundation Piling Lt	494,760.00
23/06/2021	Globaltek Enterprises	327,750.00
23/06/2021	Convergent Investm	627,390.00
23/06/2021	Finken Holding Ltd	337,577.25
23/06/2021	Go Solar Systems Ltd	815,882.00
02/07/2021	Marsar Ventures	154,122.00
02/07/2021	Woodroffe Enterprises	165,052.00
02/07/2021	Restah Company Ltd	332,290.50
02/07/2021	Liberty Group Ltd	434,850.00
02/07/2021	Nasika Ltd	441,130.00
02/07/2021	Chatimo Investment L	683,151.60
14/07/2021	Principle Styles	239,736.00
14/07/2021	Rwabeka	279,000.00
09/10/2021	Co- operative Bank of Kenya	3,251,640.00
08/12/2021	Rwabeka	77,150.00
27/01/2022	Babuye	114,800.00
27/01/2022	Principal Style	179,080.00
21/02/2022	Liberty Group	121,758.00
21/02/2022	Restah Compant	547,302.00
24/02/2022	Muringato	807,470.00
21/03/2022	Principal Style	134,376.00
28/04/2022	Rwabeka	31,800.00

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28/04/2022	Marsar Ventures	96,326.20
28/04/2022	Meru County	326,513.00
11/05/2022	Chatimo Investment Ltd	601,151.10
19/05/2022	Muringato	117,120.00
30/06/2022	Muringato	57,159.00
30/06/2022	Principal Style	67,960.00
30/06/2022	Babuye	115,400.00
01/07/2022	Londiani	77,052.00
04/07/2022	Murumeinc Com. Ltd	198,000.00
04/07/2022	Bokoh Ltd	1,614,875.00
05/07/2022	Lata Eng. Services	720,093.00
05/07/2022	Chatimo Investment Ltd	518,142.65
07/07/2022	Globaltek Enterprises	252,000.00
08/07/2022	Roe Enterprises Ltd	408,000.00
	Total Retentions	114,705,507.60
06/08/2020	Surrender of AIA to CBK a/c From Energy Centres	306,185.00
06/07/2022	Surrender of AIA to CBK a/c From Energy Centres	51,200.00
28/06/2022	Surrender of AIA to CBK a/c From Energy Centres	134,665.00
13/05/2022	Surrender of AIA to CBK a/c From Energy Centres	57,050.00
14/03/2022	Surrender of AIA to CBK a/c From Energy Centres	39,850.00
07/02/2022	Surrender of AIA to CBK a/c From Energy Centres	23,750.00

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08/02/2022	Surrender of AIA to CBK a/c From Energy Centres	51,000.00
18/02/2022	Surrender of AIA to CBK a/c From Energy Centres	58,700.00
19/10/2021	Surrender of AIA to CBK a/c From Energy Centres	111,800.00
26/10/2021	Surrender of AIA to CBK a/c From Energy Centres	51,900.00
06/12/2021	Surrender of AIA to CBK a/c From Energy Centres	35,400.00
23/12/2021	Surrender of AIA to CBK a/c From Energy Centres	27,030.00
30/03/2021	Surrender of AIA to CBK a/c From Energy Centres	63,800.00
08/04/2021	Surrender of AIA to CBK a/c From Energy Centres	100,000.00
08/04/2021	Surrender of AIA to CBK a/c From Energy Centres	280,000.00
23/04/2021	Surrender of AIA to CBK a/c From Energy Centres	33,200.00
23/04/2021	Surrender of AIA to CBK a/c From Energy Centres	96,450.00
21/05/2021	Surrender of AIA to CBK a/c From Energy Centres	193,950.00
23/06/2021	Surrender of AIA to CBK a/c From Energy Centres	54,550.00
01/07/2021	Surrender of AIA to CBK a/c From Energy Centres	89,800.00
11/09/2020	Surrender of AIA to CBK a/c From Energy Centres	261,400.00

**Ministry of Energy
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18/11/2020	Surrender of AIA to CBK a/c From Energy Centres	1,597,739.80
22/12/2020	Surrender of AIA to CBK a/c From Energy Centres	87,650.00
28/12/2020	Surrender of AIA to CBK a/c From Energy Centres	126,675.00
	Total Deposits	3,933,744.80
	GRAND TOTAL	118,639,252.40

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Annex 6- Reports Generated from IFMIS

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

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



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1152-State Department Of Energy

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	3,159,116,380.70	2,463,534,875.45
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		3,159,116,380.70	2,463,534,875.45

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	19,962,849.25	0.00
Grants from International Organisations	1320000	180,433,635.25	0.00
TOTAL		200,396,484.50	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	4,184,643,165.80	4,821,722,572.75
Exchequer Releases/ Provisioning Account for Q2	9910201	3,258,184,956.80	3,229,117,358.90
Exchequer Releases/ Provisioning Account for Q3	9910201	861,170,137.95	1,479,194,836.95
Exchequer Releases/ Provisioning Account for Q4	9910201	14,703,843,983.10	21,470,501,192.70
TOTAL		23,007,842,243.65	31,000,535,961.30

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Foreign Borrowings - Drawdowns through Exchequer	5120100	9,704,178,156.70	16,213,250,230.45
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	9,704,178,156.70	16,213,250,230.45
TOTAL			

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	2,146,632.80	8,604,152.30
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		2,146,632.80	8,604,152.30

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00



Budget Execution By Programmes and Sub-Programmes

Entity: 1152-State Department Of Energy

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0201000000		General Administration, Planning and Support Services	0.00	0.00	0.00
	0201010000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0201020000	Human Resources and Support Services	0.00	0.00	0.00
0207000000		General Administration Planning and Support Services	0.00	0.00	0.00
	0207010000	General Administration, Planning And Support Services	0.00	0.00	0.00
0211000000		General Administration Planning and Support Services	540,027,000.00	502,208,303.40	37,818,696.60
	0211010000	Administrative Services	277,881,346.00	260,817,919.80	17,063,426.20
	0211020000	Planning and Project Monitoring	30,777,220.00	24,122,186.60	6,655,033.40
	0211030000	Financial Services	231,368,434.00	217,268,197.00	14,100,237.00
0212000000		Power Generation	11,775,309,200.00	4,059,437,646.30	7,715,871,553.70
	0212010000	Geothermal generation	10,741,309,200.00	3,060,958,292.10	7,680,350,907.90
	0212020000	elopment of Nuclear Energy	810,000,000.00	806,590,294.00	3,409,706.00
	0212030000	Coal Exploration and Mining	224,000,000.00	191,889,060.20	32,110,939.80
0213000000		Power Transmission and Distribution	51,980,125,233.00	30,216,911,831.55	21,763,213,401.45
	0213010000	National Grid System	42,386,583,808.00	25,882,883,893.75	16,503,699,914.25
	0213020000	Rural Electrification	9,593,541,425.00	4,334,027,937.80	5,259,513,487.20
0214000000		Alternative Energy Technologies	1,308,079,992.00	976,267,868.55	331,812,123.45
	0214010000	lternative Energy Technologies	1,308,079,992.00	976,267,868.55	331,812,123.45
Grand Total			65,603,541,425.00	35,754,825,649.80	29,848,715,775.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	257,000,000.00	337,000,000.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
	1990100	0.00	0.00
System Required Revenue A/cs		257,000,000.00	337,000,000.00
TOTAL			

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	256,531,368.15	236,503,954.80
Basic Wages - Temporary Employees	2110200	12,409,067.30	12,213,280.80
Personal Allowances paid as part of Salary	2110300	139,285,769.95	128,852,858.45
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		408,226,205.40	377,570,094.05

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	13,966,294.00	9,819,141.90
Communication, Supplies and Services	2210200	15,376,776.40	15,396,359.35
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	73,636,500.00	82,825,118.95
Foreign Travel and Subsistence, and other transportation costs	2210400	6,674,811.90	6,093,963.00
Printing, Advertising and Information Supplies and Services	2210500	2,288,370.00	2,422,099.50
Rentals of Produced Assets	2210600	341,000.00	352,000.00
Training Expenses	2210700	17,703,201.00	17,582,215.35
Hospitality Supplies and Serv	2210800	36,894,414.85	48,875,797.25
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	12,142,474.00	12,354,423.80
Office and General Supplies and Services	2211100	19,831,203.45	22,151,720.70
Fuel Oil and Lubricants	2211200	14,093,930.00	19,214,976.00
Other Operating Expenses	2211300	520,477,589.05	160,867,781.15
Routine Maintenance - Vehicles	2220100	12,381,277.80	14,187,332.90
Routine Maintenance - Other Assets	2220200	59,315,624.10	83,944,712.15
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		805,123,466.55	496,087,642.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	10,320,000,000.00	1,123,333,156.00
Capital Grants to Government Agencies and other Levels of Government	2630200	10,976,000,000.00	17,353,010,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		21,296,000,000.00	18,476,343,156.00

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	2,142,022.40	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		2,142,022.40	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	13,232,371.35	8,226,574.55
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	12,688,474,544.30	29,813,330,296.15
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	849,879.40	276,400.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	24,030,558.30	7,117,433.15
Purchase of Specialised Plant, Equipment and Machinery	3111100	19,565,826.70	15,305,406.90
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	4,867,596.00	10,365,192.50
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	408,181,035.60	582,758,034.25
Rehabilitation of Civil Works	3111500	84,132,143.80	71,873,091.55
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		13,243,333,955.45	30,509,252,429.05

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	24,612,441.00	38,374,895.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	57,440,221.00	1,538,555.00
Development Bank Accounts	6540000	553,293,075.00	201,804,931.00
Deposit Bank Account	6550000	118,639,252.00	183,247,173.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		753,984,989.00	424,965,554.00

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	118,639,252.00	183,247,173.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		118,639,252.00	183,247,173.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	424,965,554.00	249,069,787.70
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	(183,247,173.00)	(149,495,198.70)
TOTAL		241,718,381.00	99,574,589.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	182,226,892.55	21,528,106.40
County Transfers	9910300	0.00	0.00
TOTAL		182,226,893.00	21,528,106.40



SUMMARY STATEMENT OF DEPOSITS

Entity: 1152-State Department Of Energy

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	183,247,173.00	149,495,199.60
Transfers of retentions during the year	37,652,752.00	121,268,228.10
Payments made out of deposit account during the year	102,260,673.00	87,516,254.70
Closing Balance	118,639,252.00	183,247,173.00
Principal Secretary Controller		
Principal Accounts		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1152-State Department Of Energy

