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KENYA NATIONAL AUDIT OFFICE

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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
MINISTRY OF HOUSING**

**FOR THE YEAR ENDED
30 JUNE 2013**



REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON THE MINISTRY OF HOUSING FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Ministry of Housing – Vote 144, which comprise the Statement of Assets and Liabilities - Recurrent, Development and Deposits as at 30 June 2013, and the Appropriation Accounts - Recurrent and Development and financial statements for Civil Servants Housing Scheme Fund, Statement of Revenue and Kenya Slum Upgrading, Low Cost Housing and Infrastructure Trust Fund Programme for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Accounting Officer's Responsibility for the Financial Statements

The Accounting Officer, Ministry of Housing is responsible for the preparation and fair presentation of these financial statements in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012 and for such 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.

The Accounting Officer is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 4,5 and 6 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

A. APPROPRIATION ACCOUNT FOR VOTE R.144

Basis for Qualified Opinion

1. Under-expenditure and Under-collection of Appropriations-In-Aid

The Appropriation Account for Vote R.144 for the year ended 30 June 2013 reflects gross under-expenditure of Kshs.651,993,802.30 or approximately 30% of approved estimates of Kshs.2,190,997,266.00. Similarly, the Account reflects a nil collection of Appropriations-In-Aid against estimated receipts of Kshs.485,000,000.00. The Ministry has not indicated the measures it has put in place to forestall recurrence of a similar situation in future.

2. Personal Emoluments

The Appropriation Account reflects a total expenditure of Kshs.458,626,761.00 under various Heads, Sub-Heads, Items 2110100 and 2110300 - Basic Salaries - permanent employees and personal allowances paid as part of salary, respectively. However, payment vouchers, the Integrated Payroll and Personnel Database (IPPD) and other related records show a total expenditure of Kshs.463,329,021.40 against the items. No explanation has been given for the difference of Kshs.4,702,260.40, between the two sets of records or a reconciliation done to address the difference.

3. Pending Bills

Bills totalling Kshs.301,814,107.40 relating to 2012/2013 and chargeable to Recurrent Vote were not settled during the year but were instead carried forward to 2013/2014. Had the bills been paid and expenditure charged to the accounts for 2012/2013, the Appropriation Account for R.144 for the year ended 30 June 2013, would have reflected an Excess Vote of Kshs.134,820,305.10 instead of the Net Surplus of Kshs.166,993,802.30 now shown. Failure to settle bills in the year to which they relate distorts the financial statements for that year and adversely affects the budgetary provisions for the subsequent year to which they have to be charged.

B. STATEMENT OF ASSETS AND LIABILITIES FOR VOTE R.144

Basis for Adverse Opinion

4. Trial Balance and Ledger

The balances reflected in the Statement of Assets and Liabilities for Vote R.144 as at 30 June 2013 have not been supported by a trial balance as at that date or ledger for the year then ended. Consequently, the completeness and accuracy of these balances could not be confirmed.

5. Unanalyzed Balances

The Statement reflects balances of Kshs.209,522,097.50 and Kshs.37,648.00 against District Suspense and Advances Accounts, respectively, which have not been supported with analyses. Consequently, the validity and accuracy of these balances could not be ascertained.

6. Long Outstanding Balances

The Statement reflects the following Account balances relating to 2011/2012 and earlier years that have not been cleared from the books of account as required by financial regulations:-

<u>Account</u>	<u>Amount (Kshs)</u>
Exchequer	310,253,578.00
District Suspense Account	209,522,097.50
General Account of Vote	929,367,180.45

No reason has been provided for not clearing these long outstanding balances from the books of account.

7. Unsupported Cleared Balances

The Statement shows the following Account balances that were cleared during the year under review for which no supporting documentary evidence was provided:-

<u>Account</u>	<u>Amount (Kshs)</u>
District Suspense	87,605,482.70
Advances Account	185,776.00
Temporary Imprest	1,420,686.00

Consequently, the authenticity of the clearances could not be confirmed.

8. Paymaster General Account

The Statement reflects a Paymaster General Account balance of Kshs 34,478,993.25 which tallies with the cashbook balance as at 30 June 2013. However, the bank reconciliation statement as at 30 June 2013 reflects payments in cashbook not in bank statement totalling Kshs.177,046,147.80, which include stale cheques amounting to Kshs.8,556,505.95. No explanation has been provided for failure to reverse these cheques in the cashbook.

The reconciliation statement also reflects receipts in bank statement not recorded in the cashbook totalling Kshs.19,712,615.40 relating to the period between 2 April 2013 and 18 May 2013. No explanation has been provided for failure to record these receipts in the cashbook.

The statement further reflects payments in bank statement not recorded in the cashbook totalling Kshs.112,691,680.35, which include payments amounting to Kshs.91,824,214.10 relating to the period between 19 December 2011 and 28 May 2013. No explanation has been given for not recording these payments in the cashbook.

In addition, out of the total payments in bank statement not in cashbook totalling Kshs.112,691,680.35, payments totalling Kshs.14,401,235.40 were charged to Development Account but were reflected in the Recurrent Account. No explanation has been given for this anomaly.

The statement in addition reflects receipts in cashbook not in bank statement totalling Kshs.134,581,442.45 out of which receipts totalling Kshs.34,531,441.51 relate to the period between 18 August 2011 and 4 April 2013. No explanation has been given for failure to bank these receipts.

Further, the bank reconciliation statement as at 30 June, 2013 reflects numerous cashbook undercasts / overcasts which is an indication of poor book keeping and therefore rendering accuracy and validity of cashbook entries doubtful.

C. APPROPRIATION ACCOUNT FOR VOTE D.144

Basis for Qualified Opinion

9. Accuracy of the Appropriation Account

The approved supplementary estimates reflect net total estimates of Kshs.2,600,648,914, while the Appropriation Account reflects an amount of Kshs.2,400,648,914 resulting in a difference of Kshs.200,000,000. Had the Appropriation Account reflected the correct estimated amount, the Account would

have reflected a higher Net Surplus to be surrendered to the Exchequer of Kshs.539,791,084.75 instead of Kshs.339,791,084.75 now shown. No explanation has been given for the difference between the two set of records.

In addition, the Appropriation Account reflects, under Head 0007, a total expenditure of Kshs.656,295,892 while the Account Summary shows an expenditure of Kshs.639,922,554 against the same Head. No explanation or reconciliation has been provided for the difference of Kshs.16,373,337.

10. Under – expenditure

The Appropriation Account for the year ended 30 June 2013 reflects gross under-expenditure of Kshs.339,791,084.75 or approximately 14% of Approved Estimates of Kshs.2,400,648,914. No indication has been given on measures the Ministry is taking to forestall the recurrence of a similar situation in future.

11. Excluded Expenditure

The Appropriation Account reflects expenditure totalling Kshs.656,295,892 under Head 0007 – Housing Department. However, payment vouchers and other related documents provided in support of this expenditure shows that a total of Kshs.793,057,785 was incurred under this Head. No explanation has been given for the exclusion of expenditure amounting to Kshs.136,761,893 from the Account.

12. Transfers to Kenya Slum Upgrading Project Fund (KENSUF)

The Appropriation Account reflects under Head 0006, Sub-Head 01, Items 2211300 and 3110500 expenditure of Kshs.903,290,648 incurred in respect to Kenya Slum Upgrading Project Fund. The amount includes Kshs.898,413,116 and Kshs.4,877,532 for construction and civil works and other operating expenses, respectively. However, the financial statements of the Fund for the year ended 30 June 2013 show that only a total of Kshs.810,553,613 was received from the Ministry. No explanation or reconciliation has been given for the difference of Kshs.92,737,035 between the two set of records.

13. Renovation and Alteration to Bima House – Mombasa (Phase II) and Crescent House – Nairobi

A contract for renovation and alteration to Bima House Mombasa (Phase II) and Crescent House – Nairobi, was awarded on 14 July 2011 to a construction Company at a contract sum of Kshs.328,381,208.84 and a contract period of 52 weeks, commencing 9 August 2011 and ending on 2 August 2012. Records available indicate that during the year under review, the contractor was paid an amount of Kshs.23,689,173.85, bringing the total amount paid as at 30 June 2013 to Kshs.135,435,727.45.

Although the project was scheduled for completion on 2 August 2012, an audit inspection carried out in October 2013 revealed that the works had not been completed, more than 14 months after commencement. The contractor was however found on site even though no extension of contract period had been sought and approved by the Ministry's Tender Committee. According to Interim Certificate No. 6 dated 20 February 2013, the project was behind completion schedule with the value of permanent works done estimated at 41% against the contract period which had elapsed by over 14 months.

No explanation was given for retaining the contractor on site long after the expiry of the contract duration without approved extension period. It was also not clear whether the Government will realize value for money on the project whose completion has been affected by delays.

14. Pending Bills

Bills totalling Kshs.306,137,343.90 relating to 2012/2013 and chargeable to Development Vote were not settled during the year but were instead carried forward to 2013/2014. Had the bills been paid and expenditure charged to the accounts for 2012/2013, the Appropriation Account for D. 144 would have reflected a reduced Net Surplus to be surrendered to the Exchequer of Kshs.33,653,740.85 instead of Kshs.339,791,084.75 now shown. Failure to settle bills in the year to which they relate, distorts the financial statements for that year and adversely affects the budgetary provisions for the subsequent year to which they have to be charged.

15. Irregular award of Contract - Mandera North District

The County Director of Housing- Mandera County procured works amounting to Kshs.4,999,814.00 through direct procurement method. The District Tender Committee (DTC) awarded the contract to one contractor citing limited time to the closure of the financial year and also that the firm was the only one in the County with appropriate equipment and skilled personnel.

Although full payment of the contract sum of Kshs.4,999,814 was made to the firm on 28 June, 2013, the works had not been completed as at 7th September, 2013 as evidenced by the minutes of a site meeting which indicated that the works were 40% complete.

Further, the Department of Housing in a letter ref no. MDR/HD/ABT/VOLI/004 of 9th October, 2012 had requested the Clerk to the County Council of Mandera to allocate one acre of land for the project. However, no evidence was made available for confirmation that the land was allocated to the department as requested. It was therefore not possible to confirm that the land on which the project stands belongs to the Department.

In the absence of documentary evidence that the project was satisfactorily completed, it was not possible to confirm that value for money was realized on the expenditure of Kshs.4,999,814 incurred during the year.

District Housing Office -Turkana Central District

16. Proposed Construction of County Housing Offices in Lodwar Town

Audit of the county records revealed that request for quotation method was used to identify the contractor for the proposed construction of County Housing Offices. A local construction company being the lowest bidder was awarded the contract at a cost of Kshs.4,973,546.40 which exceeded the threshold for request for quotation method. Further, minutes of the Tender Committee, Engineer's Estimates and Drawings were not provided for audit review. No reason was provided as to why the provisions of the Public Procurement and Disposal Regulations, 2006 were not adhered to.

In addition, the contractor was paid Kshs.1,432,200.00 on 11 February 2013 towards the project. However, the payment was not supported by contract documents and certificates of work done. Consequently, the propriety of the expenditure could not be confirmed.

D. STATEMENT OF ASSETS AND LIABILITIES FOR VOTE D.144

Basis for Qualified Opinion

17. District Suspense Account

The Statement of Assets and Liabilities for Vote D.144 as at 30 June, 2013 reflects a District Suspense Account balance of Kshs.235,400,773.40 that has not been analyzed. As a result, it has not been possible to confirm what the balance represents.

18. Long Outstanding Balances

The Statement reflects the following Account balances relating to 2011/2012 and earlier years which as at 30 June 2013 had not been cleared from the Ministry's books of account:

<u>Account</u>	<u>Amount (Kshs)</u>
District Suspense Account	44,906,142.15
Exchequer Account	764,520,908.05
General Account of Vote	969,153,345.85

No explanation has been provided for failure to clear these balances.

19. Trial Balance

The balances reflected in the Statement have not been supported by either a trial balance or a ledger for the year ended 30 June 2013. Consequently, the completeness and accuracy of the balances could not be confirmed.

20. Paymaster General Account

The statement reflects Paymaster General Account balance of Kshs.23,355,420 as at 30 June 2013. However, the bank reconciliation statement as at 30 June 2013 for the Development cashbook reflects payments in cashbook not recorded in the bank statement (unpresented cheques) totalling Kshs.123,144,659.65, which include stale cheques of Kshs.52,995,604.05. No reason has been given for failure to replace the cheques or reverse the entries in the cashbook.

The statement further reflects payments in bank statement not recorded in the cashbook totalling Kshs.66,662,358.30 which relate to the period between 17 June 2011 and 22 May 2013. No reason has been given for failure to record the long outstanding payments in the cashbook. Consequently, the accuracy of the PMG balance as at 30 June, 2013 could not be confirmed.

E. STATEMENT OF ASSETS AND LIABILITIES FOR DEPOSITS 144

Basis for Disclaimer of Opinion

21. Paymaster General Account

The Statement of Assets and Liabilities for Deposits 144 as at 30 June 2013 reflects a Paymaster General (PMG) Account balance of Kshs.454,917,787.90 which differs from the cashbook balance of Kshs.251,780,166.45 by Kshs.203,137,621.50. The difference relates to PMG balance as at 1 July 2012 omitted from the cashbook. No explanation has been provided for the omission.

The bank reconciliation statement for the Deposits cashbook as at 30 June 2013 reflects payments in the cashbook not in the bank statement (unpresented cheques) totalling Kshs.1,417,820.95, which include stale cheques amounting to Kshs.134,547.00. No reason has been provided for failure to replace the stale cheques issued between the months of August and December 2012, or reverse the entries in the cash book.

The statement also reflects an amount of Kshs.6,861,049.10 as receipts in the bank statement which had not been recorded in the cashbook as at 30 June 2013. The figure includes a total of Kshs.1,413,621.55 and Kshs.43,792.50 described as Development and Recurrent receipts respectively. However, details of these receipts were not produced for audit confirmation. Also, no reason has been given for the

non-recording of these receipts in the cashbook yet the G-pay provides reconciliations on a daily basis.

The reconciliation statement in addition reflects Kshs.1,860,494.80 as payments in the bank not recorded in the cashbook for the months of May and June 2012. No explanation has been provided for the delay in recording these payments in the cashbook, some of which are indicated as relating to Development cashbook.

Further, the reconciliation statement reflects a total of Kshs.5,595,110.70 as receipts in the cashbook not recorded in the bank statement which includes Kshs.5,591,635.70 relating to the period December 2011 to April 2013. No reason has been provided for the delay in banking these receipts, most of which relate to retention money.

The Statement of Assets and Liabilities further reflects a Rent Restrictions Deposits Account credit balance of Kshs.3,189,350.00 which has not been analysed. No explanation has been given for the failure to analyze the balance, and consequently, it has not been possible to confirm what it represents.

The Statement also reflects a 10% Retention Money Account balance of Kshs.328,779,270.55 and a BP Shell Deposits balance of Kshs.122,949,167.35. However, availed schedules support 10% Retention Money Account and BP Shell Deposits balance of Kshs.172,899,061.85 and Kshs.58,631,511.35, respectively. The resultant differences of Kshs.155,880,208.70 and Kshs.64,317,656.00 respectively between the two sets of records have not been reconciled or explained.

The account balances reflected in the Statement of Assets and Liabilities for Deposits 144 as at 30 June 2013 were not supported by a Trial Balance or Ledger for the year then ended. As a result, the completeness and accuracy of the balances could not be ascertained.

F. CIVIL SERVANTS HOUSING SCHEME FUND

Basis for Disclaimer of Opinion

22. Land and Buildings Rental

The balance sheet as at 30 June 2013 reflects a balance of Kshs.988,060,882.00 against Land and Buildings Rental. However, ownership documents for the property were not made available for audit verification. Consequently, the ownership of the property by the Civil Servants Housing Scheme Fund could not be confirmed.

23. Fixed Assets Register

The balance sheet reflects a fixed assets balance of Kshs.4,721,483,093.05 as at 30 June 2013. However, a fixed assets register was not provided for audit verification. Consequently, the completeness and accuracy of the balance could not be confirmed.

24. Accuracy of the financial statements

The financial statements reflect various balances relating to 2011/2012 which differ with the corresponding audited closing balances for 2011/2012 as detailed below:

<u>Account</u>	<u>Opening Balance 2012/2013 (Kshs.)</u>	<u>Audited Figures 2011/2012(Kshs.)</u>	<u>Difference (Kshs.)</u>
Land and Building	51,221,000.00	54,421,000.00	3,200,000.00
Mortgage Recoverable	1,014,493,627.25	976,664,243.25	37,829,384.00
Cash and Bank Balance	460,562,097.42	475,525,970.42	15,263,873.00
Working Capital	3,061,171,745.72	3,076,135,618.72	14,963,873.00
Property Validation and Rental Collections	157,630,376.72	159,202,376.72	1,572,000.00
Accounts Payable (10% Deposits)	558,859,391.60	537,724,911.60	21,134,480.00
Capital Reserves	4,601,806,878.02	4,582,244,398.02	19,562,480.00

The differences between the two sets of balances have not been reconciled or explained.

The balance sheet further reflects an increase of Kshs.400,000,000 in Capital Reserves Government Contribution Grant while the statement of changes in fund balances shows a figure of Kshs.575,392,935.40, resulting in a difference of Kshs.175,392,935.

The balance sheet also reflects a figure of Kshs.14,827,166.32 against Net Fixed Assets which differs by an amount of Kshs.25,318.53 from the balance of Kshs.14,801,847.79 shown in the ledger. The difference was not explained.

25. Cash and Bank Balance

The balance sheet further reflects cash and bank balance of Kshs. 1,109,583,425 as at 30 June 2013 while the Operational Account and Funds Deposits Account show a total balance of Kshs.620,400,591. The resultant difference of Kshs.489,182,834 has not been explained or reconciled.

26. Unanalyzed Debtors / Accounts Receivable Balance

The balance sheet also reflects a balance of Kshs 47,017,046.64 against Debtors / Accounts Receivables. However, no records or analyses were provided in support of the balance. As a result, it has not been possible to ascertain the completeness and accuracy of the balance.

G. STATEMENT OF REVENUE

Basis for Qualified Opinion

27. Irregular Recording of Revenue in Recurrent Account

The audit revealed that revenue collected during the year totalling Kshs.279,333,102.45 was being banked in Recurrent Account instead of Deposits Account contrary to the requirements of Government Financial Regulations and Procedures. No explanation has been given for this anomaly.

28. Under-collection of Revenue

The Statement of Revenue for the year ended 30 June 2013 reflects under-collection of revenue of Kshs.159,654,202.10 or 36% of the estimated receipts of Kshs.438,987,223.00. Although the Ministry has explained that the shortfall was as a result of overestimation, there was no indication of any measures being taken to forestall the recurring of a similar situation in future.

29. Trial balance and ledger

The Account balances reflected in the Statement of Revenue have not been supported by a trial balance as at 30 June 2013 or ledger for the year then ended. As a result, the completeness and accuracy of the balances could not be confirmed.

30. Failure to have the Statement Signed by the Receiver of Revenue

The Statement of Revenue has not been signed by the Accounting Officer of the Ministry, who is the appointed Receiver of Revenue, contrary to the requirements of Government Financial Regulations and Procedures. No explanation has been provided for the omission.

H. KENYA SLUM UPGRADING, LOW COST HOUSING AND INFRASTRUCTURE TRUST FUND PROGRAMME

Basis for Qualified of Opinion

31. Opening Balances

The financial statements of the Fund reflect several opening balances which differ from the corresponding closing balances reflected in the audited financial statements for the year ended 30 June 2012, as shown below:

<u>Item / Account</u>	<u>Closing balance in the financial statements for 2011/2012</u>	<u>Opening balances in the financial statements for 2012 /2013</u>	<u>Difference</u>
Fixed Assets	1,080,607,850.00	1,187,475,947.00	106,868,097.00
Revaluation Reserve	Nil	106,868,110.00	106,868,110.00
Revenue Grants	329,179,902.00	329,866,354.00	686,452.00
Depreciation	33,446,224.14	140,900,935.00	107,454,728.86
Capital Grant	8,015,507.20	1,328,376,900.00	1,320,361,392.80

No explanation has been given for these variances.

32. Unexplained Variances

The income statement reflects capital grants of Kshs.80,000,000 while the statement of cash flows and Note 7 to the financial statements reflect balances of Kshs.527,307,584 and Kshs.690,536,223 respectively. The statement also reflects a figure of Kshs.96,913,301 against interest income while the statement of cash flows shows a figure of Kshs.82,376,212. Further, the statement of cash flows reflects a figure of Kshs.30,928,957 against depreciation while fixed assets movement schedule reflects a figure of Kshs.47,991,974.

No reconciliation or explanation has been provided for these variances.

AUDIT OPINION

In line with my responsibility, I express the following opinions on the financial statements.

Qualified Opinion

- i. Recurrent Appropriation Account for R. 144
- ii. Statement of Revenue
- iii. Development Appropriation Account for D. 144
- iv. Statement of Assets and Liabilities for D. 144
- v. Kenya Slum Upgrading, Low Cost Housing and Infrastructure Trust Fund Programme

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the five (5) statements present fairly, in all material respects, the financial position of the Ministry of Housing as at 30 June 2013 and its financial performance and revenue for the year then ended in accordance with Government Financial Regulations and Procedures and Public Finance Management Act, 2012.

Adverse Opinion

Statement of Assets and Liabilities for R.144

In my Opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion Paragraph, the statement does not present fairly the financial position of the Ministry of Housing as at 30 June 2013 in accordance with Government Financial Regulations and Procedures and Public Finance Management Act, 2012.

Disclaimer of Opinion

- i. Statement of Assets and Liabilities for Deposits 144
- ii. Civil Servants Housing Scheme Fund.

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the two (2) Statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

20 May 2014



MINISTRY OF HOUSING

VISION

Excellent, Affordable, Adequate and Quality Housing for All Kenyans.

MISSION

To improve livelihoods of Kenyans through facilitation of access to adequate housing in sustainable human settlements.

Ministry's Mandate and Core functions (Presidential Circular No. 1 of May 2008)

1. Formulation, implementation and review of housing sector policies;
2. Improving the living environment in slums and informal settlements through slum upgrading and prevention;
3. Promotion of low cost housing development through housing sector incentives and provision of housing infrastructure;
4. Promotion of research and utilization of appropriate building materials and construction technologies;
5. National secretariat for coordination of housing and human settlements stakeholders;
6. Management of housing for Civil Servants and Disciplined Forces;
7. Facilitating Civil Servants to own and access rental housing through Civil Servants Housing Scheme Fund;
8. Leasing of office space and residential accommodation for constitutional office holders and Disciplined Forces;
9. Formulate and implement policies and legislations guide estate management.
10. Resolution of disputes between landlords and tenants in controlled residential tenancies;
11. Resolution of tenancy disputes in controlled tenancies;
12. Assessment of standard rent of residential tenancies to protect tenants from exploitation while ensuring fair economic returns to the landlords;
13. Development of housing through National Housing Corporation (NHC); and

14. Facilitation of housing finance.

The Core Values

1. Commitment;
2. Teamwork;
3. High quality service;
4. Integrity;
5. Innovativeness;
6. Professionalism;
7. Promotion and protection of public interest; and
8. Zero Corruption.

Strategic Objectives of the Ministry:

1. To build capacity to deliver effective and efficient service;
2. To facilitate production of adequate housing per year under various initiatives;
3. To formulate and implement Housing Sector Policies;
4. To promote research and utilisation of Appropriate Building materials and Construction Technologies (ABTs);
5. Improve livelihoods of people living and working in slums and informal settlements;
6. To ensure efficient utilisation of the available resources;
7. To enhance and sustain annual rent collection
8. To promote access to housing and mortgage facilities;
9. To harmonise pieces of legislation for real estate management and building regulations
10. To decentralise operations of Rent Restriction Tribunal for effective tenancy dispute resolution;
11. To mitigate against the impacts of HIV and ;, corruption eradication, drug and substance abuse and address disability and gender based discrimination;
13. To improve linkage between policy, planning, budgeting and implementation of housing programmes; and
14. To implement the Constitution.

CONTEXT AND STRATEGY FOR BUDGET INTERVENTION

The Ministry of Housing is strategic in facilitating production and management of quality, affordable and decent housing in urban areas and improvement of quality shelter in rural areas.

These will be done through provision of effective and efficient estate management services; improvement of tenancy relations; Housing Policy Development: Slum Upgrading; Civil Servants Housing Development; Documentation and Dissemination of Appropriate Low Cost Building Materials and Technologies; Promotion of Public-Private Partnerships in housing infrastructure development; and Mainstreaming of M&E in programmes and projects.

PROGRAMMES AND THEIR OBJECTIVES

Housing Development and Human Settlement Programme

Programme Objective

To facilitate the production of decent and affordable housing in both urban and rural areas as well as enhanced estates management services and tenancy relations.

The under listed are the achievements for the financial year 2012/2013.

CABINET SECRETARY'S REPORT

GENERAL

ACHIEVEMENTS

- Design and construct at least 400No. Housing units at Kibera Soweto East village Zone A. Residential blocks are nearing completion.
- Construction of classrooms in slums and formal settlements. This is a new target
- Construction and installation of High Mast floodlighting structures in selected project municipalities: This is a new target.
- Construction of market sheds, office, store and ablution block at Langas market Eldoret. This is a new target.
- Procure consultancy services for situational analysis of Informal Settlements in 15 municipalities. This is a new target.
- Conduct socio-economic studies in Kenya Informal Settlement Improvement Programme (KISIP). This is a new target.
- Hold stakeholder forum for public participation in slum upgrading initiatives. This is a new target.
- Design and Construction of 526 housing units, nursery school and commercial centre at Ngara Phase II: Completed and handed over.
- Design and construction of 130 housing units in Ngara Phase I: Completed and handed over.
- Design and Construction of 22 housing units in Makueni Road, Kileleshwa: Completed and handed over.
- Design and Construction of 300 housing units (Nyeri - 80, Mombasa - 120 and Kisumu - 100): Tender documentation for contractual works done.
- Design and Construction of 300 housing units at Park Road-Nairobi: Project at design stage.
- Design and Construction of access roads to murrum standards: Performance was higher than the same period last year since most projects have been substantially completed compared to last year when they were at early stages of construction phase.
- Design and Construction of a trunk water lines/system - Kapsabet: Performance was higher than the same period last year since most projects have been substantially completed compared to last year when they were at early stages of construction phase.
- Design and Construction of a trunk sewerage line in Eldoret: Performance was higher than the same period last year since most projects have been substantially completed compared to last year when they were at early stages of construction phase.
- Conduct Phase I of the National Housing Survey: Target was achieved.
- Review and National Housing Policy to align with the Constitution: Target was achieved.
- Establish Constituency Appropriate Building Technology (ABT) Centers: Target was not achieved due to delay funding.
- Develop and operationalize housing cooperatives formed within project areas: four more new housing cooperatives were formed within project areas.
- Mobilize savings from housing cooperatives based in Informal Settlements: The redevelopment of Kibera Soweto East Zone A motivated the co-operators to save towards owning the houses.

- Train communities on Appropriate Building Technologies in Counties: The target was achieved.
- New acreage of services land for housing development: More infrastructure projects completed this period than last year.
- Increase the number of Civil Servants benefiting from the Tenant Purchase Scheme: The tenant purchase facilitation is cumulative and hence the positive variance. 112 Civil Servants were facilitated in this year against a target of 110.
- Hold National observance of the 2012 World Habitat Day: This Day is internationally observed on the 1st Monday of each year which falls in the second quarter for both periods.
- Renovation of Government Estates: Target for both periods not directly comparable.
- Registration of New Government Houses: Target for both periods not directly comparable.
- Resolve Rent Tribunal cases: Cases were resolved within 2 months period just like last year.
- Project Implementation:
 - Timeliness: Challenges and scope of projects differed this year from last year's hence the variance.
 - Quality: This has been observed always.
 - Relevance: Projects are relevant to the Ministry's mandate all the time.
 - Cost Efficiency: No cost overruns experienced in both periods.
 - Completion Rate: Challenges and scope of projects differed this year from last year's hence the variance.

1. KENYA INFORMAL SETTLEMENT IMPROVEMENT PROGRAMME

Activities undertaken to date by the National Project coordinating team per component, are as follows:

Component	Activity	Specific Tasks Accomplished
Component 1	Capacity Building.	<ul style="list-style-type: none"> • Trainings carried out on procurement and financial management • Training on enumeration models in informal settlements • Training on ESMF/RPF undertaken for KISIP national team and 5No. municipalities • Individual training undertaken for ten KISIP team members
	Procurements of goods.	<ul style="list-style-type: none"> • Procured 7 vehicles for use by the project • Additional 15 vehicles were advertised and tender to supply the vehicles awarded. • Furniture for the KISIP office was procured.
	Procurements of consultancies.	<ul style="list-style-type: none"> • Procured a Finance specialist who helped draft operating cost guidelines. • Management of Procurement Consultant

		<ul style="list-style-type: none"> • Procured a Communications consultant but consultancy terminated for none performance • Formed Settlement Executive Committees (SEC) in 5 municipalities (Nairobi, Mombasa, Nakuru, Eldoret, and Naivasha) prioritized for Year 1 implementation. • Trained SEC in two Nairobi settlements
Component 2	Community	<ul style="list-style-type: none"> • 2 workshops held for preparation of tenure regularization guidelines and manual for informal settlements. • Updating of Land Status of Informal Settlements for prioritization of comp 2 activities in selected municipalities • Identification of list of settlements for Lot 3 planning and surveying consultancy • Participation in 1 planning meeting in Malindi • 5 meetings for launching of Comp 2 activities in Malindi, Embu, Nyeri, Kakamega and Eldoret
	Reports prepared:	
	Procurements	<ul style="list-style-type: none"> • Procured land tenure specialist • Procured Planning and Surveying Consultant lot 1 • Procurement of plans at Survey of Kenya • Procurement of GIS equipments • In the process of Procuring GIS software in the process • In the process of procuring GIS Expert • In process of procuring a Consultancy for Planning and Surveying informal settlements under Lot 2
Component 3	Procurement of services.	<ul style="list-style-type: none"> • Procured consultants for Socio-economic surveys, upgrading plans and engineering designs for Nairobi, Naivasha and Machakos. • Procurement of consultants for Socio-economic surveys, upgrading plans and engineering designs for the remaining towns in process.
	Ongoing activities.	<ul style="list-style-type: none"> • Cost cap consultancy completed • Socio-economic surveys ,Upgrading plans and engineering designs

		<p>and bidding documents for infrastructure in Mombasa, Nakuru and Eldoret have been completed</p> <ul style="list-style-type: none"> • Socio-economic surveys, Upgrading plans and engineering designs for infrastructure in Nairobi, Naivasha and Machakos almost complete.
Component 4	Procurement of consultancies.	<ul style="list-style-type: none"> • Completed procurement of Situational Analysis consultants and Housing Survey consultants.

2. SLUM UPGRADING DEPARTMENT

Overview of department's accomplishments and challenges.

S/No.	Achievements	Challenges
1.	<ul style="list-style-type: none"> • Development and management of policy and regulatory framework which involved the following: • Development of concept paper. • Popular endorsement of process by stakeholders. • Activation of steering committee, secretariat and thematic groups. • Formal inauguration of the National Slum upgrading and Prevention Policy (NSUPP). • Development of fundraising proposal. • Compilation of consultative regional workshop reports. • Benchmarking on best practices in 4 countries. 	<ul style="list-style-type: none"> • Inadequate resources. • Unclear linkage between KENSUP and the counties.

2.	<ul style="list-style-type: none"> • Community engagement and livelihood improvement through: • Formation of 6No. housing cooperatives. • Holding of regular multi-stakeholder meetings. • Operationalization of a community knowledge center at the Decanting site. 	<ul style="list-style-type: none"> • High Level of poverty and unemployment. • Dependency syndrome. • Slum community dynamics.
3.	Housing improvement in Kibera Soweto East Zone 'A' through development of 912 housing units together with other ancillary facilities.	<ul style="list-style-type: none"> • Relocation of existing structures and primary school. • Litigation. • Political interference. • Inadequate allocation of funds.
4.	Installation of critical social and physical infrastructure in Malindi, Bungoma, Meru, Embu, Nyahururu and Eldoret.	<ul style="list-style-type: none"> • Lack of inadequate funds. • Reorganization of Government.

Acknowledgements

- Stakeholders for their information and feedback.
- Organizations such Haki Jamii, Civil Society Urban Development Programme (CSUDP) for financial report.
- Academia, staff from government institutions and civil society for their support in the National Slum Upgrading and Prevention Policy (NSUPP).

3. ESTATES DEPARTMENT

Changes in Policy/Strategy that affected the department's initiative developed during the year.

The built environment bill, Building Surveyors Bill and National Building Maintenance Policy had been approved by Cabinet before the general elections of 4th March, 2013. These legislations are with the Attorney General waiting tabling in Parliament. Leadership structures have changed in ministries sine Cabinet Secretaries do not attend parliament and may not be able to directly table their legislative initiatives in Parliament.

An overview of the department's accomplishments during the year and challenges met.

The following is a summary of programmes executed and challenges met during the period:

(a) Refurbishment of Buildings

(i) Renovation of Government Houses

During the said period a backlog of 1,465 housing units were refurbished from a target of 1,8000 housing units. The department failed to achieve the target due to:

- Low budgetary allocation for the programme.
- 4th quarter funds were not disbursed to field stations.

(ii) Proposed alterations, renovations & office partitioning of Bima Towers (Mombasa) and Crescent House (Nairobi – Phase II)

By the end of the financial year 2012/2013, 70% of the project had been executed. This was below the department target of 90% due to:

- Slow progress on works by the main contractor.
- Air conditioning sub-contractor failed execute nay work even other award of sub-contractor.

(b) Security of Government property through titles acquisition

Titles Acquisition

During the financial year the following had been achieved.