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
			0.00	0.00	0.00
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
	6510000	Special Accounts	0.00	0.00	0.00
0201000000		General Administration, Planning and Support Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0207000000		General Administration Planning and Support Services	0.00	0.00	0.00
	2220000	Routine Maintenance	540,027,000.00	502,208,303.40	37,818,696.60
0211000000		General Administration Planning and Support Services	195,387,771.00	189,763,555.70	5,624,215.30
	2110000	Wages and Salary Contributions	171,888,342.00	151,559,021.25	20,329,320.75
	2210000	Goods and Services	15,783,719.00	14,259,322.30	1,524,396.70
	2220000	Routine Maintenance	5,900,000.00	2,142,022.40	3,757,977.60
	2710000	Social Security Benefits	151,067,168.00	144,484,381.75	6,582,786.25
	3110000	Acquisition of Fixed Capital Assets	11,775,309,200.00	4,059,437,646.30	7,715,871,553.70
0212000000		Power Generation	28,991,782.00	24,837,287.40	4,154,494.60
	2110000	Wages and Salary Contributions	36,798,918.00	22,797,670.00	14,001,248.00
	2210000	Goods and Services	6,102,500.00	5,173,361.05	929,138.95
	2220000	Routine Maintenance	5,521,000,000.00	1,390,000,000.00	4,131,000,000.00
	2630000	Grants & Transfer To Other Govt. Units	6,182,416,000.00	2,616,629,327.85	3,565,786,672.15
	3110000	Acquisition of Fixed Capital Assets	51,980,125,233.00	30,216,911,831.55	21,763,213,401.45
0213000000		Power Transmission and Distribution	33,420,248.00	43,203,189.15	(9,782,941.15)
	2110000	Wages and Salary Contributions	93,835,757.00	37,398,334.50	56,437,422.50
	2210000	Goods and Services	397,803.00	287,910.75	109,892.25
	2220000	Routine Maintenance	26,191,000,000.00	19,871,000,000.00	6,320,000,000.00
	2630000	Grants & Transfer To Other Govt. Units	25,661,471,425.00	10,265,022,397.15	15,396,449,027.85
	3110000	Acquisition of Fixed Capital Assets	1,308,079,992.00	976,267,868.55	331,812,123.45
0214000000		Alternative Energy Technologies	141,200,199.00	150,422,173.15	(9,221,974.15)
	2110000	Wages and Salary Contributions	814,282,080.00	521,671,538.90	292,610,541.10
	2210000	Goods and Services	53,523,545.00	51,976,307.80	1,547,237.20
	2220000	Routine Maintenance	0.00	35,000,000.00	(35,000,000.00)
	2630000	Grants & Transfer To Other Govt. Units	299,074,168.00	217,197,848.70	81,876,319.30
	3110000	Acquisition of Fixed Capital Assets	65,603,541,425.00	35,754,825,649.80	29,848,715,775.20
		Grand Total			

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

Prepared By: _____
 Reviewed By: _____
 Approved By: _____

Date: _____
 Date: _____
 Date: _____



Budget Execution by Heads and Programmes

Entity: 1152-State Department Of Energy

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	000000000	Default - Non Programmatic	0.00	0.00	0.00
1152000100			247,881,346.00	233,312,152.45	14,569,193.55
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0211000000	General Administration Planning and Support Services	247,881,346.00	233,312,152.45	14,569,193.55
1152000200			30,777,220.00	24,122,186.60	6,655,033.40
	0211000000	General Administration Planning and Support Services	30,777,220.00	24,122,186.60	6,655,033.40
1152000300			162,729,734.00	173,046,122.40	(10,316,388.40)
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0211000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0207000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	162,729,734.00	173,046,122.40	(10,316,388.40)
1152000400		Alternative Energy Technologies	16,350,258.00	13,825,721.65	2,524,536.35
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0211000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	16,350,258.00	13,825,721.65	2,524,536.35
1152000500		National Grid System	12,472,583,808.00	9,636,287,049.25	2,836,296,758.75
	0213000000	Power Transmission and Distribution	11,887,583,808.00	9,096,287,049.25	2,791,296,758.75
	0211000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	0.00	0.00	0.00
	0212000000	Power Generation	585,000,000.00	540,000,000.00	45,000,000.00
1152000600		Geothermal and Coal Resource Exploration and Development	1,860,309,200.00	400,173,025.55	1,460,136,174.45
	0211000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0212000000	Power Generation	1,860,309,200.00	400,173,025.55	1,460,136,174.45
	0214000000	Alternative Energy Technologies	0.00	0.00	0.00
1152000700		Rural Electrification Programme	1,481,000,000.00	360,000,000.00	1,121,000,000.00
	0213000000	Power Transmission and Distribution	1,481,000,000.00	360,000,000.00	1,121,000,000.00
1152000800		Financial Management and Procurement Services	131,368,434.00	118,639,903.40	12,728,530.60
	0211000000	General Administration Planning and Support Services	131,368,434.00	118,639,903.40	12,728,530.60
	0214000000	Alternative Energy Technologies	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152100100		Juja Road Electricity Power Distribution Substation Project	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152100200		Nanyuki-Isiolo-Meru	200,000,000.00	200,000,000.00	0.00
	0213000000	Power Transmission and Distribution	200,000,000.00	200,000,000.00	0.00
1152100300		SonduHomabay Ndhiwa Awendo Electrification Project	100,000,000.00	100,000,000.00	0.00
	0213000000	Power Transmission and Distribution	100,000,000.00	100,000,000.00	0.00
1152100400		Loiyangalani - Suswa transmission line	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152100500		Bogoria Silali Geothermal Project	2,765,000,000.00	1,908,867,799.85	856,132,200.15
	0212000000	Power Generation	2,765,000,000.00	1,908,867,799.85	856,132,200.15
1152100600		Technical Assistance to Ministry	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0211000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152100700		Transmission line Mombasa-Nairobi	800,000,000.00	800,000,000.00	0.00

		Power Transmission and Distribution	800,000,000.00	800,000,000.00	0.00
1152100800	0213000000	Olkaria I and IV	2,140,000,000.00	412,375,890.20	1,727,624,109.80
			2,140,000,000.00	412,375,890.20	1,727,624,109.80
1152100900	0212000000	Power Generation	0.00	0.00	0.00
		Support for the Development of Renewable Energy (GDC)	0.00	0.00	0.00
	0212000000	Power Generation	0.00	0.00	0.00
1152101000		Nairobi 220KV Ring	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152101100		The Scaling - Up Access To Energy Project	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	1,800,000,000.00	800,000,000.00	1,000,000,000.00
1152101300		Olkaria Lessos Kisumu Power Lines Construction Project	1,800,000,000.00	800,000,000.00	1,000,000,000.00
	0213000000	Power Transmission and Distribution	464,000,000.00	268,385,426.75	195,614,573.25
1152101400		Turkwell- Ortum- Kitale	464,000,000.00	268,385,426.75	195,614,573.25
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152101500		Drilling of Olkaria IV Geothermal Wells	0.00	0.00	0.00
	0212000000	Power Generation	0.00	0.00	0.00
1152101600		Nairobi 132kv And 66kv Network Upgrade And Reinforcement	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152101700		Kenya Electricity Expansion Project	0.00	0.00	0.00
	0211000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
	0212000000	Power Generation	5,728,000,000.00	1,608,000,475.40	4,119,999,524.60
1152101800		Eastern Electricity Highway Project (Ethiopia- Kenya Interconnector)	5,728,000,000.00	1,608,000,475.40	4,119,999,524.60
	0213000000	Power Transmission and Distribution	1,387,000,000.00	0.00	1,387,000,000.00
1152102100		Nairobi Ring Energy Project	1,387,000,000.00	0.00	1,387,000,000.00
	0213000000	Power Transmission and Distribution	1,875,000,000.00	75,000,000.00	1,800,000,000.00
1152102200		Menengai Geothermal Development Project	1,875,000,000.00	75,000,000.00	1,800,000,000.00
	0212000000	Power Generation	0.00	0.00	0.00
1152102400		Interconnection Project of Electric Grids of Nile Equatorial lakes Co	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	4,250,000,000.00	1,920,583,359.15	2,329,416,640.85
1152102700		Last Mile Electricity Connectivity	4,250,000,000.00	1,920,583,359.15	2,329,416,640.85
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152103000		Kenya Development of Solar Power Plants (Garissa)	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	803,000,000.00	317,426,979.25	485,573,020.75
1152103100		Multi-National Kenya-TZ Power Interconnection Project	803,000,000.00	317,426,979.25	485,573,020.75
	0213000000	Power Transmission and Distribution	5,036,000,000.00	1,769,254,335.55	3,266,745,664.45
1152103200		Kenya Electricity Modernization Project	5,036,000,000.00	1,769,254,335.55	3,266,745,664.45
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
	0211000000	General Administration Planning and Support Services	0.00	0.00	0.00
1152103300		Compact Flourescent Lamps Distribution	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152103400		Transformer Densification	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	151,000,000.00	151,000,000.00	0.00
1152103500		Streetlighting	151,000,000.00	151,000,000.00	0.00
	0213000000	Power Transmission and Distribution	50,000,000.00	50,000,000.00	0.00
1152103600		Connectivity Subsidy	50,000,000.00	50,000,000.00	0.00
	0213000000	Power Transmission and Distribution	1,064,000,000.00	464,104,979.70	599,895,020.30
1152103700		Mariakani Substation	1,064,000,000.00	464,104,979.70	599,895,020.30
	0213000000	Power Transmission and Distribution	40,000,000.00	40,000,000.00	0.00
1152103800		Rabai - Malindi-Garsen - Lamu	40,000,000.00	40,000,000.00	0.00
	0213000000	Power Transmission and Distribution	90,000,000.00	90,000,000.00	0.00
1152103900		Power Transmission System Improvement project	90,000,000.00	90,000,000.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152104000		Machakos ? Konza ? Kajiado - Namanga	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152104100		Menengai - Soilo	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152104200		Kilimambogo-Thika-Githambo	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152104300		Mumias- Rang'ala	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00