- Preparation of PDPs, 55 No. prepared and not yet approved, 8No. advertised PDPs, 107 No. approved PDPs.
- Allotment letters, 86 No. issued, 5 pending issuance.
- Preparation of deeds plans/surveying: 11 Districts undertaken, 2 authentication slips received.
- Title deeds: none.

There has been minimal achievement on title acquisition mainly due to length and slow process involving an array of actors.

(c) Reforms in Built Environment

The following have been formulated and approved by Cabinet and are to be submitted to Parliament for deliberation.

- Built Environment Bill.
- Building Surveyors Bill.
- National Building Maintenance Policy.

(d) Revenue and Inventory Management

In 2012/2013 a total of Kshs.427 million was collected from rent of government houses. During the same period the department was able to start the process of digitization of housing data of which 40% of the programme had been achieved by the end of the financial year.

The department would wish to acknowledge the following institution for their role in the reforms in the Built Environment.

Stakeholders in the Built Environment including University of Nairobi, Jomo Kenyatta University of Agriculture and Technology, Architectural Association of Kenya, Institute of Quantity Surveyors of Kenya, Institute of Surveyors of Kenya, Kenya Private Sector Alliance among others.

- The Attorney General's office.
- Cabinet office.
- The National Assembly.

4. HOUSING DEPARTMENT

ACHIEVEMENTS

(a) National Housing Survey

- (i) National Housing Survey
- Training of data entry clerks, research assistants done.
 - Housing data collection done in 44 counties.
 - Data Reconciliation, data validation finalized.

- (b) National Housing Policy. Reviewed to align it with the Constitution. Draft report ready.
- (c) Training of communities in Appropriate Building Technology (ABTs) 2,500 people trained against a target of 1,900.
- (d) Achieved in holding National observance of the 2012 World Habitat Day in Embu.

OTHER ACHIEVEMENTS

The Department sent a delegation to attend the World Urban Forum Conference in Naples, Italy.

CHALLENGES

- (a) Transport was a major problem as it was not available when required.
- (b) Delay in procurement process.

CONCLUSION

The Department of Housing played its rightful role in facilitating access to affordable housing. Among areas it participated in includes providing over 200 recommendation of Environmental Impact

Assessment to NEEEMA. The Department also started to finalise the National Housing Bill by incorporating comments from the Attorney General.


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Hon. Charity Kaluki Ngilu, EGH
Cabinet Secretary, Ministry of Land, Housing and Urban Development

27th September, 2013

PRINCIPAL SECRETARY'S REPORT

1. ACHIEVEMENTS - KENYA SLUM UPGRADING DEPARTMENT

Livelihood improvement to people working and living in slums and informal settlements through:

- House improvement in Kibera Soweto East Zone 'A'.
- Construction of critical social and physical infrastructure including additional classrooms, market sheds, high mast power lighting structures in selected municipalities.
- Setting of a community knowledge centre at Langata Decanting site.
- Stakeholder forums on awareness creation on cross cutting issues.
- Development of a National Slum Upgrading and Prevention Policy for ease of coordinating the various actors and bring about a participatory approach in Slum/Informal Settlements initiatives.

IMPLEMENTATION CHALLENGES INCLUDE:

- Complex/Slum/Informal settlements dynamics.
- Conflicts between tenants and structure owners.
- Competing interests of other stakeholders.
- Lack of adequate land.
- Inadequate financial resources as the activities are solely funded by the National Treasury.
- Political interference.
- Litigation.
- Lack of a comprehensive legal and institutional framework to govern and coordinate state and non state actors involved in Slum Upgrading initiatives.

The department would like to propose that all revenue collected from the decanting site housing scheme be ploughed back for maintenance of the units as there is currently no provision for this.

CONCLUSION

It is imperative that current Slum Upgrading and Prevention initiatives be upscaled in order to improve the livelihoods of our people through increased funding and more stakeholder involvement. In doing this the aspirations contained in the Constitution, Kenya Vision 2030, Housing Policy, Draft Slum Upgrading and Prevention policy and Millennium Developing Goals will be realized. This is possible with inclusive participation of all stakeholders as championed by Kenya Slum Upgrading and Prevention Programme (KENSUP).

2. ACHIEVEMENTS - ESTATES DEPARTMENT

Key achievements of the department for the year in terms of Medium Term Plan, Strategic Plan priorities and associated key performance including revenue performance.

NAME OF PROGRAMME/PROJECT/CONSULTANCY	IMPLEMENTATION STATUS
Proposed alterations, renovations & office partitioning of Bima Towers (Mombasa) and Crescent House (Nairobi) – Phase II.	70% complete
Refurbishment of Government houses.	1.465 units were refurbished in 2012/2013 out the target of 1800 units.
Securing of Government property (Title Acquisition).	<ul style="list-style-type: none"> • 55 No. PDP prepared but not yet approved. • 8No. PDP approved for titling. • 107No. PDP approved for titling. • 86No. allotment letter issued, 45No. pending. • Preparation of Deed plans/Survey. <ul style="list-style-type: none"> - 11 District undertaken - 2No. authentication slips received. • No title issued.
Illegally/irregularly allocated management.	In 2012/2013 a total of Kshs.427 million was collected.
Digitization of Building Registry and Inventory.	40% has been achieved so far.
Reforms in Built Environment.	<p>The following have been approved by Cabinet and to be resubmitted to Parliament for deliberation.</p> <ul style="list-style-type: none"> • Built Bill. • Building Surveyors Bill. • National Building Maintenance Policy.

Highlight of key targets that were not achieved and associated implementation challenges.

NAME OF PROGRAMME/PROJECT/CONSULTANCY	IMPLEMENTATION STATUS	CHALLENGES
Proposed alterations, renovations & office	70% COMPLETE	Slow progress on works by the

partitioning of Bima Towers (Mombasa) and Crescent House (Nairobi) - Phase II.		contractor.
Refurbishment of Government houses.	1,465 units were refurbished in 2012/2013 out the target of 1,800 units.	<ul style="list-style-type: none"> • Low budgetary allocation. • 4th quarter funds were not remitted to field stations.
Securing of Government property (Title Acquisition)	<ul style="list-style-type: none"> • 55No. PDP prepared but not yet approved. • 8No. PDP advertised. • 107 No. PDP approved for titling. • 86No. allotment letter issued, 45No. pending. • Preparation of Deed plans/Survey. <ul style="list-style-type: none"> • 11 District undertaken. • 2No. authentication slips received. • No title issued. 	Lengthy and slow process involving arrange of actors.
Revenue and Inventory Management.	In 2012/2013 a total of Kshs.427 million was collected.	Delays and failure on remittance by billing state departments.

CONCLUSION

Due to the reorganization of Government, and especially as far as budgeting for a larger Ministry of Land, Housing and Urban Development is concerned, funding for both routine and planned maintenance works for the 45,000 housing units owned by government was scaled down immensely. The effect will be an increased backlog and deterioration of the government housing stock.

3. **ACHIEVEMENTS - HOUSING DEPARTMENT**

- (a) National Housing Survey
Training of Data Entry Clerks, Research Assistants to carry out field survey for the 44 Counties in September and October, 2012. Three Counties of the former North Eastern Province were omitted since KNBS had not done the sample frame.
Data collected from the field was reconciled and validated from April to June, 2012.
- (c) A stakeholders committee to review and align the Housing Policy was constituted in December, 2012. A draft realigned National Housing Policy has been prepared.
- (d) Training of communities under the Appropriate Building Technology (ABT) programme, 2,500 people were trained against a target of 1,900 through the County Directors of Housing.
- (e) The Department Organized the National Observance of the 2012 World Habitat Day in Embu. The theme for 2012 was "**Changing Cities, Building Opportunities**", which was held on Monday 1st October, 2012 and the occasion was graced by The Executive Director, UN-HABITAT and the Assistant Minister, Ministry of Housing.

OTHER ACHIEVEMENTS

The Department coordinated the development of a County Position paper by the Sector Stakeholders. The Department also participated and shared the report in the World Urban Forum Conference in Naples, Italy.

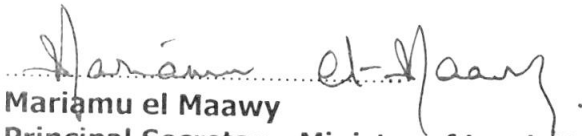
CHALLENGES

- Transport was a major problem as it was not available when required,
- Delay in procurement processes,
- The Department was left with a lot of pending bills which are affecting the activities for 2013/2014 Financial Year.

CONCLUSION

The Department of Housing played its rightful role in facilitating access to affordable housing. Among areas it participated in included providing over 200 recommendations of Environment

Impact Assessment to NEMA. The Department also started to finalize the National Housing Bill by incorporating comments from the Attorney General.


Mariamu el Maawy
Principal Secretary, Ministry of Land, Housing and Urban Development

27th September, 2013

VOTE R144 MINISTRY OF HOUSING										
RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13										
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under	
0000			Ministry of Housing	KShs	KShs	KShs	KShs	KShs	KShs	
	00		Ministry of Housing							
			GROSS EXPENDITURE	KShs						
			Appropriations in Aid							
			Total Appropriations in Aid	KShs						
			Net Expenditure SubHead 00	KShs						
			Net Expenditure Head 000000	KShs						
0001			Financial and Procurement Services							
	01		Headquarters Financial and Procurement Services							
		2110100	Basic Salaries - Permanent Employees	6,788,364	618,624	7,406,988	7,403,057	0	3,931	
		2110300	Personal Allowances paid as part of Salary	4,090,248	148,248	4,238,496	4,133,645	0	104,851	
		2210200	Communication, Supplies and Services	870,120	-87,012	783,108	718,667	0	64,441	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	735,000	-73,500	661,500	663,480	-1,980	0	
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	162,500	-32,500	130,000	146,850	-16,850	0	
		2210500	Printing, Advertising and Information Supplies and Services	210,000	-21,000	189,000	220,000	-31,000	0	
		2210700	Training Expenses (including capacity building)	900,000	-180,000	720,000	591,050	0	128,950	
		2210800	Hospitality Supplies and Services	595,000	-59,500	535,500	498,942	0	36,558	
		2211100	Office and General Supplies and Services	2,000,000	-200,000	1,800,000	1,799,925	0	75	
		2211200	Fuel Oil and Lubricants	360,000	0	360,000	356,864	0	3,136	
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	240,000	0	240,000	235,550	0	4,450	
		2220200	Routine Maintenance - Other Assets	650,000	0	650,000	649,200	0	800	
		3111000	Purch. of Office Furn. & General Eqpt.	480,000	-96,000	384,000	374,565	0	9,435	
			GROSS EXPENDITURE	KShs	18,081,232	17,360	18,098,592	17,791,795	-49,830	356,627
			Appropriations in Aid							
			Total Appropriations in Aid	KShs						
			Net Expenditure SubHead 01	KShs	18,081,232	17,360	18,098,592	17,791,795	-49,830	356,627
			Net Expenditure Head 000100	KShs	18,081,232	17,360	18,098,592	17,791,795	-49,830	356,627
0003			Headquarters Administrative Services							
	01		Headquarters Administrative Services							
		2110100	Basic Salaries - Permanent Employees	41,091,300	6,182,472	47,273,772	47,111,936	0	161,836	
		2110300	Personal Allowances paid as part of Salary	38,305,600	1,991,705	40,297,305	39,796,748	0	500,557	
		2210100	Utilities, Supplies and Services	3,000,000	0	3,000,000	4,776,892	-1,776,892	0	
		2210200	Communication, Supplies and Services	4,509,000	-450,900	4,058,100	3,896,341	0	161,759	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	4,900,000	-490,000	4,410,000	4,422,343	-12,343	0	
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	1,075,000	-215,000	860,000	884,700	-24,700	0	
		2210500	Printing, Advertising and Information Supplies and Services	1,176,000	-117,600	1,058,400	872,398	0	186,002	

VOTE R144 MINISTRY OF HOUSING

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0003			Headquarters Administrative Services						
	01		Headquarters Administrative Services						
		2210700	Training Expenses (including capacity building)	5,000,000	-1,000,000	4,000,000	3,580,470	0	419,530
		2210800	Hospitality Supplies and Services	1,890,000	-189,000	1,701,000	1,694,500	0	6,500
		2211000	Specialised Materials and Supplies	5,000,000	0	5,000,000	3,849,635	0	1,150,365
		2211100	Office and General Supplies and Services	3,550,000	-355,000	3,195,000	3,187,100	0	7,900
		2211200	Fuel Oil and Lubricants	5,600,000	0	5,600,000	5,496,952	0	103,048
		2211300	Other Operating Expenses	200,000	-40,000	160,000	104,679	0	55,321
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	4,400,000	0	4,400,000	4,419,290	-19,290	0
		2220200	Routine Maintenance - Other Assets	3,200,000	0	3,200,000	3,122,443	0	77,557
		2710100	Govt. Pension and Retirement Benefits	5,000,000	0	5,000,000	4,216,850	0	783,150
		3110300	Refurbishment of Buildings	0	0	0	348,000	-348,000	0
		3111000	Purch. of Office Furn. & General Eqpt.	680,000	-136,000	544,000	535,000	0	9,000
			GROSS EXPENDITURE	128,576,900	5,180,677	133,757,577	132,316,276	-2,181,225	3,622,525
			Appropriations in Aid						
			Total Appropriations in Aid					0	0
			Net Expenditure SubHead 01	128,576,900	5,180,677	133,757,577	132,316,276	-2,181,225	3,622,525
	02		Aids Control Unit Headquarters Administrative Services						
			GROSS EXPENDITURE	0	0	0	0	0	0
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 02	0	0	0	0	0	0
	03		Information Communication Technology Unit Headquarters Administrative Services						
		2210700	Training Expenses (including capacity building)	1,000,001	-200,000	800,001	663,577	0	136,424
		2210800	Hospitality Supplies and Services	168,000	-16,800	151,200	166,200	-15,000	0
		2211100	Office and General Supplies and Services	1,100,000	-110,000	990,000	989,578	0	422
		2211300	Other Operating Expenses	400,000	-80,000	320,000	337,000	-17,000	0
		2220200	Routine Maintenance - Other Assets	1,000,000	0	1,000,000	1,000,000	0	0
		3111000	Purch. of Office Furn. & General Eqpt.	272,000	-54,400	217,600	225,550	-7,950	0
		3111100	Purch. of Specialised Plant, Equipment & Mach.	4,000,000	-800,000	3,200,000	3,199,300	0	700
			GROSS EXPENDITURE	7,940,001	-1,261,200	6,678,801	6,581,205	-39,950	137,546
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 03	7,940,001	-1,261,200	6,678,801	6,581,205	-39,950	137,546
	04		Planning and Research Unit Headquarters Administrative Services						
		2210200	Communication, Supplies and Services	180,000	-18,000	162,000	133,050	0	28,950
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,085,000	-108,500	976,500	802,775	0	173,725
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	155,000	-31,000	124,000	107,500	0	16,500
		2210500	Printing, Advertising and Information Supplies and Services	140,000	-14,000	126,000	178,912	-52,912	0
		2210700	Training Expenses (including capacity building)	900,000	-180,000	720,000	749,940	-29,940	0



VOTE R144 MINISTRY OF HOUSING									
RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13									
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0003			Headquarters Administrative Services						
	04		Planning and Research Unit Headquarters Administrative Services						
		2210800	Hospitality Supplies and Services	490,000	-49,000	441,000	430,000	0	11,000
		2211100	Office and General Supplies and Services	1,100,000	-110,000	990,000	989,950	0	50
		2211200	Fuel Oil and Lubricants	400,000	0	400,000	460,500	-60,500	0
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	280,000	0	280,000	258,587	0	21,413
		2220200	Routine Maintenance - Other Assets	500,000	0	500,000	489,350	0	10,650
		3111000	Purch. of Office Furn. & General Eqpt.	560,000	-112,000	448,000	382,217	0	65,783
			GROSS EXPENDITURE	KShs 5,790,000	-622,500	5,167,500	4,982,781	-143,352	328,071
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 04	KShs 5,790,000	-622,500	5,167,500	4,982,781	-143,352	328,071
			Net Expenditure Head 000300	KShs 142,306,901	3,296,977	145,603,878	143,880,262	-2,364,527	4,088,143
0004			Government Estates Department						
	01		Headquarters Government Estates Department						
		2110100	Basic Salaries - Permanent Employees	116,103,582	28,250,121	144,353,703	144,353,703	0	0
		2110300	Personal Allowances paid as part of Salary	85,240,768	-11,658,600	73,582,168	71,832,793	0	1,749,375
		2210100	Utilities, Supplies and Services	2,300,000	77,362	2,377,362	2,369,023	0	8,340
		2210200	Communication, Supplies and Services	765,000	-76,500	688,500	631,500	0	57,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,365,000	-136,500	1,228,500	1,139,734	0	88,766
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	625,000	-125,000	500,000	476,930	0	23,070
		2210500	Printing, Advertising and Information Supplies and Services	98,000	-9,800	88,200	86,050	0	2,150
		2210600	Rentals of Produced Assets	9,400,000	0	9,400,000	7,771,797	0	1,628,203
		2210700	Training Expenses (including capacity building)	2,200,000	-440,000	1,760,000	1,875,548	-115,548	0
		2210800	Hospitality Supplies and Services	1,120,000	-112,000	1,008,000	875,510	0	132,490
		2211000	Specialised Materials and Supplies	850,000	0	850,000	745,403	0	104,598
		2211100	Office and General Supplies and Services	1,900,000	-190,000	1,710,000	1,563,620	0	146,380
		2211200	Fuel Oil and Lubricants	560,000	0	560,000	554,800	0	5,200
		2211300	Other Operating Expenses	66,200,000	-13,240,000	52,960,000	47,935,238	0	5,024,762
		2220200	Routine Maintenance - Other Assets	1,100,000	0	1,100,000	927,943	0	172,057
		3111000	Purch. of Office Furn. & General Eqpt.	488,000	-97,600	390,400	291,733	0	98,667
			GROSS EXPENDITURE	KShs 290,315,350	2,241,483	292,556,833	283,431,324	-115,548	9,241,057
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 01	KShs 290,315,350	2,241,483	292,556,833	283,431,324	-115,548	9,241,057
			Net Expenditure Head 000400	KShs 290,315,350	2,241,483	292,556,833	283,431,324	-115,548	9,241,057
0005			District Government Estates Management						
	01		Headquarters District Government Estates Management						
		2211300	Other Operating Expenses	10,000,000	-2,200,000	7,800,000	6,180,687	0	1,619,313



VOTE R144 MINISTRY OF HOUSING										
RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13										
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under	
				KShs	KShs	KShs	KShs	KShs	KShs	
0005			District Government Estates Management							
	01		Headquarters District Government Estates Management							
			GROSS EXPENDITURE	KShs						
				10,000,000	-2,200,000	7,800,000	6,180,687	0	1,619,313	
			Appropriations in Aid							
			Total Appropriations in Aid	KShs	0	0	0	0	0	
			Net Expenditure SubHead 01	KShs	10,000,000	-2,200,000	7,800,000	6,180,687	1,619,313	
	98		Devolved Functions District Government Estates Management							
		2210100	Utilities, Supplies and Services	70,000,000	0	70,000,000	36,013,099	0	33,986,901	
		2210200	Communication, Supplies and Services	2,565,000	0	2,565,000	2,434,894	0	130,106	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	6,580,000	0	6,580,000	5,877,140	0	702,860	
		2211000	Specialised Materials and Supplies	5,500,000	0	5,500,000	3,312,142	0	2,187,858	
		2211100	Office and General Supplies and Services	15,300,000	0	15,300,000	11,666,991	0	3,633,009	
		2211200	Fuel Oil and Lubricants	24,000,000	0	24,000,000	20,569,342	0	3,430,658	
		2211300	Other Operating Expenses	0	150,000	150,000	-382,530	0	532,530	
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	12,000,000	0	12,000,000	7,838,152	0	4,161,848	
		2220200	Routine Maintenance - Other Assets	251,300,000	0	251,300,000	178,435,222	0	72,864,778	
		3111000	Purch. of Office Furn. & General Eqpt.	1,680,000	50,000	1,730,000	955,330	0	774,670	
			GROSS EXPENDITURE	KShs	388,925,000	200,000	389,125,000	266,719,781	122,405,219	
			Appropriations in Aid							
			Total Appropriations in Aid	KShs						
			Net Expenditure SubHead 98	KShs	388,925,000	200,000	389,125,000	266,719,781	122,405,219	
			Net Expenditure Head 000500	KShs	398,925,000	-2,000,000	396,925,000	272,900,468	124,024,532	
0006			Slum Upgrading and Housing Development							
	01		Headquarters Slum Upgrading and Housing Development							
		2210200	Communication, Supplies and Services	261,000	-26,100	234,900	222,322	0	12,578	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,463,000	-146,300	1,316,700	1,114,992	0	201,708	
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	142,500	-28,500	114,000	83,600	0	30,400	
		2210500	Printing, Advertising and Information Supplies and Services	231,000	-23,100	207,900	181,068	0	26,832	
		2210700	Training Expenses (including capacity building)	900,000	-180,000	720,000	588,429	0	131,571	
		2210800	Hospitality Supplies and Services	1,085,000	-108,500	976,500	929,303	0	47,197	
		2211000	Specialised Materials and Supplies	100,000	0	100,000	50,000	0	50,000	
		2211100	Office and General Supplies and Services	880,000	-88,000	792,000	782,100	0	9,900	
		2211200	Fuel Oil and Lubricants	640,000	0	640,000	612,213	0	27,787	
		2211300	Other Operating Expenses	270,000	-54,000	216,000	267,350	-51,350	0	
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	1,080,000	0	1,080,000	1,121,393	-41,393	0	
		2220200	Routine Maintenance - Other Assets	900,000	0	900,000	899,152	0	848	
		3111000	Purch. of Office Furn. & General Eqpt.	224,000	-44,800	179,200	80,055	0	99,145	
			GROSS EXPENDITURE	KShs	8,176,500	-699,300	7,477,200	6,931,976	-92,743	637,966
			Appropriations in Aid							

VOTE R144 MINISTRY OF HOUSING										
RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13										
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under	
				KShs	KShs	KShs	KShs	KShs	KShs	
0006			Slum Upgrading and Housing Development							
	01		Headquarters Slum Upgrading and Housing Development							
			Appropriations in Aid							
			Total Appropriations in Aid	KShs						
			Net Expenditure SubHead 01	KShs	8,176,500	-699,300	7,477,200	6,931,976	-92,743	637,966
			Net Expenditure Head 000600	KShs	8,176,500	-699,300	7,477,200	6,931,976	-92,743	637,966
0007			Housing Department							
	01		Headquarters Housing Department							
		2110100	Basic Salaries - Permanent Employees	51,191,412	-20,409,908	30,781,504	30,773,592	0	7,912	
		2110300	Personal Allowances paid as part of Salary	34,531,448	-10,533,620	23,997,828	23,912,888	0	84,940	
		2210100	Utilities, Supplies and Services	240,000	0	240,000	116,208	0	123,792	
		2210200	Communication, Supplies and Services	346,500	-34,650	311,850	290,000	0	21,850	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,092,000	-109,200	982,800	1,002,075	-19,275	0	
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	750,000	-150,000	600,000	556,371	0	43,629	
		2210500	Printing, Advertising and Information Supplies and Services	189,000	-18,900	170,100	162,430	0	7,670	
		2210700	Training Expenses (including capacity building)	2,100,000	-420,000	1,680,000	1,587,648	0	92,352	
		2210800	Hospitality Supplies and Services	630,000	-63,000	567,000	480,408	0	86,592	
		2211000	Specialised Materials and Supplies	860,000	0	860,000	857,750	0	2,250	
		2211100	Office and General Supplies and Services	900,000	-90,000	810,000	783,000	0	27,000	
		2211200	Fuel Oil and Lubricants	1,280,000	0	1,280,000	1,220,000	0	60,000	
		2211300	Other Operating Expenses	280,000	-56,000	224,000	224,000	0	0	
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	544,000	0	544,000	453,976	0	90,024	
		2220200	Routine Maintenance - Other Assets	1,700,000	0	1,700,000	983,796	0	716,204	
		2620100	Membership Fees and Dues, and Subscriptions to Intl. Orgns	15,100,000	0	15,100,000	15,404,000	-304,000	0	
		3110500	Construction and Civil Works	0	0	0	15,000	-15,000	0	
		3111000	Purch. of Office Furn. & General Eqpt.	128,000	-25,600	102,400	80,000	0	22,400	
		3111100	Purch. of Specialised Plant, Equipment & Mach.	1,250,000	-250,000	1,000,000	999,350	0	650	
			GROSS EXPENDITURE	KShs	113,112,360	-32,160,878	80,951,482	79,902,492	-338,275	1,387,265
			Appropriations in Aid							
			Total Appropriations in Aid	KShs				0	0	
			Net Expenditure SubHead 01	KShs	113,112,360	-32,160,878	80,951,482	79,902,492	-338,275	1,387,265
	02		Civil Servants Housing Scheme Fund Housing Department							
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	1,103,900,000	0	1,103,900,000	400,000,000	0	703,900,000	
			GROSS EXPENDITURE	KShs	1,103,900,000	0	1,103,900,000	400,000,000	0	703,900,000
			Appropriations in Aid							
		3510200	Receipts from the sale of Buildings - collected as AIA	-485,000,000	0	-485,000,000	0	0	-485,000,000	
			Total Appropriations in Aid	KShs	-485,000,000	0	-485,000,000	0	-485,000,000	
			Net Expenditure SubHead 02	KShs	618,900,000	0	618,900,000	400,000,000	0	218,900,000

VOTE R144 MINISTRY OF HOUSING									
RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13									
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0007			Housing Department						
	03		Housing Infrastructure development Housing Department						
		2210200	Communication, Supplies and Services	153,000	-15,300	137,700	105,250	0	32,450
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,050,000	-105,000	945,000	950,828	-5,828	0
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	175,000	-35,000	140,000	137,178	0	2,822
		2210500	Printing, Advertising and Information Supplies and Services	119,000	-11,900	107,100	77,560	0	29,540
		2210800	Hospitality Supplies and Services	770,000	-77,000	693,000	612,620	0	80,380
		2211100	Office and General Supplies and Services	500,000	-50,000	450,000	449,552	0	448
		2211200	Fuel Oil and Lubricants	360,000	0	360,000	360,000	0	0
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	600,000	0	600,000	596,762	0	3,238
		2220200	Routine Maintenance - Other Assets	300,000	0	300,000	299,750	0	250
		3111000	Purch. of Office Furn. & General Eqpt.	224,000	-44,800	179,200	169,800	0	9,400
			GROSS EXPENDITURE KShs	4,251,000	-339,000	3,912,000	3,759,300	-5,828	158,528
			Appropriations in Aid						
			Total Appropriations in Aid KShs						
			Net Expenditure SubHead 03 KShs	4,251,000	-339,000	3,912,000	3,759,300	-5,828	158,528
			Net Expenditure Head 000700 KShs	736,263,360	-32,499,878	703,763,482	483,661,792	-344,103	220,445,794
0008			Provincial Housing						
	01		Headquarters Provincial Housing						
		2110100	Basic Salaries - Permanent Employees	10,043,712	7,466,460	17,510,172	17,510,172	0	0
		2110300	Personal Allowances paid as part of Salary	9,545,200	2,364,594	11,909,794	11,870,432	0	39,363
			GROSS EXPENDITURE KShs	19,588,912	9,831,054	29,419,966	29,380,603	0	39,363
			Appropriations in Aid						
			Total Appropriations in Aid KShs						
			Net Expenditure SubHead 01 KShs	19,588,912	9,831,054	29,419,966	29,380,603	0	39,363
	98		Devolved Functions Provincial Housing						
		2210100	Utilities, Supplies and Services	700,000	0	700,000	519,517	0	180,483
		2210200	Communication, Supplies and Services	1,800,000	0	1,800,000	1,256,893	0	543,107
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,176,000	0	1,176,000	1,054,672	0	121,328
		2210500	Printing, Advertising and Information Supplies and Services	210,000	0	210,000	85,769	0	124,231
		2210700	Training Expenses (including capacity building)	1,250,000	0	1,250,000	1,078,670	0	171,330
		2211000	Specialised Materials and Supplies	300,000	0	300,000	68,200	0	231,800
		2211100	Office and General Supplies and Services	2,400,000	0	2,400,000	524,941	0	1,875,059
		2211200	Fuel Oil and Lubricants	2,880,000	0	2,880,000	1,302,413	0	1,577,587
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	2,800,000	0	2,800,000	710,631	0	2,089,369
		2220200	Routine Maintenance - Other Assets	1,000,000	0	1,000,000	317,223	0	682,777
			GROSS EXPENDITURE KShs	14,516,000	0	14,516,000	6,918,929	0	7,597,071
			Appropriations in Aid						
			Total Appropriations in Aid KShs						

VOTE R144 MINISTRY OF HOUSING									
RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13									
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0008			Provincial Housing						
	98		Devolved Functions Provincial Housing						
			Net Expenditure SubHead 98	KShs					
			Net Expenditure Head 000800	KShs					
0009			Rent Restriction Tribunal						
	01		Headquarters Rent Restriction Tribunal						
		2110100	Basic Salaries - Permanent Employees	20,982,795	5,667,528	26,650,323	26,646,423	0	3,900
		2110300	Personal Allowances paid as part of Salary	8,376,000	5,159,800	13,535,800	13,361,551	0	174,249
		2210100	Utilities, Supplies and Services	500,000	0	500,000	388,470	0	111,530
		2210200	Communication, Supplies and Services	1,350,000	-135,000	1,215,000	1,195,358	0	19,642
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,156,000	-215,600	1,940,400	1,922,316	0	18,084
		2210500	Printing, Advertising and Information Supplies and Services	315,000	-31,500	283,500	360,937	-77,437	0
		2210700	Training Expenses (including capacity building)	1,450,000	-290,000	1,160,000	1,103,070	0	56,930
		2210800	Hospitality Supplies and Services	2,135,000	-213,500	1,921,500	1,746,920	0	174,580
		2211000	Specialised Materials and Supplies	450,000	0	450,000	349,384	0	100,616
		2211100	Office and General Supplies and Services	1,300,000	-130,000	1,170,000	1,167,450	0	2,550
		2211200	Fuel Oil and Lubricants	3,440,000	0	3,440,000	3,531,185	-91,185	0
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	2,800,000	0	2,800,000	2,799,986	0	14
		2220200	Routine Maintenance - Other Assets	800,000	0	800,000	779,078	0	20,922
		3111000	Purch. of Office Furn. & General Eqpt.	760,000	-152,000	608,000	508,520	0	99,480
		3111100	Purch. of Specialised Plant, Equipment & Mach.	1,000,000	-200,000	800,000	800,000	0	0
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0	0	0	20,000	-20,000	0
			GROSS EXPENDITURE	KShs					
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 01	KShs					
			Net Expenditure Head 000900	KShs					
	02		Regional Rent Tribunal Services Rent Restriction Tribunal						
			GROSS EXPENDITURE	KShs					
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 02	KShs					
			Net Expenditure Head 000900	KShs					
0010			Regional Rent Tribunal Operations						
	98		Devolved Functions Regional Rent Tribunal Operations						
		2210100	Utilities, Supplies and Services	1,350,000	0	1,350,000	1,086,927	0	263,073
		2210200	Communication, Supplies and Services	450,000	0	450,000	343,001	0	106,999
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,470,000	0	1,470,000	1,423,502	0	46,498

VOTE R144 MINISTRY OF HOUSING

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0010			Regional Rent Tribunal Operations						
	98		Devolved Functions Regional Rent Tribunal Operations						
		2210500	Printing, Advertising and Information Supplies and Services	441,000	0	441,000	374,589	0	66,411
		2210800	Hospitality Supplies and Services	3,430,000	0	3,430,000	3,436,021	-6,021	0
		2211000	Specialised Materials and Supplies	500,000	0	500,000	325,352	0	174,648
		2211100	Office and General Supplies and Services	2,300,000	0	2,300,000	2,100,632	0	199,368
		2211200	Fuel Oil and Lubricants	2,400,000	0	2,400,000	2,178,274	0	221,726
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	2,400,000	0	2,400,000	1,880,920	0	519,080
		2220200	Routine Maintenance - Other Assets	4,450,000	0	4,450,000	3,309,972	0	1,140,028
		3111000	Purch. of Office Furn. & General Eqpt.	1,118,216	0	1,118,216	1,065,854	0	52,362
			GROSS EXPENDITURE KShs	20,309,216	0	20,309,216	17,525,044	-6,021	2,790,193
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 98	20,309,216	0	20,309,216	17,525,044	-6,021	2,790,193
			Net Expenditure Head 001000	20,309,216	0	20,309,216	17,525,044	-6,021	2,790,193
0012			Kenya Slum Upgrading, Low Cost Housing and Infrastructure						
	01		Headquarters Kenya Slum Upgrading, Low Cost Housing and Infrastructure						
		2110100	Basic Salaries - Permanent Employees	0	14,670,576	14,670,576	14,626,570	0	44,006
		2110300	Personal Allowances paid as part of Salary	0	5,382,000	5,382,000	5,293,252	0	88,748
			GROSS EXPENDITURE KShs	0	20,052,576	20,052,576	19,919,822	0	132,754
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 01	0	20,052,576	20,052,576	19,919,822	0	132,754
			Net Expenditure Head 001200	0	20,052,576	20,052,576	19,919,822	0	132,754
0300			GROSS EXPENDITURE KShs						
	44		Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 44						
			Net Expenditure Head 030000						
0801			Headquarters Districts and provinces						
	01		GROSS EXPENDITURE KShs					0	0
			Appropriations in Aid						
			Total Appropriations in Aid					0	0

VOTE R144 MINISTRY OF HOUSING										
RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13										
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under	
				KShs	KShs	KShs	KShs	KShs	KShs	
0801										
	01		Headquarters Districts and provinces							
			Net Expenditure SubHead 01	KShs				0	0	
			Net Expenditure Head 080100	KShs				0	0	
			Total Net Expenditure vote R144 Ministry of Housing	KShs	1,696,297,266	9,700,000	1,705,997,266	1,339,022,664	-3,161,393	370,135,995

RECURRENT VOTE R-144

**REASONS FOR MATERIAL
DIFFERENCED BETWEEN ACTUAL BUDGETED FIGURES**

**HEAD 0003
HEADQUARTERS - ADMIN SERVICES**

Item 221000 - Specialised Materials and Supplies

The under-expenditure of *Kshs.1,150,365.00* was as a result of procurement delays which could not be paid because of lack of exchequer.