1152104400		Electrification of Public Facilities	6,553,541,425.00	3,030,065,088.55	3,523,476,336.45
	0213000000	Power Transmission and Distribution	6,553,541,425.00	3,030,065,088.55	3,523,476,336.45
1152104500		Turkvel - Lokichar 66KV Line	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152104600		Solar Maintenance Programme	65,000,000.00	65,000,000.00	0.00
	0213000000	Power Transmission and Distribution	65,000,000.00	65,000,000.00	0.00
1152104700		Off-grid Diesel Power Stations	0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152104800		Olkaria V (Geothermal)	300,000,000.00	264,541,576.50	35,458,423.50
	0212000000	Power Generation	300,000,000.00	264,541,576.50	35,458,423.50
1152104900		460MW Menengai Project	0.00	0.00	0.00
	0212000000	Power Generation	0.00	0.00	0.00
1152105000		Grid Evaluation and Analysis	0.00	0.00	0.00
	0212000000	Power Generation	0.00	0.00	0.00
1152105100		Nuclear Power Plant Siting	55,000,000.00	50,000,000.00	5,000,000.00
	0212000000	Power Generation	55,000,000.00	50,000,000.00	5,000,000.00
1152105200		Strategic Environmental Assessment	30,000,000.00	61,590,294.00	(31,590,294.00)
	0212000000	Power Generation	30,000,000.00	61,590,294.00	(31,590,294.00)
1152105300		Lake Turkana Wind power Project	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	0.00	0.00	0.00
1152105400		Hydro dams Water catchment re-afforestation	72,000,000.00	84,702,524.70	(12,702,524.70)
	0214000000	Alternative Energy Technologies	72,000,000.00	84,702,524.70	(12,702,524.70)
1152105500		Solar PV installation on Institutions and or community boreholes in	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	0.00	0.00	0.00
1152105600		Development of Community Small Hydro Power projects	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	0.00	0.00	0.00
1152105700		Renewable Energy Technology Innovation upscaling (Solar refrigerati	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	0.00	0.00	0.00
1152105800		Installation of wind masts & data loggers and rehabilitation of pre	30,000,000.00	23,351,748.55	6,648,251.45
	0214000000	Alternative Energy Technologies	30,000,000.00	23,351,748.55	6,648,251.45
1152105900		Energy Efficiency Programme (Investment Grade Audits	35,000,000.00	68,884,180.60	(33,884,180.60)
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	35,000,000.00	68,884,180.60	(33,884,180.60)
1152106000		Construction of institutional biogas plants	20,000,000.00	14,666,100.00	5,333,900.00
	0214000000	Alternative Energy Technologies	20,000,000.00	14,666,100.00	5,333,900.00
1152106100		Pilot programme on Domestic household biogas digesters (upscaling b	70,000,000.00	50,549,855.95	19,450,144.05
	0214000000	Alternative Energy Technologies	70,000,000.00	50,549,855.95	19,450,144.05
1152106200		Expansion of Energy centres	104,000,000.00	99,675,183.70	4,324,816.30
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0214000000	Alternative Energy Technologies	104,000,000.00	99,675,183.70	4,324,816.30
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1152106300		Biofuel value chain development	7,000,000.00	0.00	7,000,000.00
	0214000000	Alternative Energy Technologies	7,000,000.00	0.00	7,000,000.00
1152106400		Energy Efficient Charcoal Kilns Development	10,000,000.00	2,261,200.00	7,738,800.00
	0214000000	Alternative Energy Technologies	10,000,000.00	2,261,200.00	7,738,800.00
1152106500		Geothermal Projects	74,000,000.00	46,021,021.75	27,978,978.25
	0212000000	Power Generation	74,000,000.00	46,021,021.75	27,978,978.25
1152106600		Nuclear Resource Exploration and Development	0.00	0.00	0.00
	0212000000	Power Generation	0.00	0.00	0.00
1152106700		Integrated Energy Sector Information Management System Project	0.00	0.00	0.00
	0211000000	General Administration Planning and Support Services	0.00	0.00	0.00
1152106800		Energy Flagship Projects Monitoring and Evaluation Programme	0.00	0.00	0.00
	0211000000	General Administration Planning and Support Services	0.00	0.00	0.00
1152106900		Installation of Transformers in Constituencies	459,000,000.00	459,000,000.00	0.00
	0213000000	Power Transmission and Distribution	459,000,000.00	459,000,000.00	0.00

1152107000			0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152107100		Nairobi City centre E.H.V & 66kv network upgrade & reinforcement	500,000,000.00	0.00	500,000,000.00
	0213000000	Power Transmission and Distribution	500,000,000.00	0.00	500,000,000.00
1152107200			1,000,000,000.00	34,595,806.40	965,404,193.60
	0213000000	Power Transmission and Distribution	1,000,000,000.00	34,595,806.40	965,404,193.60
1152107300			190,000,000.00	184,839,782.25	5,160,217.75
	0214000000	Alternative Energy Technologies	190,000,000.00	184,839,782.25	5,160,217.75
1152107500		Curriculum Development for Nuclear Courses	10,000,000.00	5,000,000.00	5,000,000.00
	0212000000	Power Generation	10,000,000.00	5,000,000.00	5,000,000.00
1152107600			150,000,000.00	145,868,038.45	4,131,961.55
	0212000000	Power Generation	150,000,000.00	145,868,038.45	4,131,961.55
1152107800			1,011,000,000.00	2,914,224,846.95	(1,903,224,846.95)
	0213000000	Power Transmission and Distribution	1,011,000,000.00	2,914,224,846.95	(1,903,224,846.95)
1152107900			1,070,000,000.00	312,898,133.65	757,101,866.35
	0213000000	Power Transmission and Distribution	1,070,000,000.00	312,898,133.65	757,101,866.35
1152108000			600,000,000.00	255,507,319.75	344,492,680.25
	0214000000	Alternative Energy Technologies	586,000,000.00	255,507,319.75	330,492,680.25
	0213000000	Power Transmission and Distribution	14,000,000.00	0.00	14,000,000.00
1152108100			575,000,000.00	75,000,000.00	500,000,000.00
	0213000000	Power Transmission and Distribution	575,000,000.00	75,000,000.00	500,000,000.00
1152108200			0.00	0.00	0.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
1152108300			30,000,000.00	50,000,000.00	(20,000,000.00)
	0212000000	Power Generation	30,000,000.00	50,000,000.00	(20,000,000.00)
1152108400			100,000,000.00	98,628,293.60	1,371,706.40
	0211000000	General Administration Planning and Support Services	100,000,000.00	98,628,293.60	1,371,706.40
1152108500			30,000,000.00	27,505,767.35	2,494,232.65
	0211000000	General Administration Planning and Support Services	30,000,000.00	27,505,767.35	2,494,232.65
1152108600			0.00	0.00	0.00
	0212000000	Power Generation	0.00	0.00	0.00
1152108700		Rabai - Kilifi Transmission Line	915,000,000.00	1,056,962,307.05	(141,962,307.05)
	0213000000	Power Transmission and Distribution	915,000,000.00	1,056,962,307.05	(141,962,307.05)
1152108800		Electrification of Healthcare Facilities in Counties	150,000,000.00	150,000,000.00	0.00
	0213000000	Power Transmission and Distribution	150,000,000.00	150,000,000.00	0.00
1152108900		Electrification of Level 4 and Level 3 Hospitals	380,000,000.00	380,000,000.00	0.00
	0213000000	Power Transmission and Distribution	380,000,000.00	380,000,000.00	0.00
1152109000		Electrification of Economic zones	797,000,000.00	745,123,043.90	51,876,956.10
	0213000000	Power Transmission and Distribution	797,000,000.00	745,123,043.90	51,876,956.10
1152109100		Electrification of Food Processing Plants	70,000,000.00	70,000,000.00	0.00
	0213000000	Power Transmission and Distribution	70,000,000.00	70,000,000.00	0.00
1152109200		Electrification of Government Housing Schemes	304,000,000.00	304,000,000.00	0.00
	0213000000	Power Transmission and Distribution	304,000,000.00	304,000,000.00	0.00
1152109300		East Africa Skillsfor Transformative and Regional Intergration Project	314,000,000.00	0.00	314,000,000.00
	0213000000	Power Transmission and Distribution	0.00	0.00	0.00
	0212000000	Power Generation	314,000,000.00	0.00	314,000,000.00
1152109400		Gilgil-Thika Konza 400KV Transmission Line	300,000,000.00	300,000,000.00	0.00
	0213000000	Power Transmission and Distribution	300,000,000.00	300,000,000.00	0.00
1152109500		Loiyangalani - Marsabit 400KV Transmission line	294,000,000.00	294,000,000.00	0.00
	0213000000	Power Transmission and Distribution	294,000,000.00	294,000,000.00	0.00
1152109600			1,487,000,000.00	0.00	1,487,000,000.00
	0212000000	Power Generation	1,487,000,000.00	0.00	1,487,000,000.00
1152109700		Rural Electrification Schemes	1,000,000,000.00	1,000,000,000.00	0.00
	0213000000	Power Transmission and Distribution	1,000,000,000.00	1,000,000,000.00	0.00
1152110200			100,000,000.00	100,000,000.00	0.00
	0212000000	Power Generation	100,000,000.00	100,000,000.00	0.00
1152110300			512,000,000.00	512,000,000.00	0.00
	0213000000	Power Transmission and Distribution	512,000,000.00	512,000,000.00	0.00
1152110400			246,000,000.00	46,000,000.00	200,000,000.00
	0213000000	Power Transmission and Distribution	246,000,000.00	46,000,000.00	200,000,000.00
1152111100			5,000,000.00	4,958,129.00	41,871.00
	0214000000	Alternative Energy Technologies	5,000,000.00	4,958,129.00	41,871.00
1152111300			200,000,000.00	200,000,000.00	0.00
	0213000000	Power Transmission and Distribution	200,000,000.00	200,000,000.00	0.00
1152111400			200,000,000.00	200,000,000.00	0.00

	0213000000	Power Transmission and Distribution	200,000,000.00	200,000,000.00	0.00
1152111800			33,000,000.00	33,000,000.00	0.00
	0213000000	Power Transmission and Distribution	33,000,000.00	33,000,000.00	0.00
		Grand Total	65,603,541,425.00	35,754,825,649.80	29,848,715,775.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

Entity: 1152-State Department Of Energy
Current Period JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	2,051,000,000.00	0.00	597,000,000.00	2,648,000,000.00	72,272,956.55	2,575,727,043.45	2.73%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	10,749,565,681.20	(10,749,565,681.20)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	3,580,000.00	2,146,632.80	1,433,367.20	59.96%
Proceeds from Sales of Assets	8	3,580,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	3,001,420,000.00	257,000,000.00	2,744,420,000.00	8.56%
Other Receipts	11	3,001,420,000.00	0.00	0.00	5,653,000,000.00	11,080,985,270.55	(5,427,985,270.55)	196.02%
Total		5,056,000,000.00	0.00	597,000,000.00	5,653,000,000.00			
PAYMENTS								
Compensation of Employees	12	465,000,000.00	0.00	(80,000,000.00)	385,000,000.00	397,804,343.60	(12,804,343.60)	103.33%
Use of goods and Services	13	245,728,664.00	0.00	0.00	245,728,664.00	219,179,029.00	26,549,635.00	89.20%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	5,895,000,000.00	0.00	9,847,000,000.00	15,742,000,000.00	10,320,000,000.00	5,422,000,000.00	65.56%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	5,900,000.00	0.00	0.00	5,900,000.00	2,142,022.40	3,757,977.60	36.31%
Acquisition of Assets	18	24,371,336.00	0.00	0.00	24,371,336.00	20,280,766.30	4,090,569.70	83.22%
Financa Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		6,636,000,000.00	0.00	9,767,000,000.00	16,403,000,000.00	10,959,406,161.30	5,443,593,838.70	66.81%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1152-State Department Of Energy