**HEAD 0004
HEADQUARTERS - GOVERNEMENT ESTATES DEPARTMENT**

Item 22110300 - Personal Allowance paid as part of salary

The under-expenditure of *Kshs.1,749,375.00* was caused by the transfer of Estate Maintenance officers who were earlier stationed in Nairobi to go and establish County offices. The house allowances the officer drew when in Nairobi was higher but later adjusted downwards proportionately to the District rates.

Item 2210600 - Rentals of Produced Assets

The under-expenditure of *Kshs.1,628,203.00* was caused by the transfer some staff who were accommodated by the Government in Nairobi who later in the year moved to the Districts.

Item 2211300 - Other Operating Expenses

The under-expenditure of *Kshs.5,024,762.00* was caused by late procurement of items for production.

HEAD 0005 - HEADQUARTERS DISTRICT GOVERNMENT ESTATES MANAGEMENT

Item 2211300 - Other Operating Expenses

The under-expenditure of *Kshs.1,619,313.00* was caused by late procurement which were locked out by the close of financial year.



HEAD 0000-98

DEVOLVED FUNCTIONS - DISTRICT GOVERNMENT ESTATES MANAGEMENT

Item 2210100 - Utilities, Supplies and Services

Under-expenditure *Kshs.33,986,901.00* was caused by late issuance of fourth quarter AIEs to the Districts which could not be funded by Treasury exchequer releases. The Ministry was under-funded to the tune of *Kshs.540,997,266.00*.

Item 2211000 - Specialised Materials and Supplies

The under-expenditure of *Kshs.2,187,855.00* was caused by non funding of 4th quarter District AIEs.

Item 2211100 - Office and General Supplies and Services

The under-expenditure of *Kshs.3,633,000.00* was caused by non funding of 4th quarter District AIEs.

Item 2211200 – Fuel Oil and Lubricants

The under-expenditure of *Kshs.3,430,658.00* was caused by non-funding of 4th quarter AIEs intended for the Districts.

Item 2220100 - Routine Maintenance - Vehicles and Other Transport Equipment

The under-expenditure of *Kshs.4,181,848.00* was caused by non-funding of 4th quarter of AIEs.

Item 2220200 - Routine Maintenance and Other Assets

The under-expenditure of *Kshs.72,864,778.00* was caused by the non funding of 4th quarter AIEs which were intended for the Districts.

HEAD 0007

HEADQUARTERS - HOUSING DEPARTMENT

CIVIL SERVANTS HOUSING SCHEME FUND

Item 2630200 - Capital Grants to Government Agencies

The under-expenditure of *Kshs.18,900,000* was caused by lack of exchequer issue.

Item 3510200 - Receipts from Sale of Building

The under-collection of A.I.A of *Kshs.485,000,000* was a result of non-construction of buildings for sale.

**HEAD 0008
DEVOLVED FUNCTIONS - PROVINCIAL HOUSING**

Item 2211100 - Office and General Supplies

Under-expenditure of *Kshs.1,875,050,000* AIEs non funding of District AIEs which were not funded.

Item 2211200 - Fuel Oils and Lubricants

Under-expenditure of *Kshs.1,577,587* was caused by non-funding of District AIEs.

Item 2220100 -Routine Maintenance Vehicles and Other Transport

The under-expenditure of *Kshs.2,089,369* was caused by lack of exchequer to fund District AIEs.

**HEAD 0010
REGIONAL RENT TRIBUNAL OPERATIONS**

Item 2220200 - Routine Maintenance and Other Assets

The under-expenditure of *Kshs.1,140,028* was caused by non-funding of District AIEs because of non-receipt of total exchequer requests.

STATEMENT OF THE ACCOUNTING OFFICER'S RECEIVERS OF REVENUE/ADMINISTRATOR'S OF A NATIONAL PUBLIC FUND RESPONSIBILITIES

Section 4 of the Public Audit Act, 2003 and Sections 81, 82 and 84 of the Public Finance Management Act, 2012 require the Accounting Officers, Receivers of Revenue and Administrators of National Public Funds to prepare and sign accounts for each financial year relating to their areas of responsibility within three months and transmit them to the Auditor General for Audit. The responsibilities of an Accounting Officer, Receiver of Revenue, Administrator of a National Public Fund, including the responsibility for the property and regularity of the public finances, for keeping proper financial and accounting records, for safeguarding the assets within their responsibility and for ensuring funds entrusted to them are applied only for the purposes intended and approved by Parliament, are set out in the Public Finance Management Act, 2012, various other laws, Government Financial Regulations and Procedures and Treasury Circulars issued from time to time.

I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the financial statements as well as adequate systems of internal control.

DEVELOPMENT APPROPRIATION ACCOUNT SUMMARY- FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMINISTRATIVE		Approved Estimates	Actual Expenditure	
GROSS EXPENDITURE		KShs	KShs	
144000300	Headquarters Administrative Services	65,000,000.00	62,174,657.85	
144000400	Government Estates Department	412,002,246.00	360,207,003.75	
144000600	Slum Upgrading and Housing Development	1,156,000,000.00	998,553,613.15	
144000700	Housing Department	767,646,668.00	640,057,554.50	
Gross Total Expenditure		KShs 2,400,648,914	2,060,992,829.25	Surplus of Gross Estimates Over Expenditure Kshs 339,656,084.75
Appropriation in Aid		Approved Estimates	Applied Receipts	Surplus/Deficiency in Appropriation in Aid Kshs
		KShs 0.00	0.00	0.00
NET TOTAL VOTE D144 Ministry of Housing		KShs 2,400,648,914.00	2,060,992,829.25	Net Surplus to be surrendered to Exchequer Kshs 339,656,084.75

VOTE D144 MINISTRY OF HOUSING									
DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13									
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0000			Ministry of Housing						
	00		Ministry of Housing						
			GROSS EXPENDITURE	KShs					
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 00	KShs					
			Net Expenditure Head 000000	KShs					
0001			Financial and Procurement Services						
	01		Headquarters Financial and Procurement Services						
			GROSS EXPENDITURE	KShs	0	0	0	0	0
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 01	KShs	0	0	0	0	0
			Net Expenditure Head 000100	KShs	0	0	0	0	0
0003			Headquarters Administrative Services						
	01		Headquarters Administrative Services						
		3110300	Refurbishment of Buildings	100,000,000	-35,000,000	65,000,000	62,174,658	0	2,825,342
			GROSS EXPENDITURE	KShs	100,000,000	-35,000,000	65,000,000	0	2,825,342
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 01	KShs	100,000,000	-35,000,000	65,000,000	0	2,825,342
			Net Expenditure Head 000300	KShs	100,000,000	-35,000,000	65,000,000	0	2,825,342
	03		Information Communication Technology Unit Headquarters Administrative Services						
			GROSS EXPENDITURE	KShs					
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 03	KShs					
			Net Expenditure Head 000300	KShs	100,000,000	-35,000,000	65,000,000	0	2,825,342
0004			Government Estates Department						
	01		Headquarters Government Estates Department						
		2220200	Routine Maintenance - Other Assets	200,000,000	-40,000,000	160,000,000	157,198,021	0	2,801,979
		3110300	Refurbishment of Buildings	124,288,926	-67,286,680	57,002,246	53,929,912	0	3,072,334
		3130100	Acquisition of Land	180,000,000	-36,000,000	144,000,000	91,812,323	0	52,187,677
			GROSS EXPENDITURE	KShs	504,288,926	-143,286,680	361,002,246	0	58,061,990
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 01	KShs	504,288,926	-143,286,680	361,002,246	0	58,061,990

VOTE D144 MINISTRY OF HOUSING									
DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13									
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0004			Government Estates Department						
	98		Devolved Functions Government Estates Department						
		2220200	Routine Maintenance - Other Assets	30,000,000	0	30,000,000	31,076,520	-1,076,520	0
		3110300	Refurbishment of Buildings	30,000,000	-9,000,000	21,000,000	26,190,228	-5,190,228	0
			GROSS EXPENDITURE	60,000,000	-9,000,000	51,000,000	57,266,748	-6,266,748	0
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 98	60,000,000	-9,000,000	51,000,000	57,266,748	-6,266,748	0
			Net Expenditure Head 000400	564,288,926	-152,286,680	412,002,246	360,207,004	-6,266,748	58,061,990
0006			Slum Upgrading and Housing Development						
	01		Headquarters Slum Upgrading and Housing Development						
		2211300	Other Operating Expenses	32,353,332	0	32,353,332	4,877,532	0	27,475,800
		3110500	Construction and Civil Works	1,767,646,668	-799,000,000	968,646,668	898,413,116	0	70,233,552
			GROSS EXPENDITURE	1,800,000,000	-799,000,000	1,001,000,000	903,290,648	0	97,709,352
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 01	1,800,000,000	-799,000,000	1,001,000,000	903,290,648	0	97,709,352
	98		Devolved Functions Slum Upgrading and Housing Development						
		3110500	Construction and Civil Works	180,000,000	-25,000,000	155,000,000	95,262,965	0	59,737,035
			GROSS EXPENDITURE	180,000,000	-25,000,000	155,000,000	95,262,965	0	59,737,035
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 98	180,000,000	-25,000,000	155,000,000	95,262,965	0	59,737,035
			Net Expenditure Head 000600	1,980,000,000	-824,000,000	1,156,000,000	998,553,613	0	157,446,387
0007			Housing Department						
	01		Headquarters Housing Department						
		3110500	Construction and Civil Works	320,000,000	0	320,000,000	279,801,684	0	40,198,316
			GROSS EXPENDITURE	320,000,000	0	320,000,000	279,801,684	0	40,198,316
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 01	320,000,000	0	320,000,000	279,801,684	0	40,198,316
	02		Civil Servants Housing Scheme Fund Housing Department						
			GROSS EXPENDITURE					0	0
			Appropriations in Aid						
			Total Appropriations in Aid					0	0
			Net Expenditure SubHead 02					0	0
	03		Housing Infrastructure development Housing Department						
		2211300	Other Operating Expenses	0	0	0	194,184	-194,184	0

VOTE D144 MINISTRY OF HOUSING

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0007			Housing Department						
	03		Housing Infrastructure development Housing Department						
		3110500	Construction and Civil Works	300,000,000	-100,000,000	200,000,000	203,684,435	-3,684,435	0
			GROSS EXPENDITURE	300,000,000	-100,000,000	200,000,000	203,878,619	-3,878,619	0
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 03						
	98		Devolved Functions Housing Department						
		3110500	Construction and Civil Works	247,646,668	0	247,646,668	172,750,588	0	74,896,080
			GROSS EXPENDITURE	247,646,668	0	247,646,668	172,750,588	0	74,896,080
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 98		0	247,646,668	172,750,588	0	74,896,080
			Net Expenditure Head 000700	867,646,668	-100,000,000	767,646,668	656,430,892	-3,878,619	115,094,395
0009			Rent Restriction Tribunal						
	01		Headquarters Rent Restriction Tribunal						
			GROSS EXPENDITURE						
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 01						
			Net Expenditure Head 000900						
0012			Kenya Slum Upgrading, Low Cost Housing and Infrastructure						
	01		Headquarters Kenya Slum Upgrading, Low Cost Housing and Infrastructure						
			GROSS EXPENDITURE						
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 01						
			Net Expenditure Head 001200						
0801			Headquarters Districts and provinces						
	01		GROSS EXPENDITURE					0	0
			Appropriations in Aid						
			Total Appropriations in Aid						
			Net Expenditure SubHead 01					0	0
			Net Expenditure Head 080100					0	0

VOTE D144 MINISTRY OF HOUSING									
DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13									
HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
			Total Net Expenditure vote D144 Ministry of Housing	3,511,935,594	-1,111,286,680	2,400,648,914	2,077,366,167	-10,145,367	333,428,114

DEVELOPMENT VOTE D -144

REASONS FOR MATERIAL DIFFERENCES BETWEEN BUDGETED AND ACTUAL EXPENDITURE

HEAD - 0004

HEADQUARTERS - GOVERNMENT ESTATES DEPARTMENT

Item 311030 - Refurbishment of Residential Buildings

The under expenditure of *Kshs.9,182,647.00* - was as a result of late submission of procurement requests from user departments which led to pending bills.

Item 3130101 - Acquisition of Land

The under expenditure of *Kshs.52,187,677* was caused by non-clearance of some pending issue on land/parcel LR 209/6500 belonging to Kenya Railways, which the Ministry has already started the process of purchase to construct an office block. This was not finalized at the close of the financial year 2012/2013.

HEAD 0098

DEVOLVED FUNCTIONS - GOVERNMENT ESTATES DEPARTMENT

Item 3110301 - Refurbishment of Residential Buildings

The over-expenditure of *Kshs.5,268,347* was caused by a reduction of funds to the tune of *Kshs,9,000,000* at supplementary stage when the Ministry had already committed funds.

HEAD 006

SLUM UPGRADING AND HOUSING DEVELOPMENT

Item 2211310 - Contracted Professional Services

The under-expenditure of *Kshs.27,584,612*, this was caused by the delay in procurement of consultants and some consultants falling behind schedule under the components 1-4 which were to be implemented for Kenya Informal Settlement Improvement Projects. The payments will only be done after submission of consultancy reports during the 2013/2014 financial year.

HEAD 0098

DEVOLVED FUNCTIONS SLUM UPGRADING AND HOUSING DEVELOPMENT

Item 3110500 - Other Infrastructure and Civil Works

The under-expenditure of *Kshs.59,737,035* was caused by the non-release of total exchequer of *Kshs.285,667,333.00*. The AIEs intended to be sent to the Districts could not be sent due to lack of funding despite the many requests to Treasury vide Ref. MH/3/2/Vol.II(103) dated 14th May, 2013.

This under-funding of the Ministry's Development activities was also the reason for pending bills that could not be settled at the end of year.

HEAD 0007/03

HOUSING INFRASTRUCTURE DEVELOPMENT

Item 3110504 - Other Infrastructure and Civil Works

The over-expenditure of *Kshs.3,684,435* was caused by reduction of funding at supplementary stage when already projects had been committed.

HEAD 007/01

HEADQUARTERS - HOUSING DEPARTMENT

Item 3110500 - Construction and Civil Works

The under-expenditure of *Kshs.40,333,316* was caused by inadequate exchequer to pay for the certificates lodged by contractors thus causing pending bills.

HEAD 0007/098

DEVOLVED FUNCTIONS - HOUSING DEPARTMENT

Item 3110500 - Construction and Civil Works

The under-expenditure of *Kshs.74,896,080* was caused by lack of funding for District AIEs.

STATEMENT OF THE ACCOUNTING OFFICER'S RECEIVERS OF REVENUE/ADMINISTRATOR'S OF A NATIONAL PUBLIC FUND RESPONSIBILITIES

Section 4 of the Public Audit Act, 2003 and Sections 81, 82 and 84 of the Public Finance Management Act, 2012 require the Accounting Officers, Receivers of Revenue and Administrators of National Public Funds to prepare and sign accounts for each financial year relating to their areas of responsibility within three months and transmit them to the Auditor General for Audit. The responsibilities of an Accounting Officer, Receiver of Revenue, Administrator of a National Public Fund, including the responsibility for the property and regularity of the public finances, for keeping proper financial and accounting records, for safeguarding the assets within their responsibility and for ensuring funds entrusted to them are applied only for the purposes intended and approved by Parliament, are set out in the Public Finance Management Act, 2012, various other laws, Government Financial Regulations and Procedures and Treasury Circulars issued from time to time.

I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the financial statements as well as adequate systems of internal control.

I further accept responsibility for the attached annual accounts, which have been prepared in conformity with Treasury directions and appropriate Government Financial Regulations and Procedures.

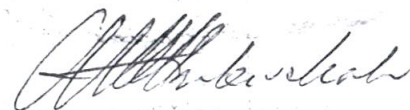
I am of the opinion that the attached Appropriations and other Financial Statements present fairly the financial state of affairs of the **D144** Vote as at **30th June, 2013**.


.....

Mariamu el Maawy
Accounting Officer/Receiver of Revenue/Administrator of a National Public Fund

MINISTRY OF HOUSING
STATEMENT OF ASSETS AND LIABILITIES FOR RECURRENT VOTE 144 AS AT 30TH JUNE 2013

DETAILS	2012-2013 AND EARLIER YEARS	2012-2013	TOTALS
	KSHS	KSHS	KSHS
ASSETS			
EXCHEQUER ACCOUNT	310,253,578.00	414,141,549.15	724,395,127.15
PMG	319,270,512.25	34,478,993.25	353,749,505.50
DISTRICT SUSPENCE	297,127,580.20	91,261,947.60	388,389,527.80
ADVANCE ACCOUNT	223,424.00	37,648.00	261,072.00
TEMPORARY IMPREST	2,492,086.00	1,077,128.00	3,569,214.00
TOTALS	929,367,180.45	540,997,266.00	1,470,364,446.45
LIABILITIES			
GAV	929,367,180.45	540,997,266.00	1,470,364,446.45
TOTALS	929,367,180.45	540,997,266.00	1,470,364,446.45



CHARLES MUBWEKA
HEAD OF ACCOUNTING UNIT

30TH SEPTEMBER 2013

STATEMENT OF ASSETS AND LIABILITIES FOR DEVELOPMENT VOTE 144 AS AT 30TH JUNE 2013

DETAILS
 2011-2012 AND
 EARLIER YEARS
 2012-2013
 TOTALS

	2011-2012 AND EARLIER YEARS	2012-2013	TOTALS
ASSETS			
EXCHEQUER ACCOUNT	764,520,908.05	285,667,333.00	1,050,188,241.05
PMG	159,726,295.65	23,355,420.15	183,081,715.80
DISTRICT SUSPENCE	44,906,142.15	(23,355,420.15)	21,550,722.00
TOTALS	969,153,345.85	285,667,333.00	1,254,820,678.85
LIABILITIES			
GAV	969,153,345.85	285,667,333.00	1,254,820,678.85
TOTALS	969,153,345.85	285,667,333.00	1,254,820,678.85

Charles Mubweka
 CHARLES MUBWEKA
 HEAD OF ACCOUNTING UNIT

30TH SEPTEMBER 2013

STATEMENT OF ASSETS AND LIABILITIES FOR DEPOSIT VOTE 144 AS AT 30TH JUNE 2013

DETAILS	2011-2012 AND EARLIER YEARS	2012-2013	TOTALS
ASSETS			
PMG	203,137,621.45	251,780,166.45	454,917,787.90
TOTALS	<u>203,137,621.45</u>	<u>251,780,166.45</u>	<u>454,917,787.90</u>
LIABILITIES			
10% RETENTION MONEY	138,819,965.45	189,959,305.10	328,779,270.55
RENT RESTRICTION	-	3,189,350.00	3,189,350.00
BP SHELL DEPOSITS	64,317,656.00	58,631,511.35	122,949,167.35
TOTALS	<u>203,137,621.45</u>	<u>251,780,166.45</u>	<u>454,917,787.90</u>


 CHARLES MUBWEKA

HEAD OF ACCOUNTING UNIT

30TH SEPTEMBER 2013

MINISTRY OF HOUSING

RENT OF GOVERNMENT BUILDINGS AND HOUSING FOR THE YEAR 2012-2013

ITEM	TITLE	ESTIMATED RECEIPTS (KSHS)	ACTUAL RECEIPTS HQ (KSHS)	VARIATION(KSHS)
1410402	RENT OF GOVERNMENT BUILDING& HOUSING	438,987,223.00	279,333,020.90	159,654,202.10
	TOTAL REVENUE(KSHS)	438,987,223.00	279,333,020.90	159,654,202.10
	Total Amount Collected		279,333,020.90	
	LESS AMOUNT PAID TO EXCHEQUER		279,333,020.90	
	REVENUE ON HAND		NIL	
REASONS FOR MATERIAL DIFFERENCE				
1410402	The under collection was as a result of over estimation.			
Mariamu Ali El Maawy PRINCIPAL SECRETARY		DATE..... September ,2013		

REVENUE TRANSFERRED TO EXCHEQUER FOR THE YEAR 2012-2013				
DATE	G- PAY TRANSMISSION NO.	CREDIT ACCOUNT	BENEFICIARY	AMOUNT
06/11/12	,070010000027156	,010400001	The exchequer Treasury	31,235,906.80
19/11/12	,070010000027259	,010400001	The exchequer Treasury	65,504,912.95
11/04/13	,070010000030364	,010400001	The exchequer Treasury	26,319,621.85
30/05/13	,070010000031099	,010400001	The exchequer Treasury	41,480,019.75
25/06/13	,070010000031338	,010400001	The exchequer Treasury	36,659,150.45
02/07/13	,070010000031914	,010400001	The exchequer Treasury	78,133,409.10
	TOTAL			279,333,020.90



MINISTRY OF HOUSING

KENYA SLUM UPGRADING LOW COST HOUSING AND INFRASTRUCTURE
TRUST FUND (KENSUF)

ANNUAL REPORT

AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED

30 JUNE 2013

KENYA SLUM UPGRADING, LOW COST HOUSING AND INFRASTRUCTURE
TRUST FUND (KENSUF)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2013

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Financial statements:	
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Notes to the Financial Statements	8 - 13

KENYA SLUM UPGRADING, LOW COST HOUSING AND INFRASTRUCTURE TRUST
FUND (KENSUF)
FUND INFORMATION
FOR THE YEAR ENDED 30 JUNE 2013

PRINCIPAL PLACE OF BUSINESS
ARDHI House, Ground Floor, Ngong Road
P.O. Box 30119-00100
NAIROBI

BANKERS
Cooperative Bank of Kenya,
Parliament Road Branch
P O Box 48231 - 00100
NAIROBI

AUDITORS
Controller & Auditor General
NAIROBI

KENYA SLUM UPGRADING, LOW COST HOUSING AND INFRASTRUCTURE
TRUST FUND (KENSUF)
REPORT OF THE FUND TRUSTEES
YEAR ENDED 30 JUNE 2013

During the financial year under review **KENSUF** Trust operations were undertaken by the Fund Secretariat and administered by The Officer Administering the Fund – The Permanent Secretary, Ministry of Housing. The Officer Administering the Fund therefore hereby submit the report of the Trust Fund and the financial statements for the year ended 30 June 2013, which shows the state of affairs of the Fund.

1. PRINCIPAL ACTIVITY

The principal activities of the Trust Fund during the period were: slum upgrading; facilitation of low cost housing and encouraging investments in housing through creation of housing infrastructure throughout the country.

2. TRUST FUND STRUCTURE AND NATURE OF ACTIVITIES

Kenya Slum Upgrading, Low cost Housing and Infrastructure Trust Fund (KENSUF) were established by legal notice no. 168 under the Government Financial Management Act no. 5 of 2004 through a gazette notice No.51 dated the 22nd December 2006.

The objective and purpose of the Fund is to provide funds for slum upgrading, low cost housing and infrastructure programmes to support housing development.

The Fund is administered by the Accounting Officer / Permanent Secretary of the Ministry for the time being responsible for matters related to housing. Management of the Fund is overseen by the Fund Trustees, appointed by the Minister for the time being responsible for matters related to housing.

3. RESULTS

The results for the year are shown on page 4.

4. STATEMENT OF THE TRUSTEE'S RESPONSIBILITIES ON THE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2013

The Government Financial Management (Kenya Slum Upgrading, Low Cost Housing and Infrastructure Trust Fund) Regulations, 2006 which establishes the Fund requires the management of the Fund to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year and of its operating results for that year. It also requires the management to ensure proper accounting records are maintained which disclose with reasonable accuracy at any time the financial position of the Fund. They are also responsible for safeguarding the assets of the Fund.

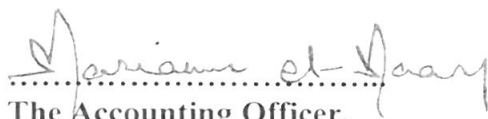
The management of the Fund accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the Fund's financial regulations and generally accepted accounting principles. The management of the Fund is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Fund and of its operating results.

The management of the Fund further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of the management of the Fund to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of representation of these statements.

5. AUDITORS

Pursuant to section 18 of the Government Financial Management Act, 2004 and section 9 (e) of the legal notice no. 168 (Legislative Supplement No. 51) of 22nd December 2006, the Fund Auditors remains the Auditor General of the Government of Kenya.


.....
**The Accounting Officer,
Ministry of Housing**

31/9/2013
.....
Date


.....
**Principal Account Controller
Ministry of Housing**

15/9/2012
.....
Date

KENYA SLUM UPGRADING, LOW COST HOUSING AND INFRASTRUCTURE TRUST FUND

**BALANCE SHEET
AS AT 30TH JUNE 2013**

	Notes	2012/2013 Kshs	2011/2012 KShs.
FIXED ASSETS			
Net Fixed Assets	2	1,860,748,765	1,187,475,947
CURRENT ASSETS			
Cash and bank Balances	1	334,289,834	108,267,192
Accounts Receivable			245,018,225
deposits-retention			116,817,471
		2,195,038,599	1,657,578,836
FUND BALANCE			
General Reserve	2	1,860,748,765	1,325,626,062
Revenue Surplus	I&E	34,183,850	
Deferred income	9	45,417,337	
Revaluation reserve		81,789,585	106,868,110
Deposits-Retention	5	172,899,062	116,817,471
General Fund			108,267,192
		2,195,038,599	1,657,578,836

KENYA SLUM UPGRADING, LOW COST HOUSING AND INFRASTRUCTURE TRUST FUND

**INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2013**

INCOME	Notes	2012/2013	2011/2012
		Kshs	Kshs
Grants Received		80,000,000	180,000,000
Other Income		-	-
		80,000,000	180,000,000
Revenue grant	6	188,854,638	329,866,354
Interest Income		96,913,301	75,355,989
		285,767,939	405,222,344
EXPENDITURE			
Finance cost		19,643,714	
Public Relation costs		980,265	
Programme Support cost			686,452
Capacity building cost		1,036,380	
Social Project cost		181,731,367	
Depreciation charge for the year		48,192,362	
Programme Costs		-	329,179,902
		251,584,088	329,866,354
Revenue Surplus		34,183,850	75,355,989
Capital Reserve:			
Capital Grant		2,018,913,123	1,328,376,900
Depreciation		158,164,358	140,900,953
		1,860,748,765	1,187,475,947

KENYA SLUM UPGRADING LOW COST HOUSING AND INFRASTRUCTURE TRUST FUND

CASHFLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2013

Details	Notes	2012/2013 Kshs	2011/2012 Kshs
Cashflows from Operating Activities			
Fund surplus for the period		34,183,850	(329,866,354)
Add back: depreciation	1	48,192,362	
		82,376,212	
Less:Interest income		(96,913,302)	
Operating Surplus/Deficit before working capital changes		(14,537,090)	
Working Capital Changes			
Deposits	4	69,651,831	
Accounts Receivable			(245,018,225)
Net Cash from Operating activities		55,114,741	(329,866,354)
Cashflow from Investing Activities			
Acquisition Of Fixed Assets	2	(690,536,223)	(8,015,507)
Interest Income		96,913,301	75,355,989
Net Cashflow from Investing Activities		(593,622,922)	67,340,482
Cashflow from Financing Activities			
Government capital	10	659,402,177	180,000,000
Net Cashflow from Financing Activities		659,402,177	180,000,000
Net Increase in Cash&Cash Equivalents		120,893,996	(82,525,872)
Cash & cash Equivalents at the beginning of the year		213,395,838	294,040,295
Cash & cash Equivalents at the End of the year		334,289,834	211,514,423

KENYA SLUM UPGRADING, LOW COST HOUSING AND INFRASTRUCTURE TRUST FUND

STATEMENT OF CHANGES IN FIXED ASSETS

FOR THE YEAR ENDED 30TH JUNE 2013

COST	Land and Buildings Kshs	Computers & printers Kshs	Furniture & Fittings Kshs	TOTALS Kshs
Cost As at July 2012	1,318,574,030	6,446,870	3,356,000	1,328,376,900
Add:				
Mavoko S.N. Project	690,536,223	-	-	690,536,223
Less:				
Disposals during the year	-	-	-	-
Cost As at 30, June 2013	2,009,110,253	6,446,870	3,356,000	2,018,913,123
DEPRECIATION				
Accumalated depreciation As at 1 July 2012	102,852,828	5,484,490	1,634,678	109,971,996
Add:				
Depreciation charge for the year	47,656,436	320,761	215,165	48,192,362
LESS:				
Depreciation charge on disposal	-	-	-	-
Accumalated depreciation As at 1 June 2013	150,509,264	5,805,251	1,849,843	158,164,358
NET BOOK VALUES				
Net book values as at 30th June 2013	1,858,600,989	641,619	1,506,157	1,860,748,765
Net book values as at 1st July 2012	1,215,721,202	962,380	1,721,322	1,218,404,904

KENYA SLUM UPGRADING, LOW COST HOUSING AND INFRASTRUCTURE TRUST FUND
NOTE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013

S/NO

3 STOCKS

Stocks are valued at the lower their cost and net realisable value.
The funds closing stock was nil.

4 CASH AND CASH EQUIVALENTS

The funds cash and cash equivalents were as follows:

DETAILS:	KSHS	KSHS
	2012/2013	2011/2012
Cash in Hand(petty cash)	-	-
Cash at Bank	304,289,833.90	142,040,334.00
Kensuf co/op Bank balance	30,000,000.00	30,000,000.00
	<u>334,289,833.90</u>	<u>172,040,334.00</u>

5 Retention sums held on behalf of the funds cotractors are considered as a liability.

The retention funds are analysed as under:

1/07/2010 DEPOSIT BALANCE B/D				98,391,443.00
DEPOSIT RETENTION				2010/2011
FIRM	DATE	V/No	AMOUNT	
DRAFT & DEVELOP ENGINEERS	11/11/2010	9	9,061,117.00	
DRAFT & DEVELOP ENGINEERS	12/30/2010	13	3,413,847.25	
SUB TOTAL			12,474,964.25	12,474,964.25
THWAMA BUILDING SERVICES LTD	9/17/2010	4	3,076,027.95	
THWAMA BUILDING SERVICES LTD	12/1/2010	11	3,135,935.20	
THWAMA BUILDING SERVICES LTD	9/17/2010	17	5,605,143.90	
THWAMA BUILDING SERVICES LTD	3/10/2011	23	2,589,441.95	
THWAMA BUILDING SERVICES LTD	3/30/2011	24	2,219,812.35	
SUB TOTAL				16,626,361.35

MATTAN CONSTRUCTION LIMITED	10/18/2010	8	1,933,713.00	
MATTAN CONSTRUCTION LIMITED	10/28/2011	14	1,096,612.10	
MATTAN CONSTRUCTION LIMITED	3/1/2011	22	2,484,802.30	
SUB TOTAL			5,515,127.40	5,515,127.40

MAGNATE VENTURES	12/14/2010	12	1,594,663.65	1,594,663.65
AEROFLEX AGENCIES	6/15/2011	27	196,500.00	
TULSI CONSTRUCTION LTD	6/16/2011	32	820,428.45	
CENTRAL ELECTRICALS LTD	6/20/2011	33	502,463.20	
KITHO CIVIL & ENGINEERING	6/17/2011	35	368,330.00	
TULSI CONSTRUCTION LTD	6/20/2011	36	2,312,184.65	
ONEKI COMPANY LTD	6/27/2011	37	838,998.20	
WARUHIU CONSTRUCTION LTD	6/27/2011	38	414,114.40	
BEPHAT ENTERPRISES LTD	6/27/2011	39	808,535.70	
SUB TOTAL			7,856,218.25	7,856,218.25
GRAND TOTAL				6,162,554.60

INTELLECT GEN CONTRACTORS LTD	8/2/2010	1	599,460.40	
LUNAO ENTERPRISES	8/2/2010	2	299,827.90	
JASET GEN CONTRACTORS	9/17/2010	6	254,609.45	
INTELLECT GEN CONTRACTORS LTD	12/28/2010	15	169,246.10	
EMPEROR GEN SERVICES LTD	1/3/2011	16	68,607.60	
BACKBONE CONSTRUCTION LTD	1/14/2011	18	362,169.05	
LUNAO ENTERPRISES	1/14/2011	19	135,951.10	
BACKBONE CONSTRUCTION LTD	2/9/2011	20	95,904.05	

DIPLOTEC INVESTMENT LTD	2/23/2011	21	104,251.80	
EMPEROR GEN SERVICES LTD	4/28/2011	25	46,210.10	
DIPLOTEC INVESTMENT LTD	6/6/2011	28	72,277.05	
DIPLOTEC INVESTMENT LTD	6/6/2011	29	47,634.70	
JASET GEN CONTRACTORS	6/15/2011	30	126,618.25	
SUB TOTAL			2,382,767.55	2,382,767.55
GRAND TOTAL				44,756,438.80

DEPOSIT REFUND				
EPCO BUILDERS	9/20/2010	518	12,128,518.45	
EPCO BUILDERS	12/17/2010	1636	12,128,518.45	
LUNAO ENTERPRISES	3/2/2011	2462	1,702,023.35	
DIPLOTEC INVESTMENT LTD	8/11/2010	2260	190,637.90	
DIPLOTEC INVESTMENT LTD	3/30/2011	2580	411,473.65	
HOUSING COMPANY OF EAST AFRICA	7/27/2010	28	3,163,707.15	
HOUSING COMPANY OF EAST AFRICA	12/21/2010	1635	2,560,336.70	
INTELLECT GEN. CONTRACTORS	1/17/2011	1782	1,653,133.80	
BACKBONE CONSTRUCTION LTD	3/3/2011	2463	1,042,046.85	
BACKBONE CONSTRUCTION LTD	5/20/2011	3441	1,141,409.85	
GRAND TOTAL			36,121,806.15	36,121,806.15