Current Period: JUL-21 To JUN-22

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity: 1152-State Department Of Energy

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	7,072,000,000.00	0.00	260,000,000.00	7,332,000,000.00	3,086,843,424.15	4,245,156,575.85	42.10%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	1,785,000,000.00	0.00	6,000,000.00	1,791,000,000.00	200,396,484.50	1,590,603,515.50	11.19%
Exchequer releases	4	0.00	0.00	0.00	0.00	12,258,276,562.45	(12,258,276,562.45)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	36,001,000,000.00	0.00	(11,573,458,575.00)	24,427,541,425.00	9,704,178,156.70	14,723,363,268.30	39.73%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		44,858,000,000.00	0.00	(11,307,458,575.00)	33,550,541,425.00	25,249,694,627.80	8,300,846,797.20	75.26%
PAYMENTS								
Compensation of Employees	12	14,000,000.00	0.00	0.00	14,000,000.00	10,421,861.80	3,578,138.20	74.44%
Use of goods and Services	13	2,140,221,300.00	0.00	(1,193,337,300.00)	946,884,000.00	585,944,437.55	360,939,562.45	61.88%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	17,512,000,000.00	0.00	(1,542,000,000.00)	15,970,000,000.00	10,976,000,000.00	4,994,000,000.00	68.73%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	47,581,778,700.00	0.00	(15,312,121,275.00)	32,269,657,425.00	13,223,053,189.15	19,046,604,235.85	40.98%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		67,248,000,000.00	0.00	(18,047,458,575.00)	49,200,541,425.00	24,795,419,488.50	24,405,121,936.50	50.40%



Statement of Budget Execution - Development Expenditure

Entity: 1152-State Department Of Energy

Current Period: JUL-21 To JUN-22

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Trial Balance Comparison Report

Entity: 1152-State Department Of Energy

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110101 Personal Income Tax - PAYE Government Employees	0.00	0.00	0.00	0.00
1110100 Receipt of Income Tax from Individuals	0.00	0.00	0.00	0.00
1110000 Taxes on Income, Profits and Capital Gains	0.00	0.00	0.00	0.00
1130307 Sale of Steam	0.00	0.00	0.00	0.00
1130300 Receipts from Other Taxes on Property	0.00	0.00	0.00	0.00
1130000 Taxes on Property	0.00	0.00	0.00	0.00
1140607 Royalties on Geothermal Development	0.00	826,116,380.70	0.00	439,534,875.45
1140600 Royalties	0.00	826,116,380.70	0.00	439,534,875.45
1140701 Electricity Levy - REP	0.00	0.00	0.00	0.00
1140703 Petroleum Development Levy (PDL)	0.00	2,333,000,000.00	0.00	2,024,000,000.00
1140700 Taxes on Goods and Services Collected as AIA	0.00	2,333,000,000.00	0.00	2,024,000,000.00
1140000 Taxes on Goods and Services	0.00	3,159,116,380.70	0.00	2,463,534,875.45
1310202 Capital Grants from Foreign Governments	0.00	19,962,849.25	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	19,962,849.25	0.00	0.00
1310000 Grants from Foreign Governments	0.00	19,962,849.25	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	180,433,635.25	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	180,433,635.25	0.00	0.00
1320000 Grants from International Organisations	0.00	180,433,635.25	0.00	0.00
1420501 KOSF Storage Charges	0.00	257,000,000.00	0.00	337,000,000.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	257,000,000.00	0.00	337,000,000.00
1420000 Sales of Goods and Services	0.00	257,000,000.00	0.00	337,000,000.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	256,531,368.15	0.00	236,503,954.80	0.00
2110100 Basic Salaries - Permanent Employees	256,531,368.15	0.00	236,503,954.80	0.00
2110202 Casual Labour - Others	12,409,067.30	0.00	12,213,280.80	0.00
2110200 Basic Wages - Temporary Employees	12,409,067.30	0.00	12,213,280.80	0.00
2110301 House Allowance	83,032,586.85	0.00	79,701,777.90	0.00
2110303 Acting Allowance	0.00	0.00	0.00	0.00
2110305 Prosecutorial and State Counsel Allowance	371,400.00	0.00	359,943.35	0.00
2110307 Hardship Allowance	2,290,368.55	0.00	1,767,943.35	0.00
2110309 Special Duty Allowance	489,583.50	0.00	988,685.50	0.00
2110312 Responsibility Allowance	622,838.15	0.00	414,000.00	0.00
2110313 Entertainment Allowance	2,972,976.10	0.00	2,211,524.50	0.00
2110314 Transport Allowance	28,012,303.15	0.00	32,353,487.10	0.00
2110315 Extreneous Allowance	4,035,688.00	0.00	3,032,848.15	0.00
2110317 Domestic Servant Allowance	745,361.25	0.00	1,143,991.00	0.00
2110318 n Practising Allowance	287,837.00	0.00	239,950.00	0.00
2110320 Leave Allowance	2,956,041.00	0.00	3,038,707.60	0.00
2110327 Ministerial Allowance	3,468,786.40	0.00	3,600,000.00	0.00
2110336 Car Purchase Allowance	10,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	139,285,769.95	0.00	128,852,858.45	0.00
2110000 Wages and Salary Contributions	408,226,205.40	0.00	377,570,094.05	0.00
2210101 Electricity	8,835,783.20	0.00	7,910,470.35	0.00
2210102 Water and Sewarage Charges	5,130,510.80	0.00	1,908,671.55	0.00
2210100 Utilities, Supplies and Services	13,966,294.00	0.00	9,819,141.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	12,268,069.50	0.00	12,047,774.35	0.00
2210202 Internet Connections	3,021,518.90	0.00	3,251,959.00	0.00
2210203 Courier & Postal Services	87,188.00	0.00	96,626.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210200 Communication, Supplies and Services	15,376,776.40	0.00	15,396,359.35	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	24,000,802.00	0.00	30,292,054.35	0.00
2210302 Accommodation - Domestic Travel	41,321,362.00	0.00	41,647,171.10	0.00
2210303 Daily Subsistence Allowance	7,852,094.00	0.00	10,326,893.50	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	13,055.00	0.00	0.00	0.00
2210310 Field Operational Allowance	449,187.00	0.00	559,000.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	73,636,500.00	0.00	82,825,118.95	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	3,385,980.10	0.00	2,933,357.00	0.00
2210402 Accommodation	2,920,989.80	0.00	2,630,088.00	0.00
2210403 Daily Subsistence Allowance	359,000.00	0.00	506,500.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	8,842.00	0.00	24,018.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	6,674,811.90	0.00	6,093,963.00	0.00
2210502 Publishing & Printing Services	324,856.00	0.00	614,986.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,102,374.00	0.00	1,270,113.50	0.00
2210504 Advertising, Awareness and Publicity Campaigns	306,240.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	554,900.00	0.00	537,000.00	0.00
2210500 Printing . Advertising and Information Supplies and Services	2,288,370.00	0.00	2,422,099.50	0.00
2210604 Hire of Transport, Equipment	341,000.00	0.00	352,000.00	0.00
2210600 Rentals of Produced Assets	341,000.00	0.00	352,000.00	0.00
2210701 Travel Allowance	5,258,109.00	0.00	4,477,059.10	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	504,500.00	0.00	814,544.00	0.00
2210703 Production and Printing of Training Materials	671,200.00	0.00	548,826.00	0.00
2210704 Hire of Training Facilities and Equipment	2,204,654.00	0.00	1,226,127.00	0.00
2210706 Book Allowance	1,070,174.00	0.00	1,471,897.50	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	4,850,538.00	0.00	5,207,377.00	0.00
2210711 Tuition Fees Allowance	3,144,026.00	0.00	3,836,384.75	0.00
2210700 Training Expenses	17,703,201.00	0.00	17,582,215.35	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	13,905,705.15	0.00	14,827,784.00	0.00
2210802 Boards, Committees, Conferences and Seminars	22,795,909.70	0.00	33,848,726.25	0.00
2210805 National Celebrations	192,800.00	0.00	199,287.00	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	36,894,414.85	0.00	48,875,797.25	0.00
2211001 Medical Drugs	297,200.00	0.00	120,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	491,300.00	0.00	212,999.80	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	1,943,600.00	0.00	1,506,942.00	0.00
2211009 Education and Library Supplies	2,369,536.00	0.00	3,643,475.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	40,000.00	0.00	20,800.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,448,676.00	0.00	2,354,484.00	0.00
2211023 Supplies for Production	4,552,162.00	0.00	4,495,723.00	0.00
2211000 Specialised Materials and Supp	12,142,474.00	0.00	12,354,423.80	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	11,191,737.10	0.00	13,691,965.85	0.00
2211102 Supplies and Accessories for Computers and Printers	8,272,666.35	0.00	7,897,504.85	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	366,800.00	0.00	562,250.00	0.00
2211100 Office and General Supplies and Services	19,831,203.45	0.00	22,151,720.70	0.00
2211201 Refined Fuels and Lubricants for Transport	12,859,046.00	0.00	17,992,468.00	0.00
2211202 Refined Fuels and Lubricants for Production	1,234,884.00	0.00	1,222,508.00	0.00
2211200 Fuel Oil and Lubricants	14,093,930.00	0.00	19,214,976.00	0.00
2211301 Bank Service Commission and Charges	440,782.00	0.00	440,665.00	0.00
2211305 Contracted Guards and Cleaning Services	8,078,358.30	0.00	8,794,649.85	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	242,000.00	0.00	317,118.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	12,847,512.50	0.00	0.00	0.00
2211310 Contracted Professional Services	403,286,118.20	0.00	50,729,170.20	0.00
2211311 Contracted Technical Services	93,159,101.15	0.00	99,636,178.10	0.00
2211321 Parking charges	2,423,716.90	0.00	950,000.00	0.00
2211399 Other Operating Expenses - Oth	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	520,477,589.05	0.00	160,867,781.15	0.00
2210000 Goods and Services	733,426,564.65	0.00	397,955,596.95	0.00
2220101 Maintenance Expenses - Motor Vehicles	12,381,277.80	0.00	14,187,332.90	0.00
2220100 Routine Maintenance - Vehicles	12,381,277.80	0.00	7,055,794.65	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	11,605,364.50	0.00		
2220202 Maintenance of Office Furniture and Equipment	1,029,312.00	0.00	1,059,704.20	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	42,788,904.20	0.00	72,789,492.40	0.00
2220209 Minor Alterations to Buildings and Civil Works	448,807.30	0.00	649,500.00	0.00
2220210 Maintenance of Computers, Software, and Networks	3,443,236.10	0.00	2,390,220.90	0.00
2220200 Routine Maintenance - Other Assets	59,315,624.10	0.00	83,944,712.15	0.00
2220000 Routine Maintenance	71,696,901.90	0.00	98,132,045.05	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	10,320,000,000.00	0.00	1,123,333,156.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	10,320,000,000.00	0.00	1,123,333,156.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	10,976,000,000.00	0.00	17,353,010,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	10,976,000,000.00	0.00	17,353,010,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	21,296,000,000.00	0.00	18,476,343,156.00	0.00
2710102 Gratuity - Civil Servants	2,142,022.40	0.00	0.00	0.00
2710105 Gratuity - Ministers	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	2,142,022.40	0.00	0.00	0.00
2710000 Social Security Benefits	2,142,022.40	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	13,232,371.35	0.00	8,226,574.55	0.00
3110300 Refurbishment of Buildings	13,232,371.35	0.00	8,226,574.55	0.00
3110504 Other Infrastructure and Civil Works	12,688,474,544.30	0.00	29,813,330,296.15	0.00
3110599 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	12,688,474,544.30	0.00	29,813,330,296.15	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	849,879.40	0.00	276,400.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	849,879.40	0.00	276,400.00	0.00
3111001 Purchase of Office Furniture and Fittings	2,193,817.30	0.00	2,551,472.90	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	20,755,241.00	0.00	3,740,154.00	0.00
3111005 Purchase of Photocopiers	1,081,500.00	0.00	825,806.25	0.00
3111000 Purchase of Office Furniture and General Equipment	24,030,558.30	0.00	7,117,433.15	0.00
3111111 Purchase of ICT Networking and Communication Equipment	16,532,483.00	0.00	4,833,348.90	0.00
3111112 Purchase of Software	3,033,343.70	0.00	1,004,358.00	0.00
3111115 Purchase of Drilling Rig	0.00	0.00	9,467,700.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	19,565,826.70	0.00	15,305,406.90	0.00
3111301 Purchase of Certified Crop Seed	4,867,596.00	0.00	10,365,192.50	0.00
3111305 Purchase of tree seeds and seedlings	0.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	4,867,596.00	0.00	10,365,192.50	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	322,846,910.45	0.00	514,297,814.05	0.00
3111499 Research, Feasibility Studies	85,334,125.15	0.00	68,460,220.20	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	408,181,035.60	0.00	582,758,034.25	0.00
3111504 Other Infrastructure and Civil Works	84,132,143.80	0.00	71,873,091.55	0.00
3111500 Rehabilitation of Civil Works	84,132,143.80	0.00	71,873,091.55	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3110000 Acquisition of Fixed Capital Assets	13,243,333,955.45	0.00	30,509,252,429.05	0.00
3520305 Sale of Woodfuel Burners (JIKOS)	0.00	2,146,632.80	0.00	8,604,152.30
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	2,146,632.80	0.00	8,604,152.30
3520000 Receipts from Sales of Inventories	0.00	2,146,632.80	0.00	8,604,152.30
5120101	0.00	0.00	0.00	0.00
5120102 Borrowing from International Organizations	0.00	0.00	0.00	0.00
5120100 Foreign Borrowings - Drawdowns through Exchequer	0.00	0.00	0.00	0.00
5120201 Borrowing from Foreign Governments	0.00	4,369,189,564.70	0.00	2,669,009,622.35
5120202 Borrowing from International Organizations	0.00	5,334,988,592.00	0.00	13,544,240,608.10
5120200 Foreign Borrowing-Direct Payments	0.00	9,704,178,156.70	0.00	16,213,250,230.45
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	9,704,178,156.70	0.00	16,213,250,230.45
6510308 Kenya Off- Grid Solar Access Project Credit No. 6135KE (KOSAP)	0.00	0.00	0.00	0.00
6510333 Kenya Off- Grid Solar Access Project Credit No. 6135KE (KOSAP)	24,612,441.00	0.00	38,374,895.00	0.00
6510300	24,612,441.00	0.00	38,374,895.00	0.00
6510000 Special Accounts	24,612,441.00	0.00	38,374,895.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	57,440,221.00	0.00	1,538,555.00	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	57,440,221.00	0.00	1,538,555.00	0.00
6530000 Recurrent Bank Accounts	57,440,221.00	0.00	1,538,555.00	0.00
6540101 Ministry HQ Development Bank A	523,331,117.00	0.00	180,688,336.00	0.00
6540111 District - Development Bank Ac	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	523,331,117.00	0.00	180,688,336.00	0.00
6541116 Kenya Electricity Modernization Project	29,961,958.00	0.00	21,116,595.00	0.00
6541100	29,961,958.00	0.00	21,116,595.00	0.00
6540000 Development Bank Accounts	553,293,075.00	0.00	201,804,931.00	0.00
6550101 Ministry HQ Deposit Bank A/C	118,639,252.00	0.00	183,247,173.00	0.00
6550100 Deposit Bank Accounts	118,639,252.00	0.00	183,247,173.00	0.00
6550000 Deposit Bank Account	118,639,252.00	0.00	183,247,173.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	118,639,252.00	0.00	183,247,173.00
7310100 General Deposits Items	0.00	118,639,252.00	0.00	183,247,173.00
7310000 Deposits	0.00	118,639,252.00	0.00	183,247,173.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320014 Union Dues	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	181,321,959,117.90	0.00	158,314,116,874.25
9910201 Exchequer Releases/ Provisioning Account	359,479,738.95	0.00	177,252,846.40	0.00
9910209 Remittances to Exchequer Miscellaneous Revenue	359,479,738.95	181,321,959,117.90	177,252,846.40	158,314,116,874.25
9910200 Exchequer Provisions	359,479,738.95	181,321,959,117.90	177,252,846.40	158,314,116,874.25
9910000 Provisions	359,479,738.95	0.00	127,058,281,583.95	0.00
9999999 Consolidated Fund	157,895,145,646.85	0.00	127,058,281,583.95	0.00
9999900	157,895,145,646.85	0.00	127,058,281,583.95	0.00
9990000 Opening Balance Reserves	157,895,145,646.85	194,763,436,024.60	177,519,753,305.45	177,519,753,305.45
Total	194,763,436,024.60	194,763,436,024.60	177,519,753,305.45	177,519,753,305.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution
 Entity: 1152-State Department Of Energy
 Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	9,123,000,000.00	0.00	857,000,000.00	9,980,000,000.00	3,159,116,380.70	6,820,883,619.30	31.65%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	1,785,000,000.00	0.00	6,000,000.00	1,791,000,000.00	200,396,484.50	1,590,603,515.50	11.19%
Exchequer releases	4	0.00	0.00	0.00	0.00	23,007,842,243.65	(23,007,842,243.65)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	36,001,000,000.00	0.00	(11,573,458,575.00)	24,427,541,425.00	9,704,178,156.70	14,723,363,268.30	39.73%
Proceeds from Sales of Assets	8	3,580,000.00	0.00	0.00	3,580,000.00	2,146,632.80	1,433,367.20	59.96%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	3,001,420,000.00	0.00	0.00	3,001,420,000.00	257,000,000.00	2,744,420,000.00	8.56%
Total		49,914,000,000.00	0.00	(10,710,458,575.00)	39,203,541,425.00	36,330,679,898.35	2,872,861,526.65	92.67%
PAYMENTS								
Compensation of Employees	12	479,000,000.00	0.00	(80,000,000.00)	399,000,000.00	408,226,205.40	(9,226,205.40)	102.31%
Use of goods and Services	13	2,385,949,964.00	0.00	(1,193,337,300.00)	1,192,612,664.00	805,123,466.55	387,489,197.45	67.51%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	23,407,000,000.00	0.00	8,305,000,000.00	31,712,000,000.00	21,296,000,000.00	10,416,000,000.00	67.15%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	5,900,000.00	0.00	0.00	5,900,000.00	2,142,022.40	3,757,977.60	36.31%
Acquisition of Assets	18	47,606,150,036.00	0.00	(15,312,121,275.00)	32,294,028,761.00	13,243,333,955.45	19,050,694,805.55	41.01%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		73,884,000,000.00	0.00	(8,280,458,575.00)	65,603,541,425.00	35,754,825,649.80	29,848,715,775.20	54.50%



Statment of Budget Execution
Entity: 1152-State Department Of Energy
Current Period: JUL-21 To JUN-22

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



STATEMENT OF CASH FLOW

Entity: 1152-State Department Of Energy

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1		
Social Security Contribution	2	3,159,116,380.70	2,463,534,875.45
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	200,396,484.50	0.00
Transfers from Other Government Entities	5	23,007,842,243.65	31,000,535,961.30
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
		257,000,000.00	337,000,000.00
Payments for Operating Expenses			
Compensation of Employees	12		
Use of goods and Services	13	408,226,205.40	377,570,094.05
Subsidies	14	805,123,466.55	496,087,642.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	21,296,000,000.00	18,476,343,156.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	2,142,022.40	0.00
Other payments	21	0.00	0.00
		0.00	0.00
Adjusted for :			
Adjustments during the year			
Prior year adjustments		(64,607,921.00)	33,751,974.30
		(182,226,892.55)	(21,528,106.40)
Net Cash From Operating Activities	A	3,866,028,600.95	14,463,293,812.60
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8		
Acquisition of Assets	18	2,146,632.80	8,604,152.30
Net Cash Flow From Investing Activities	B	13,243,333,955.45	30,509,252,429.05
		(13,241,187,322.65)	(30,500,648,276.75)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6		
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	9,704,178,156.70	16,213,250,230.45
		0.00	0.00
Net Cash Flow From Financing Activities	C	9,704,178,156.70	16,213,250,230.45
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	329,019,435.00	175,895,766.30
Cash and Cash Equivalent at BEGINNING of The Year		424,965,554.00	249,069,787.70
Cash and Cash Equivalent at END of The Year	22A+22B	753,984,989.00	424,965,554.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1152-State Department Of Energy