NET DEPOS (30/06/2011)				107,026,075.65
DEPOSIT RETENTION				
ELDO ROTSA CONSTRUCTION CO. LTD	20/07/2011		122,251.90	
THWAMA BUILDING SERVICES	3/8/2011		2,722,208.90	
RICHARDSON COMPANY LTD	18/08/2011		921,072.15	
ONEKI COMPANY LIMITED	29/08/2011		956,632.20	
BEPHAT ENTERPRISES LIMITED	29/08/2011		890,397.40	
WARUHIU CONSTRUCTION LIMITED	29/08/2011		500,176.30	
MAGNATE VENTURES	5/9/2011		1,216,132.70	
JASET GENERAL CONTRACTORS	5/9/2011		257,923.90	
BACKBONE CONSTRUCTION LIMITED	19/09/2011		1,231,428.60	
THWAMA BUILDING SERVICES	5/10/2011		2,556,750.70	
MATTAN CONSTRUCTION LIMITED	12/10/2011		1,280,891.30	
RICHARDSON COMPANY LIMITED	14/11/2011		864,733.15	
MAGNATE VENTURES	14/11/2011		2,566,461.50	
LUNAO ENTERPRISES	14/11/2011		528,939.00	
JASET GENERAL CONTRACTORS	14/11/2011		154,117.50	
THWAMA BUILDING SERVICES	18/04/2012		1,227,922.10	
JASET GENERAL CONTRACTORS	18/04/2012		150,718.20	
ELDO ROTSA CONSTRUCTION CO. LTD	18/04/2012		55,465.00	
LUNAO ENTERPRISES	18/04/2011		381,461.80	
RICHARDSON COMPANY LIMITED	18/04/2012		349,407.60	

FAIRTON AGENCIES LIMITED	4/5/2012		589,868.10	
EPCO BUILDERS LIMITED	18/05/2012		6,621,829.55	
LUNAO ENTERPRISES	18/05/2012		141,712.10	
MANON BUILDING AND CIV. ENG. LTD	18/05/2012		822,122.00	
GRAND TOTAL			27,110,623.65	27,110,623.65

DEPOSIT REFUND				
MATTAN CONSTRUCTION LIMITED	22/10/2011		6,796,018.70	
MAGNATE VENTURES	22/10/2012		1,216,532.70	
KITHO CIVIL AND ENGINEERING	15/07/2012		368,330.00	
BEPHAT ENTERPRISES	4/3/2012		808,535.50	
BACKBONE CONSTRUCTION	23/05/2011		1,500,548.75	
LUNAO ENTERPRISES	11/8/2011		1,729,448.45	
INTELLECT GENERAL CONT. LTD	3/8/2011		1,405,250.55	
BEPHAT ENTERPRISES	6/6/2012		890,397.40	
BEPHAT ENTERPRISES	6/6/2012		808,535.40	
ONEKI COMPANY LIMITED	6/6/2012		838,998.20	
ONEKI COMPANY LIMITED	6/6/2012		956,632.20	
GRAND TOTAL			17,319,227.85	17,319,227.85

NET DEPOSITS		30/06/2012		116,817,471.45
MANYA INVESTMENTS	03/07/2012		492,200.00	
EPCO BUILDERS LIMITED	13/07/2012		10,280,420.00	
EMPEROR GENERAL SERVICES LTD	13/07/2012		81,927.55	
EPCO BUILDERS LIMITED	12/09/2012		9,152,882.60	
EPCO BUILDERS LIMITED	20/07/2012		4,088,935.55	
JASET CONTRACTORS	20/09/2012		131,466.10	
MATCH ELECTRICALS LIMITED	08/10/2012		3,110,899.40	
VOLCANIC PLUMBING WORKS	08/10/2012		1,210,220.00	
THREE STAR CONTRACTORS	17/10/2012		238,351.10	
FORMCO INTERNANATIONAL LTD	02/11/2012		423,511.00	
ULTIMATE ENGINEERING LIMITED	05/11/2012		1,772,671.70	
EPCO BUILDERS LIMITED	22/11/2012		12,441,052.20	
AKRAM CONSTRUCTION CO. LTD	28/11/2012		1,016,301.05	
LUNAO ENTERPRISES	15/03/2013		185,365.10	
TRIQUEST VENTURES LIMITED	15/03/2013		786,118.70	
EPCO BUILDERS LIMITED	19/03/2013		10,011,964.90	
TRIQUEST VENTURES LIMITED	19/03/2013		974,410.00	
FORMCO INTERNANATIONAL LTD	12/04/2013		1,435,601.60	
JET BUILDERS AND CONST. LTD	02/05/2013		1,493,593.90	
THREE STAR CONTRACTORS	09/05/2013		897,836.70	
EPCO BUILDERS LIMITED	17/05/2013		23,606,599.00	
FORMCO INTERNANATIONAL LTD	17/05/2013		700,777.70	

AKRAM CONSTRUCTION CO. LTD	23/05/2013		1,702,469.10	
			86,235,574.95	86,235,574.95

DEPOSIT REFUND				
THWAMA BUILDING SERVICES LTD	14/01/2013		7,868,401.00	
MATTAN CONSTRUCTION CO.	15/10/2012		6,796,018.70	
AEROFLEX AGENCIES	22/06/2013		196,500.00	
WARUHIU CONSTRUCTION LTD	15/10/2013		914,290.00	
BEPHAT ENTERPRISES LIMITED	19/09/2012		808,535.00	
			16,583,744.70	16,583,744.70
NET DEPOSITS	30/06/2013			172,899,061.85

6 GRANT RECEIVABLE/DEFERRED INCOME

Grant receivable and deferred grant income analysis is as follows:-

GOK-Government of Kenya Fund.

Grants awarded to the government for the Financial year 2012/2013 amounted to Kshs 873 million.

This amount goes towards programme costs, mainly on construction and consultancy expenses.

GRANT INCOME SOURCE	2012/2013 KSHS
GOK	879,390,861.20
Less:	879,390,861.20
Capital grants	690,536,223.00
Revenue Grant	<u>188,854,638.20</u>

7 STAFF COSTS

The fund did not incur any Staff related cost. All staff cost were borne by the Ministry of Housing.

8 TAXATION

The Fund is a non profit making entity. As such it isn't liable to Income Tax.

No provision has therefore been made in these financial statements for Income Tax.

9 DEFERRED INCOME

	KSHS	KSHS
Total Grants receivable		924,808,198.20
Less:		
Capital cost	690,536,223.00	
Revenue grant	188,854,638.20	879,390,861.20
Deferred income		<u>45,417,337.00</u>

10 GOVERNMENT CAPITAL

Change in government capital is analysed as follows:

	KSHS	KSHS
Total government Funding		1,877,807,081.00
less:		
Prior years Government funding		1,218,404,904.00
		<u>659,402,177.00</u>



CO-OPERATIVE BANK OF KENYA

The Co-operative Bank of Kenya Limited
Parliament Road Branch
P. O. Box 5772 - 00200
Tel: 2210657, 2228605
Mob: 0722 202977, 0734 600702
Fax: 2251838
NAIROBI
Email: parliamentrd@co-opbank.co.ke

4TH JULY 2013

MINISTRY OF LANDS, HOUSING
AND URBAN DEVELOPMENT
ARDI HOUSE
1ST NGONG AVENUE
OFF NGONG ROAD
P.O BOX 30450 00100
NAIROBI-KENYA
TEL: +254 (20) 2718050

Dear Sir/Madam,

RE: CERTIFICATE OF CASH BALANCES AS AT 30TH JUNE 2013 .

We acknowledge receipt of your letter dated 4th July 2013 and wish confirm the balances for both current A/C and Call Deposit as follows;

-K.E.N.S.U.F Current A/C NO. 01120004411500 .

Balance at 30/06/2013 - KES 30,000,000.00 CR (Thirty million only)


-KENSUF Call Deposit A/C 011500044115

Balance at 30/06/2013 - KES 304,289,833.90 CR (Three hundred four million, two hundred eight nine thousand, eight hundred thirty three shillings, ninety cents only)

Running Interest Rate - 4.0% PER ANNUM

We sincerely thank you for your continued support and we look forward to doing more business with you.

Yours Faithfully,


RACHEL MISOI
SENIOR MANAGER
PARLIAMENT ROAD BRANCH



CO-OPERATIVE BANK OF KENYA

The Co-operative Bank of Kenya Limited
Parliament Road Branch
P. O. Box 5772 - 00200
Tel: 2210657, 2228605
Mob: 0722 202977, 0734 600702
Fax: 2251838
NAIROBI
Email: parliamentrd@co-opbank.co.ke

MINISTRY OF HOUSING,
P.O BOX 30119,
NAIROBI.

12TH JULY 2012

Dear Sir/Madam,

**RE: CERTIFICATE OF CASH BALANCES K.E.N.S.U.F ACCOUNTS AS AT
30TH JUNE 2012**

We acknowledge receipt of your letter dated 4th July 2012 and hereby confirm
Balance as follows;

Current Account-01120004411500-KES 30,000,000 Cr (Thirty Million only)

Call Account-011500044115

ACCOUNT	RATE	BALANCE AS AT 30 TH JUNE 2012	ACCRUED INTEREST	WITHHOLDING TAX 15%	NET INTEREST	P + i
011500044115	5%	183,395,837.79	88,654,105.20	13,298,115.75	75,355,989.45	258,751,827.24

We sincerely thank you for your continued support and we look forward to doing
more business with you.

Yours Faithfully,

**RACHEL MISOI
SENIOR MANAGER
PARLIAMENT ROAD BRANCH**



MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT

CIVIL SERVANTS HOUSING SCHEME FUND (CSHSF)

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

30 JUNE 2013

CIVIL SERVICE HOUSING SCHEME FUND (CSHSF)

SUMMARY STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2013

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Fund Details

CIVIL SERVANTS HOUSING SCHEME FUND (CSHSF) FUND INFORMATION FOR THE YEAR ENDED 30 JUNE 2013

PRINCIPAL PLACE OF BUSINESS

ARDHI House, Ground Floor, Ngong Road

P.O. Box 30119-00100

NAIROBI

BANKERS

Kenya Commercial Bank Ltd,

Milimani Branch

P O Box 69695 - 00100

NAIROBI

National Bank of Kenya

Hill Plaza Branch

P O Box 45219 - 00100

NAIROBI

AUDITORS

Controller and Auditor General,

P O Box 30084 - 00100

NAIROBI

CIVIL SERVICE HOUSING SCHEME FUND (CSHSF)
REPORT OF THE SCHEME MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2013

Part 1: Introduction

During the financial year under focus CSHSF operations were undertaken by the Fund Secretariat and administered by “the Officer Administering the Fund – the Permanent Secretary, Ministry of Housing. The Officer administering the Fund therefore hereby submit the report of the Fund and the financial statements for the year ended 30 June 2013 which show the state of the Fund affairs.

Mandate

Facilitates civil servants access affordable housing through provision of mortgage and loan facilities for housing purchase or construction; development of housing for sale and rental; mobilization of financial resources for housing delivery to civil servants; and estate management of fund houses.

Vision Of The Department:

Excellent, Affordable, Adequate housing for Civil Servants.

Mission of the Department:

To facilitate and empower Civil Servants to own affordable housing in secure environments through loan facilities for development or purchase of houses.

Values

The Core Values are: - Commitment; Teamwork; High quality service; Integrity; Innovativeness; Professionalism; Promotion and protection of public interest; and Zero Corruption.

Key Strategic Objectives

- i. Provide housing loan facilities to civil servants for the purpose of either purchasing or constructing a residential house,
- ii. Develop housing units for sale and for rental by civil servants and,
- iii. Raise funds for the implementation of the above.

Strategic Programmes

To prepare long and short term housing programmes and implement housing sector policies;

- i. Management of housing loan facilities;
- ii. Identification of sites for development of residential houses
- iii. Development of Fund houses;
- iv. Sale of Fund houses;
- v. Collection of Mortgage repayments
- vi. Estate Management of Fund houses
- vii. Investment and accounting for Scheme funds
- viii. Facilitate effective procurement of goods and services;

- ix. To implement the Constitution.

Key strategic priorities

The key strategic priorities for the year were

- i. Facilitation of at least 100 civil servants with loans to buy or construct residential houses approximately Kshs. 300 million
- ii. Completion of Ngara phase one and two housing projects comprising 656 residential houses, a shopping complex and a pre-primary school complex at an approximate construction cost of Kshs 2 billions
- iii. Completion of Makueni road housing project in Kileleshwa comprising 22 residential houses
- iv. Identification of sites for construction of new projects in Mombasa, Nyeri, Kisumu and Park Road in Nairobi and preparation of project designs. The projects are projected to cost approximately Kshs. 1.5 billion.
- v. Raise funds for the fund activities and prudent management of the finances.

Key Management staff

The Fund is administered by the Accounting Officer / Permanent Secretary of the Ministry for the time being responsible for matters related to housing. Management of the Fund is overseen by the Scheme Management Committee for the reporting period comprising:

- i. Officer administering the Fund,
- ii. Permanent Secretary in charge of Finance,
- iii. Permanent Secretary in charge of Personnel Management,
- iv. Permanent Secretary in charge of Labour,
- v. Permanent Secretary in charge of Public Works,
- vi. Permanent Secretary in charge of Local Authorities and
- vii. The Attorney General.

The scheme is administered by the administrator through a secretariat which carries out the day to day activities of fund. Day to day fund activities are executed through the scheme's director assisted by project management, estate management and scheme accountant teams.

Part II: Management Reports

The Cabinet Secretary's Report

There was no change in Policy. To ensure fast facilitation of civil servants to access housing, the following amendments are proposed to the civil servants housing (scheme fund) regulations, 2004.

- i. The Loan repayment period is prolonged from 18 years to 25 years to facilitate low monthly loan repayments by beneficiaries.
- ii. Raise maximum loan facilitation under the Scheme from Kshs 5,000,000 to Kshs 7,000,000
- iii. Introduced provisions for engagement of partners in construction projects to take advantage of private sector resources.
- iv. Down payment for construction loans be raised from 30% to 10% to ensure high initial costs don't deter civil servants from accessing housing loans.
- v. Making mortgage protection insurance mandatory to ensure civil servants don't lose property in case of death of the principle loanee.

Scheme Management Committee Report

Statement of the Scheme Management Committee's Responsibilities on the Financial Statements for the Year Ended 30th June 2013

The Civil Servants (Housing Scheme Fund) Regulations, 2004 which established the Fund requires the management of the Fund to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year and of its operating results for that year. It also requires the management to ensure proper accounting records are maintained which disclose with reasonable accuracy at any time the financial position of the Fund. They are also responsible for safeguarding the assets of the Fund.

The management of the Fund accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the Fund's financial regulations and generally accepted accounting principles.

Administrator of Fund Report

The management of the Fund is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Fund and of its operating results. The management of the Fund further accepts the responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financial control.

The Department accomplished the following:

- i. Completion of Ngara phase one and two housing projects comprising 656 residential houses, a shopping complex and a pre-primary school complex. The houses were handed over to the beneficiaries on 10th October, 2012.
- ii. Completion of construction of 22 (No) four bedroom apartments along Makueni Road, Kileleshwa. The apartments were handed over to the beneficiaries on 24th July, 2013.

- iii. The department continued to collect mortgage from houses sold to Civil Servants on tenant purchase.
- iv. The department issued loans to Civil Servants amounting to Kshs.300 Million for purchase of construction of residential houses.
- v. Funds raised for the year amounted to Kshs.503,732,930.39 broken into; mortgage recoveries, Government grant through Treasury amounting to Kshs 400,000,000/= and deferred capital gains amounting to Kshs.103,732,930.39.

The performance of the department in the year 2012 – 2013 was good. However, there is room for improvement. There is need to make use of Public Private Partnerships (PPP) to ensure more houses are constructed by fast tracking the regulations to effect the PPP Act. There is also need to use cheaper and faster construction technologies in order to achieve adequate housing for Civil Servants

Challenges

The above was achieved amidst various challenges that hindered the fast realization of the funds objectives are;

- i. Insufficiency of funds owing to low Government allocations against approved allocations which limited the number of applications financed and commencement of new projects
- ii. Delay in release of allocated funds which hinders project planning and execution.
- iii. Grabbing of land earmarked for construction projects by private individuals or developers
- iv. Delayed remittance of mortgage funds by ministries.
- v. Delay in completion of construction projects which defers realization of funds for use in other projects.

There is need for the department to liaise with the National Land Commission to establish the status of government land reserved for housing purposes. Where government land identified for development has been irregularly allocated the titles should be cancelled. Land banks should be set aside for future housing development.