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	753,984,989.00	424,965,554.00
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		753,984,989.00	424,965,554.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		753,984,989.00	424,965,554.00
Financial Liabilities			
Accounts Payables - Deposits	24	118,639,252.00	183,247,173.00
NET FINANCIAL ASSETS		635,345,737.00	241,718,381.00
REPRESENTED BY			
Fund Balance b/fwd	25	241,718,381.00	99,574,589.00
Prior Year Adjustment	26	(182,226,892.55)	(21,528,106.40)
Surplus/Deficit for the Year		575,854,248.55	163,671,898.40
NET FINANCIAL POSITION		635,345,737.00	241,718,381.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1152-State Department Of Energy

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	3,159,116,380.70	2,463,534,875.45
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	200,396,484.50	0.00
Exchequer releases	4	23,007,842,243.65	31,000,535,961.30
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	9,704,178,156.70	16,213,250,230.45
Proceeds from Sales of Assets	8	2,146,632.80	8,604,152.30
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	257,000,000.00	337,000,000.00
TOTAL RECEIPTS		36,330,679,898.35	50,022,925,219.50
PAYMENTS			
Compensation of Employees	12	408,226,205.40	377,570,094.05
Use of goods and Services	13	805,123,466.55	496,087,642.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	21,296,000,000.00	18,476,343,156.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	2,142,022.40	0.00
Acquisition of Assets	18	13,243,333,955.45	30,509,252,429.05
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		35,754,825,649.80	49,859,253,321.10
SURPLUS/DEFICIT		575,854,248.55	163,671,898.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

KOSAP A/C NO. 1000390824

REPUBLIC OF KENYA

Date: 05/08/2022

Report of the Board of Survey on the Cash and Bank Balances of State Department for Energy at the close of Business on 30th June, 2022

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

JONES KIPLIMO CHERUIYOT	-	CHAIRMAN
JUDITH OKUMU	-	MEMBER
JOHN M. NGUNDO	-	SECRETARY

Assembled at the office of Cash office at 4.00 P.M. (Time) on the 05th August, 2022 and the following cash was produced:-

Notes	...	..	..	..	..	..	Sh. Nil
Silver	...	..	..	..	..	..	Sh. Nil
Cooper	...	..	..	..	..	..	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 30th June, 2022.

Cash on hand	..	..	..	..	..	KShs. Nil
Bank Balance	..	..	..	..	..	<u>KShs. 24,612,441.25</u>
						<u>Kshs. 24,612,441.25</u>

The Bank Certificate of Balance showed a sum of KShs. 47,232,586.45 to the credit of the account on 30th June, 2022.

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


Chairman

Date JONES CHERUIYOT Members of the Board

JUDITH OKUMU



SECRETARY — JOHN M. NGUNDO



LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amounts



REPUBLIC OF KENYA
MINISTRY OF ENERGY

Telegrams: 'MINPOWER', Nairobi
Telephone: Nairobi 310112
Fax: 240910
Telex: 23094: MINERGY
When replying please quote:

OFFICE OF THE
PRINCIPAL SECRETARY
KAWI HOUSE
P. O. Box 30582
NAIROBI
25th August 2022

Ref. No. MOE/ACC/I/VOL.1/110



CPA. Peter K. Mbugua
Chief Executive Officer
Rural Electrification and Renewable
Energy Corporation
Kawi House, South C
NAIROBI

Der CEO

RE: INTER ENTITY TRANSFERS CONFIRMATION LETTER

The State Department for Energy wishes to confirm the amounts disbursed to you for the financial 2021/2022 as indicated in the table below. Compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then sign and stamp this request in the space provided and return it to us by 31st August, 2022.

Confirmation of amounts received by Rural Electrification and Renewable Energy Corporation for the financial year 2021/2022						
Reference No	Date Disbursed	Recurrent (A)	Development (B)	Total C=A+B	Amount Received by RREC FY 2021/2022 (D)	Difference E=D-C
Ref.No.	Date Disbursed	Recurrent (A)	Development (B)	Total C=A+B		
FT22179FQQZ3	28-Jun-22	90,000,000.00			90,000,000	
FT222137VVPC	17-May-22	90,000,000.00			90,000,000	
FT213059M17N	1-Nov-21	90,000,000.00			90,000,000	
FT212468MHMV	3-Sep-21	90,000,000.00			90,000,000	
Total		360,000,000.00			90,000,000	
CHQ 785	25-Nov-21		1,740,000,000.00		1,740,000,000	
FT21249THRSN	6-Sep-21		326,500,000.00		326,500,000	
FT21329PK290	25-Nov-21		326,500,000.00		326,500,000	
FT221437GV8B	23-May-22		83,500,000.00		83,500,000	
FT22110G3X1X	20-Apr-22		83,500,000.00		83,500,000	
TOTAL			2,560,000,000.00		83,500,000	

Dr. Gordon Kihalangwa
Maj. Gen (Rtd) Dr. Gordon Kihalangwa, CBS
PRINCIPAL SECRETARY



Received as a confirmation that the amount was received by RREC
16/9/2022

Date: 05/08/2022

Report of the Board of Survey on the Cash and Bank Balances of State Department for Energy at the close of Business on 30th June, 2022

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

JONES KIPLIMO CHERUIYOT	-	CHAIRMAN
JUDITH OKUMU	-	MEMBER
JOHN M. NGUNDO	-	SECRETARY

Assembled at the office of Cash office at 4.00 P.M. (Time) on the 05th August, 2022 and the following cash was produced:-

Notes	...	..	..	..	..	..	Sh. Nil
Silver	...	..	..	..	..	..	Sh. Nil
Cooper	...	..	..	..	..	..	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 30th June, 2022.

Cash on hand	..	..	..	..	..	KShs.	Nil
Bank Balance	..	..	..	..	..	KShs.	<u>29,961,958.40</u>
						Kshs.	<u>29,961,958.40</u>

The Bank Certificate of Balance showed a sum of KShs. 29,961,958.40 to the credit of the account on 30th June, 2022.

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


Chairman

Date JONES CHERUIYOT Members of the Board

JUDITH OKUMU

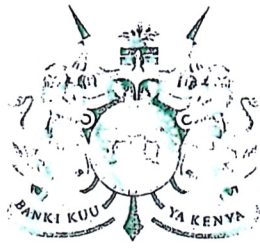
SECRETARY JOHN M. NGUNDO




LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amounts

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

5th August, 2022

CERTIFICATE OF BALANCES

Customer : 138668
Balance
Date: 30-Jun-22

STATE DEPARTMENT
FOR ENERGY

Account No	Account Name	Currency	Balance
1000383992	REC-STATE DEPT FOR ENERGY	KES	131,887,382.40
1000384007	DEV-STATE DEPT FOR ENERGY	KES	675,963,037.30
1000384018	DEP-STATE DEPT FOR ENERGY	KES	120,369,270.30
1000384026	CBK 165-STATE DEPT FOR ENERGY	KES	0.00
1000390824	KEN. OFF GRID SOL. ACC. PRJ. CR.61	KES	47,232,586.45
1000390875	KEN. ELEC. MODERN. PRJ 55870KE	KES	29,961,958.40
1000410302	STATE DEPT. FOR ENER. EQUA FUND OPE	KES	98,297,334.20
1000566736	GCF PROMO OF CLIMATE FRIENDLY COOKI	KES	0.00

Lawrence Rweria
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Joyce Nasieku (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

5th August, 2022

CERTIFICATE OF BALANCES

STATE DEPARTMENT
FOR ENERGY

Customer : 138668
Balance
Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000383992	REC-STATE DEPT FOR ENERGY	KES	131,887,382.40
1000384007	DEV-STATE DEPT FOR ENERGY	KES	675,963,037.30
1000384018	DEP-STATE DEPT FOR ENERGY	KES	120,369,270.30
1000384026	CBK 165-STATE DEPT FOR ENERGY	KES	0.00
1000390824	KEN. OFF GRID SOL. ACC. PRJ. CR.61	KES	47,232,586.45
1000390875	KEN. ELEC. MODERN. PRJ 55870KE	KES	29,961,958.40
1000410302	STATE DEPT. FOR ENER. EQUA FUND OPE	KES	98,297,334.20
1000566736	GCF PROMO OF CLIMATE FRIENDLY COOKI	KES	0.00

Lawrence Rweria
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Joyce Nasiaku (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

DEV A/C NO. 1000384007

REPUBLIC OF KENYA

Date: 05/08/2022

Report of the Board of Survey on the Cash and Bank Balances of State Department for Energy at the close of Business on 30th June, 2022

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

JONES KIPLIMO CHERUIYOT	-	CHAIRMAN
JUDITH OKUMU	-	MEMBER
JOHN M. NGUNDO	-	SECRETARY

Assembled at the office of Cash office at 4.00 P.M. (time) on the 05th August, 2022 and the following cash was produced:-

Notes	...	..	..	..	..	..	Sh. Nil
Silver	...	..	..	..	..	..	Sh. Nil
Cooper	...	..	..	..	..	..	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.

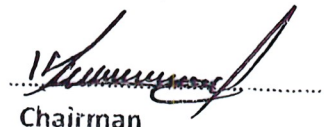
The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30th June, 2022.

Cash on hand	..	..	..	..	..	KShs. Nil
Bank Balance	..	..	..	..	..	<u>KShs. 523,331,116.55</u>
						<u>Kshs 523,331,116.55</u>

The Bank Certificate of Balance showed a sum of KShs. 675,963,037.30 to the credit of the account on 30th June, 2022.

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


Chairman

Date JONES CHERUIYOT Members of the Board

JUDITH OKUMU

SECRETARY



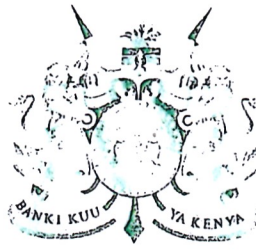
JOHN M. NGUNDO



LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amounts

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

5th August, 2022

CERTIFICATE OF BALANCES

Customer : 138668
Balance
Date: 30-Jun-22

STATE DEPARTMENT
FOR ENERGY

Account No	Account Name	Currency	Balance
1000383992	REC-STATE DEPT FOR ENERGY	KES	131,887,382.40
1000384007	DEV-STATE DEPT FOR ENERGY	KES	675,963,037.30
1000384018	DEP-STATE DEPT FOR ENERGY	KES	120,369,270.30
1000384026	CBK 165-STATE DEPT FOR ENERGY	KES	0.00
1000390824	KEN. OFF GRID SOL. ACC. PRJ. CR.61	KES	47,232,586.45
1000390875	KEN. ELEC. MODERN. PRJ 55870KE	KES	29,961,958.40
1000410302	STATE DEPT. FOR ENER. EQUA FUND OPE	KES	98,297,334.20
1000566736	GCF PROMO OF CLIMATE FRIENDLY COOKI	KES	0.00

Lawrence Rweria
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Joyce Nasieku (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

DEP A/C NO. 1000384018

REPUBLIC OF KENYA

Date: 05/08/2022

Report of the Board of Survey on the Cash and Bank Balances of State Department for Energy at the close of Business on 30th June, 2022

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

JONES KIPLIMO CHERUIYOT	-	CHAIRMAN
JUDITH OKUMU	-	MEMBER
JOHN M. NGUNDO	-	SECRETARY

Assembled at the office of Cash office at 4.00 P.M. (Time) on the 05th August, 2022 and the following cash was produced:-

Notes	...	..	..	..	..	..	Sh. Nil
Silver	...	..	..	..	..	..	Sh. Nil
Cooper	...	..	..	..	..	..	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.

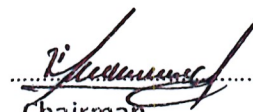
The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30th June, 2022.

Cash on hand	..	..	..	..	..	KShs. Nil
Bank Balance	..	..	..	..	..	<u>KShs. 118,639,252.40</u>
						<u>KShs. 118,639,252.40</u>

The Bank Certificate of Balance showed a sum of KShs. 120,369,270.30 to the credit of the account on 30th June, 2022.

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


Chairman

Date JONES CHERUIYOT Members of the Board

JUDITH OKUMU

SECRETARY JOHN M. NGUNDO



LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amounts

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

5th August, 2022

CERTIFICATE OF BALANCES

STATE DEPARTMENT
FOR ENERGY

Customer : 138668
Balance
Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000383992	REC-STATE DEPT FOR ENERGY	KES	131,887,382.40
1000384007	DEV-STATE DEPT FOR ENERGY	KES	675,963,037.30
1000384018	DEP-STATE DEPT FOR ENERGY	KES	120,369,270.30
1000384026	CBK 165-STATE DEPT FOR ENERGY	KES	0.00
1000390824	KEN. OFF GRID SOL. ACC. PRJ. CR.61	KES	47,232,586.45
1000390875	KEN. ELEC. MODERN. PRJ 55870KE	KES	29,961,958.40
1000410302	STATE DEPT. FOR ENER. EQUA FUND OPE	KES	98,297,334.20
1000566736	GCF PROMO OF CLIMATE FRIENDLY COOKI	KES	0.00

Lawrence Rweria
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Joyce Nasieku (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

5th August, 2022

CERTIFICATE OF BALANCES

STATE DEPARTMENT
FOR ENERGY

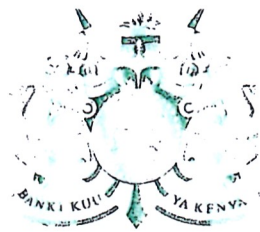
Customer : 138668
Balance
Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000383992	REC-STATE DEPT FOR ENERGY	KES	131,887,382.40
1000384007	DEV-STATE DEPT FOR ENERGY	KES	675,963,037.30
1000384018	DEP-STATE DEPT FOR ENERGY	KES	120,369,270.30
1000384026	CBK 165-STATE DEPT FOR ENERGY	KES	0.00
1000390824	KEN. OFF GRID SOL. ACC. PRJ. CR.61	KES	47,232,586.45
1000390875	KEN. ELEC. MODERN. PRJ 55870KE	KES	29,961,958.40
1000410302	STATE DEPT. FOR ENER. EQUA FUND OPE	KES	98,297,334.20
1000566736	GCF PROMO OF CLIMATE FRIENDLY COOKI	KES	0.00

Lawrence Rweria
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Joyce Nasieku (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

5th August, 2022

CERTIFICATE OF BALANCES

Customer : 138668
Balance
Date: 30-Jun-22

STATE DEPARTMENT
FOR ENERGY

Account No	Account Name	Currency	Balance
1000383992	REC-STATE DEPT FOR ENERGY	KES	131,887,382.40
1000384007	DEV-STATE DEPT FOR ENERGY	KES	675,963,037.30
1000384018	DEP-STATE DEPT FOR ENERGY	KES	120,369,270.30
1000384026	CBK 165-STATE DEPT FOR ENERGY	KES	0.00
1000390824	KEN. OFF GRID SOL. ACC. PRJ. CR.61	KES	47,232,586.45
1000390875	KEN. ELEC. MODERN. PRJ 55870KE	KES	29,961,958.40
1000410302	STATE DEPT. FOR ENER. EQUA FUND OPE	KES	98,297,334.20
1000566736	GCF PROMO OF CLIMATE FRIENDLY COOKI	KES	0.00

Lawrence Rweria
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Joyce Nasiaku (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 28-JUL-21 To : 19-JUL-22

DEV-STATE DEPARTMENT FOR ENERGY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384007

Balance as per bank certificate 523,331,116.55

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 523,331,116.55

Reconciled by: Paul Oganda Signature: [Signature] Date: 22/08/22

Reviewed by: Franc Lubicia Signature: [Signature] Date: 20/6/22

Approved by: Catharine Muri Signature: [Signature] Date: 29/07/22

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 28-JUL-21 To : 19-JUL-22

DEV-STATE DEPARTMENT FOR ENERGY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384007

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

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

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

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

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 28-JUL-21 To : 19-JUL-22

REC-STATE DEPARTMENT FOR ENERGY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000383992

Balance as per bank certificate 57,440,220.75

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 57,440,220.75

Reconciled by:  Signature: Paul Oyando Date: 30/08/22

Reviewed by:  Signature:  Date: 20/6/22

Approved by:  Signature:  Date: 30/8/22

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 28-JUL-21 To : 19-JUL-22

REC-STATE DEPARTMENT FOR ENERGY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000383992

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


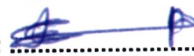
REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 28-JUL-21 To : 19-JUL-22
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384018

1152_DEP-STATE DEPT FOR ENERGY

Balance as per bank certificate	118,639,252.40
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	118,639,252.40

Reconciled by: <u>Paul Ogonda</u>	Signature: 	Date: <u>30/6/2022</u>
Reviewed by: <u>Francis Kubiya</u>	Signature: 	Date: <u>30/6/22</u>
Approved by: <u>Catherine Mwangi</u>	Signature: <u>KEO</u>	Date: <u>30/6/2022</u>

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 28-JUL-21 To : 19-JUL-22

1152_DEP-STATE DEPT FOR ENERGY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384018

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

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 28-JUL-21 To : 19-JUL-22

Kenya Off- Grid Solar Access Project Cr

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000390824

Balance as per bank certificate 24,612,441.25

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 24,612,441.25

Reconciled by: Paul Oganda Signature: [Signature] Date: 28/06/2022

Reviewed by: Francis Kibisa Signature: [Signature] Date: 30/6/2022

Approved by: Catherine Muri Signature: [Signature] Date: 27/6/2022

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 28-JUL-21 To : 19-JUL-22

Kenya Off- Grid Solar Access Project

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000390824

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

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 28-JUL-21 To : 19-JUL-22

KENYA ELECTRICITY MODERNIZATION PROJECT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000390875

Balance as per bank certificate 29,961,958.40

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 29,961,958.40

Reconciled by: Paul Ogunda Signature: [Signature] Date: 28/08/22

Reviewed by: Francis Kibicia Signature: [Signature] Date: 30/6/22

Approved by: Catherine Mugo Signature: [Signature] Date: 29/6/22

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 28-JUL-21 To : 19-JUL-22

KENYA ELECTRICITY MODERNIZATION PROJECT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000390875

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



Kenya Electricity Transmission Company Limited
 "Building a World Class National Grid"



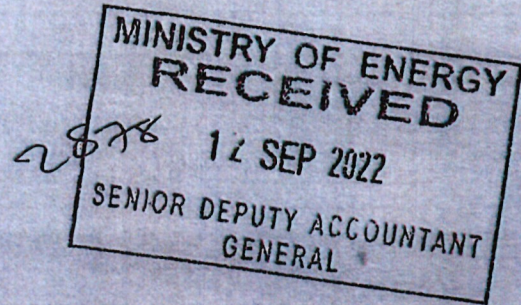
OFFICE OF THE MANAGING DIRECTOR

Kawi Complex, Block B,
 Popo Lane, off Red Cross, South C,
 P. O. Box 34942 - 00100, NAIROBI
 Phone: 020 4956000, 0719018000, 0732128000
 Web: www.ketraco.co.ke | email: info@ketraco.co.ke

Our Ref: KET/6/8/3/TI/jk

2nd September, 2022

Maj. Gen (Rtd) Dr. Gordon Kihlangwa, CBS
 Principal Secretary
 Ministry of Energy
 KAWI Complex
 P O Box 30582 - 00100
 NAIROBI



Dear PS,

RE: INTER ENTITY TRANSFERS CONFIRMATION LETTER

Your letter Ref No. MOE/ACC/1/VOL.I/110 dated 25th August, 2022 on the above subject refers.

We wish to acknowledge receipt of the transfers to the sum of Ksh.4,717,912,767.90 as shown in the attached letter.

We commit to adhere to PFM Act and financial regulations to ensure prudent utilization of funds.

Yours Sincerely,

ENG. (CPA) ANTONY WAMUKOTA, OGW
AG. MANAGING DIRECTOR

5016

N/A
12/9/2022

cc Cert office

Note & file

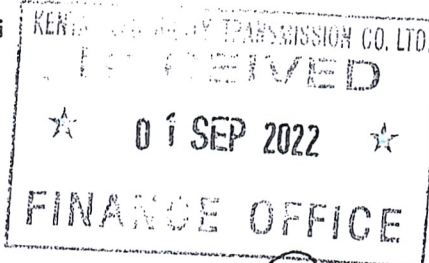
14-9-22

11 SEP 2022

REPUBLIC OF KENYA
MINISTRY OF ENERGY

Telegrams: 'MINPOWER', Nairobi
 Telephone: Nairobi 310112
 Fax: 240910
 Telex: 23094: MINERGY
 When replying please quote:

Ref. No. MOE/ACC/1/VOL.1/110



OFFICE OF THE
 PRINCIPAL SECRETARY
 KAWI HOUSE
 P. O. Box 30582
 NAIROBI
 25th August, 2022

Eng. (CPA) Antony Wamutoka, OGW
 Ag. Managing Director
 KETRACO
 Kawi House
 NAIROBI

G.M - Finance
PLS deal.
Wamway 11/9/22.

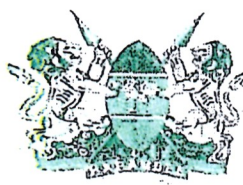
Dear MD,

RE: INTER ENTITY TRANSFERS CONFIRMATION LETTER

The State Department for Energy wishes to confirm the amounts disbursed to you for the financial 2021/2022 as indicated in the table below. Compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then sign and stamp this request in the space provided and return it to us by 31st August, 2022.

Reference No	Date Disbursed	Confirmation of amounts received by Ketraco for the financial year 2021/2022				Difference E=D-C
		Recurrent (A)	Development (B)	Total C=A+B	Amount Received by KETRACO the FY 2021/2022 (D)	
Ref.No.	Date Disbursed	Recurrent (A)	Development (B)	Total C=A+B		
FT22111F1279	21-Apr-22		1,072,250,000.00		1,072,250,000	
FT21249VTRK7	6-Sep-21		1,102,250,000.00		1,102,250,000	
FT22143R7F6S	23-May-22		1,272,250,000.00		1,272,250,000	
FT22178RX3XZ	27-Jun-22		105,471,769.95		105,471,769.95	
FT21329ZC5J2	25-Nov-21		1,102,250,000.00		1,102,250,000	
FT21237SW7WC	25-Aug-21		63,440,997.95		63,440,997.95	
TOTAL			4,717,912,767.90		4,717,912,767.90	

Gordon Kihalangwa
 Maj. Gen (Rtd) Dr. Gordon Kihalangwa, CBS
PRINCIPAL SECRETARY



Finawa
am

REPUBLIC OF KENYA
MINISTRY OF ENERGY

Telegrams: 'MINPOWER', Nairobi
Telephone: Nairobi 310112
Fax: 240910
Telex: 23094: MINERGY
When replying please quote:

OFFICE OF THE
PRINCIPAL SECRETARY
KAWI HOUSE
P. O. Box 30582
NAIROBI
25th August, 2022

Ref. No. MOE/ACC/1/VOL.1/110

Mrs. Rebecca Miano, MBS
Managing Director/CEO
KENGEN
Stima Plaza Parklands
NAIROBI

DR MBS

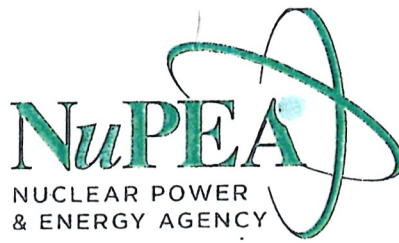
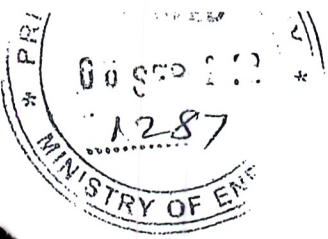
RE: INTER ENTITY TRANSFERS CONFIRMATION LETTER

The State Department for Energy wishes to confirm the amounts disbursed to you for the financial 2021/2022 as indicated in the table below. Compare the amounts disbursed to you with the amounts you received and populate them in column D in the table below. Then sign and stamp this request in the space provided and return it to us by 31st August, 2022.

Reference No	Date Disbursed	Confirmation of amounts received KENGEN for the financial year 2021/2022		Total C=A+B	Amount Received by KENGEN for the FY 2021/2022 (D)	Difference E=D-C
		Recurrent (A)	Development (B)			
Ref.No.	Date Disbursed	Recurrent (A)	Development (B)	Total C=A+B		
FT22158FFT4J	7-Jun-22		1,461,578.00	1,461,578.00	1,461,578.00	
FT21315BRV6L	11-Nov-21		275,965,725.00	275,965,725.00	275,965,725.00	
FT221785VK6W	27-Jun-22		131,948,587.20	131,948,587.20	131,948,587.20	
Total			409,375,890.20	409,375,890.20	409,375,890.20	

Gordon Kihalangwa
Maj. Gen (Rtd) Dr. Gordon Kihalangwa,
PRINCIPAL SECRETARY

[Signature]
Kenya Electricity Generating Co. PLC
P. O. Box 47936 - 00100
Nairobi



SEP 2022
SENIOR DEPUTY ACCOUNTANT
GENERAL

Telephone: +254-20-5138300
Email: ceo@nuclear.co.ke
When replying please quote

OFFICE OF THE CHIEF EXECUTIVE OFFICER
NUCLEAR POWER AND ENERGY AGENCY
KAWI COMPLEX, OFF REDCROSS ROAD
P. O. Box 26374-00100
NAIROBI

Ref. No. ME/NuPEA/FIN/07/2022-2023

Date: September 2, 2022

Maj. Gen. (Rtd) Dr. Gordon O. Kihalangwa, CBS
The Principal Secretary
Ministry of Energy
Kawi House
NAIROBI

Dear *Sir*

RE: CONFIRMATION OF INTER ENTITY TRANSFER FUNDS FOR FY 2021-2022

Reference is made to your letter Ref No. MOE/ACC/1/VOL.1/110 dated 25th August, 2022 on Inter Entity Transfer Funds for the 2021/2022 financial year.

We wish to confirm that an amount of **Ksh 795,000,000.00** was disbursed to the Agency as populated in column D.

		Confirmation of amounts received by Nuclear Power and Energy Agency for the financial year 2021/2022				
Reference No	Date Disbursed	Recurrent (A)	Development (B)	Total C=A+B	Amount Received by NuPEA 2021/22 (D)	Difference E=D-C
Ref No	Date Disbursed	Recurrent (A)	Development (B)	Total C=A+B		
FT221794XTNW	28-Jun-22	96,250,000.00		96,250,000.00	96,250,000.00	0
FT221790TZLQ	28-Jun-22	100,000,000.00		100,000,000.00	100,000,000.00	0
FT212469TV9P	3-Sep-21	96,250,000.00		96,250,000.00	96,250,000.00	0
FT221373CBR4	17-May-22	96,250,000.00		96,250,000.00	96,250,000.00	0
FT21305H00Y2	1-Nov-21	96,250,000.00		96,250,000.00	96,250,000.00	0
FT22131W9QRF	11-May-22	55,000,000.00		55,000,000.00	55,000,000.00	0
	TOTAL	540,000,000.00				
CHQ 785	25-Nov-21		100,000,000.00	100,000,000.00	100,000,000.00	0
FT21249QDK8Y	6-Sep-21		77,500,000.00	77,500,000.00	77,500,000.00	0
OFT21330L235R	26-Nov-21		77,500,000.00	77,500,000.00	77,500,000.00	0
	TOTAL		255,000,000.00	795,000,000.00	795,000,000.00	0

Yours,

Eng. Collins Juma, MBS
CHIEF EXECUTIVE OFFICER

SDBAS

BR/2022

Tell
ama

OUTSTANDING IMPREST REGISTER

03-AUG-22 12:16 PM

FROM DATE:01-JUL-2021

TO DATE:30-JUN-2022

For: State Department Of Energy

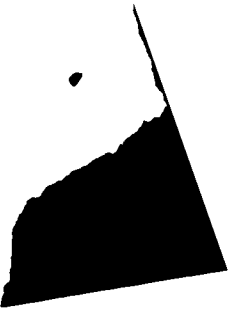
Particulars

Designation

Amount

Total

0.00



1



Kenya Power



MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER

THE KENYA POWER & LIGHTING CO. PLC.
P.O. Box 30099-00100, Nairobi, Kenya
Tel: 929-3291999

Our Ref: KPL/B/17/1/23-22/SV/81

7th September, 2022

Maj. Gen (Ret.) Dr. Gordon O. Kihalangwa, CB5
Principal Secretary
Ministry of Energy
P. O. Box 30582
NAIROBI

Dear Sir,

RE: INTER ENTITY TRANSFERS CONFIRMATION LETTER

Reference is made to the above subject and your letter Ref: *MOL/ACC/II/VOL/1110* dated 25th August, 2022.

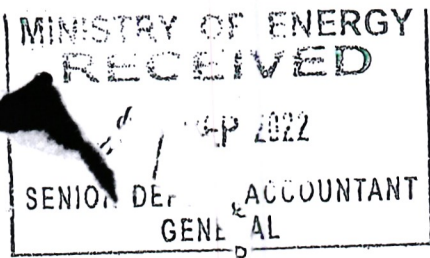
We confirm that during the financial year 2021/22, KPLC received disbursements as tabulated below:

Date Received	Recurrent - Ksh	Development - Ksh
06.09.2021		1,074,500,000.00
25.11.2021		1,074,500,000.00
20.04.2022	4,525,000,000.00	651,500,000.00
20.04.2022		378,595,551.35
23.05.2022		(24,092,855.35)
15.06.2022		651,500,000.00
23.06.2022	4,525,000,000.00	
27.06.2022		20,504,818.70
30.06.2022		117,060,000.00
Total	9,050,000,000.00	3,944,067,514.70

I hope you find this in order.

Yours sincerely,

ENG. GEOFFREY MULI
MANAGING DIRECTOR (Ag.)



KAM/11/07/pk/eo/TA/2022

30 August 2022

Maj Gen (Rtd) Dr. Gordon Kihlangwa, CBS
Principal Secretary
Ministry of Energy
P.O. Box 30582
Nairobi

SDAG
Def
01/09/2022

Dear Maj. Gen(Rtd) Dr. Kihlangwa

RE: REQUEST FOR CONFIRMATION OF GRANTS TO KENYA ASSOCIATION OF MANUFACTURERS IN RESPECT TO MINISTRY OF ENERGY AUDIT.

As part of our Audit process, we would like to request you to communicate directly to our Auditors Ernst & young LLP, the funds remitted to Kenya association of Manufacturer's for the period 01 July 2021 to 30th June 2022, providing the date of disbursement and amount.

According to our records, the disbursements are as follows:

Date	Amount in Kes
25/11/2021	35Million

And the cumulative fund for the period

Date	Amount in Kes
Project Fund	35Million

Kindly complete the confirmation below and mail directly to the Auditors on the address provided below

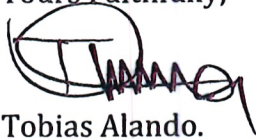
Joseph Njogu
Audit Manager
Ernst & Young LLP
Kenya-Re Towers, Upper Hill
P.O. Box 44286 - 00100 GPO
Nairobi, Kenya
Office Tel: +254 20 2886000

MS Mwendo
Hofe & f.u.
3-9-22

Email: joseph.njogu@ke.ey.com; diana.mwendwa@ke.ey.com

If above amount is not in agreement with your records, please notify our Auditors of the amount shown by your records in the space provided below and, if possible, provide them with a reconciliation of differences.

Yours Faithfully,

A handwritten signature in black ink, appearing to read 'T. Alando', written over a circular stamp or mark.

Tobias Alando.

Ag CHIEF EXECUTIVE.