Concluding remarks

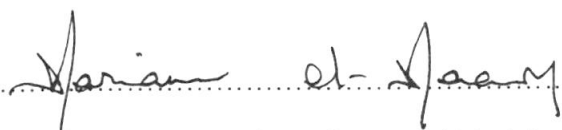
Nothing has come to the attention of the management of the Fund to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Part III: Statement of the Administrator of the Scheme

I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the financial statements, as well as adequate systems of internal control.

I further accept responsibility for the attached annual accounts, which have been prepared in conformity with internationally accepted accounting standards and appropriate government financial regulations and procedure.

I am of the opinion that the attached appropriations and other financial statements present fairly financial state of affairs of the Civil Servants Housing Scheme Fund Vote 44 as at 30th June 2013.



Accounting Officer/ Receiver of revenue/Administrator of National public Fund

The Principal Secretary,

Ministry of Land, Housing and Urban Development

30 SEP 2013

Date

Part IV: Report of the Auditor General on the Financial Statements for the Year Ended 30th June 2013

Pursuant to section 18 of the Government Financial Management Act, 2004 and section 9 (e) of the legal notice no. 168 (Legislative Supplement No. 51) of 22nd December 2006, the Fund Auditors remains the Controller and Auditor General of the Government of Kenya.

Part V: Financial Statements

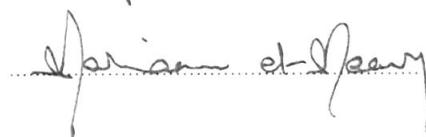
The financial statements shall include;

- i. Balance sheet
- ii. Statement of income and expenditure
- iii. Statement of changes in fund balances
- iv. Cash flow statement
- v. The trial balance
- vi. Notes to the accounts

All amounts are in KES.

	2012/2013	2011/2012
FIXED / LONG TERM ASSETS		
Land and Building Rental	988,060,881.94	
Land and Building	40,031,000.00	51,221,000.00
Net Fixed Assets	14,827,166.32	20,853,919.73
Mortgage Recoverable SCHEME	2,366,997,516.68	1,014,493,627.25
Mortgage Recoverable HFCK	538,418,361.60	427,533,473.35
Mortgage Recoverable S&L	747,229,834.91	641,378,697.42
Group Insurance Recoverable	25,918,331.60	25,088,062.86
TOTAL FIXED ASSETS	4,721,483,093.05	2,180,568,780.61
CURRENT ASSETS		
Cash and Bank Balances	1,109,583,424.69	460,562,097.42
Call Deposits	100,000,000.00	100,000,000.00
Debtors/ Accounts Receivables	47,017,046.64	38,783,142.74
Work in Progress	347,698,674.14	2,812,237,965.75
TOTAL CURRENT ASSETS	1,604,299,145.47	3,411,583,205.91
CURRENT LIABILITIES		
Creditors, Accruals, Retention & A/C payables	404,915,846.40	350,411,460.19
WORKING CAPITAL	1,199,383,299.07	3,061,171,745.72
TOTAL NET WORTH	5,920,866,392.12	5,241,740,526.33
FUND BALANCE & LIABILITIES		
Revenue reserve		
Balance B/F	639,830,617.31	577,415,078.08
Reserve for the year	103,835,961.39	62,518,570.23
Deferred Income	528,152,882.05	
Total Reserves	1,271,819,460.75	639,933,648.31
Capital Reserves		
Government Contribution Grant	4,285,317,109.70	3,885,317,109.70
Property validation & Rental Collections	153,913,244.52	157,630,376.72
Accounts payable(10% Deposits)	209,816,577.15	558,859,391.60
TOTAL FUND AND LIABILITIES	5,920,866,392.12	5,241,740,526.33

The financial statements were approved and signed on behalf of the Scheme Management Committee
on 20 Sept 2013 by:



Officer Administering the Fund / PS Housing

CIVIL SERVANTS HOUSING SCHEME FUND(CSHSF)
STATEMENT OF INCOME & EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 30/06/13

30. September 2013

All amounts are in KES.

	2012/2013	2011/2012
INCOME		
Revenue Grant		10,100,000.00
Other Income:		
Mortgage Interest	98,336,482.00	53,753,744.00
Investment Interest	9,536,840.04	11,253,449.50
Bank Interest		
Sale of Tender Documents	721,000.00	2,850.00
Mortgage Interest S&L	18,141,218.35	15,267,707.30
Mortgage Interest HFCK	24,530,609.70	
Sale of Forms (Loan/House)	153,000.00	35,500.00
Sale of Boundary Wall Plans		
Gross Margin on Sale of Houses		
Rental Income	14,467,012.00	18,385,700.00
Other Income	4,973,091.15	89,350.00
Gross Margin(Sale of Houses)		
Disposal amount Gain/Loss		
TOTAL INCOME	170,859,253.24	108,888,300.80
EXPENDITURE		
Secretariat/Boards & Committee	21,944,346.00	19,455,949.00
Conference & Seminars	156,000.00	963,748.00
Official Entertainment	592,000.00	852,291.00
Travel &Sundry Items (e.gTaxi)	622,068.90	259,784.87
Accommodation	1,715,000.00	1,500,930.00
Advertisement Awareness	2,792,869.00	554,248.00
Publishing & Printing Services	108,250.00	140,465.00
General Office Supplies	4,644,525.00	7,970,439.00
Telephone & Mobile services	43,000.00	107,500.00
Courier & Postal Services	87,643.00	52,000.00
Purchase of Office plant&equip	1,124,800.00	
Library Services	194,300.00	168,543.00
Purchase of Office Furniture		
Training Expenses	882,781.10	843,000.00
Purchase of Motor vehicles		
Purchase of Software programme		
Supplies&accessories for computers &printe	100,750.00	1,201,850.00
Maintenance of Equipment	74,820.00	1,100,730.00
Staff Uniforms		
Sanitary & Cleaning Materials		
Membership Fees	124,350.00	133,463.25
Refurbishing of Residential building	79,273.33	362,000.00
Guards & Cleaning Services		511,013.25

CIVIL SERVANTS HOUSING SCHEME FUND(CSHSF)
STATEMENT OF INCOME & EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 30/06/13

30. September 2013

All amounts are in KES.

	2012/2013	2011/2012
Motor Vehicle Repair		
Electricity		
Office Maintanance	71,310.00	398,860.00
Depreciation Expense	31,361,647.82	4,402,018.95
Bank charges	316,588.70	5,378,269.25
TOTAL EXPENDITURE	67,126,322.85	46,369,730.57
SURPLUS FOR THE YEAR:		
REVENUE SURPLUS	103,732,930.39	62,518,570.23

CIVIL SERVANTS HOUSING SCHEME FUND(CSHSF)
 STATEMENT OF CHANGES IN FUND BALANCES
 FOR THE FINANCIAL YEAR ENDED 30/06/13

30. September 2013

<u>DETAILS</u>	<u>Revenue Reserves</u>	<u>Capital Reserves</u>	<u>Total KShs</u>
As at 1. July 2011	577,415,078.08	4,315,650,178.52	4,893,065,256.60
Surplus for the year	62,518,570.23	286,156,699.50	348,675,269.73
As at 30. June 2012	<u>639,933,648.31</u>	<u>4,601,806,878.02</u>	<u>5,241,740,526.33</u>
As at 1. July 2012	639,830,617.31	4,601,806,878.02	5,241,637,495.33
Surplus for the Year	103,732,930.39	575,392,935.40	679,125,865.79
As at 30. June 2013	<u>743,563,547.70</u>	<u>5,177,199,813.42</u>	<u>5,920,763,361.12</u>

CIVIL SERVANTS HOUSING SCHEME FUND(CSHSF)
 CASH FLOW STATEMENT
 FOR THE FINANCIAL YEAR ENDED 30/06/13

30. September 2013

All amounts are in KES.

	2012/2013	2011/2012
Cash flow from operating activities	103,732,930.39	52,418,570.23
Add: Depreciation	31,361,647.82	4,402,018.95
Operating surplus before working capital changes	135,094,578.21	56,820,589.18
Working Capital Changes		
Debtors/ Accounts receivable	246,879.20	
Creditors/ Accruals	52,599,049.50	202,773,277.06
Work In Progress	2,464,539,291.61	-676,338,450.60
Deposits	-3,717,132.20	2,842,159.50
Accounts Payable (10% Deposits)	-349,042,814.45	68,314,540.00
Net Cash flows generated by operating activities	2,299,719,851.87	-345,587,884.86
Cash flows from Financing Activities:		
Government Capital Injection	400,000,000.00	215,000,000.00
Capital Reserve		
Total Cash Flow from Financing Activities	400,000,000.00	215,000,000.00
Cash Flows from Investing Activities		
Acquisition of Fixed assets	-1,013,395,776.35	-11,356,500.90
Acquisition of other non current:		
Land and Building	11,190,000.00	-10,100,000.00
Mortgage Recoverable SCHEME	-1,352,503,889.43	136,443,820.45
Mortgage Recoverable S&L	-105,851,137.49	-12,637,832.01
Mortgage Recoverable HFCK	-110,884,888.25	194,573.00
Group Insurance Recoverable	-830,268.74	-5,876,558.90
Total Cash Flows from Investing Activities	-2,572,275,960.26	96,667,501.64
Net Increase in cash and cash equivalents	649,021,327.27	-41,165,096.62
Cash & cash equivalents at the beginning of the year	560,562,097.42	601,727,194.04
Cash & cash equivalents at the end of the year	1,209,583,424.69	560,562,097.42

Trial Balance

Period: 01/07/12..30/06/13

CIVIL SERVANTS HOUSING SCHEME FUND(CSHSF)

		Balance	
No.	Name	Debit	Credit
40210	Conference & Seminars	156,000.00	
40215	Official Entertainment	592,000.00	
40220	Travel &Sundry Items (e.gTaxi)	622,068.90	
40225	Accommodation	1,715,000.00	
40230	Advertisement Awareness	2,792,869.00	
40235	Publishing & Printing Services	108,250.00	
40240	General Office Supplies	4,644,525.00	
40245	Telephone & Mobile services	43,000.00	
40250	Courier & Postal Services	87,643.00	
40255	Purchase of Office plant&equip	1,124,800.00	
40260	Library Services	194,300.00	
40265	Purchase of Office Furniture		
40270	Training Expenses	882,781.10	
40275	Purchase of Motor vehicles		
40280	Purchase of Software programme		
40285	Supplies&accessories4 comps&pr	100,750.00	
40290	Maintenance of Equipment	74,820.00	
40300	Staff Uniforms		
40400	Sanitary & Cleaning Materials		
40410	Membership Fees	124,350.00	
40420	Refurbishing of Residential bl	79,273.33	
40430	Guards & Cleaning Services		
40440	Motor Vehicle Repair		
40450	Electricity		
40460	Office Maintanance	71,310.00	
40730	Depreciation Expense	31,361,647.82	
40740	Bank charges	316,588.70	
40750	Refurbishment of Office		
40760	V.A.T		
40770	Standing imprest		
40790	Temporary Imprest	90,000.00	
40791	Surveying of Scheme Properties		
40999	Other Expenses, Total	67,126,322.85	
49999	Income/Surplus		103,835,961.39
		6,462,501,728.61	6,462,501,728.61

Trial Balance

Period: 01/07/12..30/06/13

CIVIL SERVANTS HOUSING SCHEME FUND(CSHSF)

		Balance	
		
No.	Name	Debit	Credit
22264	Personal Deduction		
22265	Employee Pension Contribution		
22266	Employer Pension Contribution		
22267	Staff Loan		
22268	Provident Fund		
22269	Provident Fund Optional		
22270	Insurance Premiums		
22271	Personal Deductions		
22272	Staff Net Pay		
22273	Suspense		
22280	Salaries, Total		
22300	Mortgage Deposit		
22305	Deposit for Houses		209,816,577.15
22349	Mortgage Deposit, Total		209,816,577.15
29999	Equity & Liabilities, Total		6,205,827,994.73
32100	Income		
32101	Revenue Grant		
32102	Mortgage Interest SCHEME		98,439,513.00
32103	Investment Interest		9,536,840.04
32104	Bank Interest		
32105	Sale of Tender Documents		721,000.00
32106	Mortgage Interest S&L		18,141,218.35
32107	Mortgage Interest HFCK		24,530,609.70
32110	Sale of Forms (Loan/House)		153,000.00
32301	Sale of Boundary Wall Plans		
32302	Gross Margin on Sale of Houses		
32303	Rental Income		14,467,012.00
32304	Other Income		4,973,091.15
32306	Disposal amount Gain/Loss		
39999	Incomes, Total		170,962,284.24
40000	Expense		
40001	Staff Expense		
40100	Basic Salary & wages		
40110	House Allowance		
40115	Medical Allowance		
40120	Employer Pension Contribution		
40125	Hardship Allowance		
40128	Commuter Allowance		
40130	Transfer Allowance		
40135	Special Duty Allowance		
40140	Top up Allowance		
40145	Extreneous Allowance		
40150	Leave Allowance		
40160	Daily Subsistance Allowance		
40169	Staff Expenses, Total		
40200	Other Expenses		
40205	Secretariat/Boards & Committee	21,944,346.00	

Trial Balance

Period: 01/07/12..30/06/13

CIVIL SERVANTS HOUSING SCHEME FUND(CSHSF)

No.	Name	Balance	
		Debit	Credit
12300	Work in progress		
12350	Construction	295,850,472.17	
12351	Consultant	41,469,724.58	
12352	Statutory fees & other Charges	4,119,623.00	
12353	Purchase of Land		
12354	Loans to the banks		
12355	Retentions	6,258,854.39	
12359	Work in progress, Total	347,698,674.14	
12400	Debtors/ Account Receivable		
12401	Debtors Accounts Receivable	21,214,700.54	
12402	PS Ministry of Lands&Housing		16,118,282.40
12403	PS Ministry of Housing		
12404	Mortgage Principal In Arrears		
12405	Rent and serv. charge arrears	20,938,719.00	
12406	Service Charge Arrears	4,863,627.10	
12459	Debtors Balances	30,898,764.24	
12500	Cash & Bank Balances		
12502	KCB (Deposts A/C)	1,116,526,398.31	
12504	KCB (Operation A/C)		6,634,287.62
12505	Investment Deposit on Call	100,000,000.00	
12506	Retention Money Acc.		
12507	Guarantee A/C		
12665	Petty Cash		308,686.00
12699	Cash & Bank Balances, Total	1,209,583,424.69	
12999	Current Assets, Total	1,588,180,863.07	
20000	Equity & Liabilities		
21100	Reserves		
21101	Revenue Reserve		639,830,617.31
21120	Capital Reserves		
21130	Property Validation		100,009,208.00
21135	Loan Agents(Capital)		
21140	Government Contribution Grant		4,285,317,109.70
21150	Deffered income		528,152,882.05
21159	Capital Reserve Total		5,177,199,813.42
21999	Reserves, Total		5,553,309,817.06
22201	Comm VAT		107,230,664.50
22202	Creditors/ Accruals	1,865,926.00	
22204	Contractor/Sub-Cont Retetion		246,050,341.29
22210	Account Payable(10% Deposits)		
22215	Income Tax		49,020,452.10
22216	Other Deposits		37,785,754.12
22217	Bank Loan(Repayments)		1,140,654.40
22218	Service Charge		2,697,024.11
22219	Rent Security Deposit		642,636.00
22260	Salaries		
22261	P.A.Y.E		
22263	N.H.I.F		

Trial Balance

Period: 01/07/12..30/06/13

CIVIL SERVANTS HOUSING SCHEME FUND(CSHSF)

G/L Account: Date Filter 01/07/12 30/06/13

No.	Name	Balance	
		Debit	Credit
10001	Non Current		
10500	Mortgage		
10505	Mortgage Recoverable	2,366,997,516.68	
10507	Mortgage Interest In Arrears		
10509	Group Insurance Recovery	25,918,331.60	
10511	Mortgage Finance-HFCK	538,418,361.60	
10513	Mortgage Finance-S& L	747,229,834.91	
10700	Mortgage Total	3,678,564,044.79	
10801	Mortgage Land & Building	40,031,000.00	
11100	Land and Buildings		
11101	Land &Building, Cost/Revaluati	1,013,395,776.35	
11102	Accumulated Depreciation		25,334,894.41
11109	Land & Buildings, NBV	988,060,881.94	
11200	Furniture & Fittings		
11201	Furniture & Fittings, Cost	7,328,831.00	
11202	Accumulated Depreciation		3,704,048.23
11209	Furniture & Fittings, NBV	3,624,782.77	
11300	Motor Vehicles		
11301	Motor Vehicle, Cost	4,016,157.00	
11302	Accumulated Depreciation		3,614,087.76
11309	Motor Vehicle, NBV	402,069.24	
11400	Office Equipment		
11401	Office Equipment, Cost		
11402	Accumulated Depreciation		
11409	Office Equipment, NBV		
11500	Computer Equipment		
11501	Computer & accesories, Cost	38,931,551.53	
11502	Accumulated Depreciation		28,131,237.22
11509	Computer Equipment, NBV	10,800,314.31	
11599	Total, Non Current Assets	4,721,483,093.05	
11600	Intangible Assets		
11601	Computer Software		
11602	Accumulated Depreciation		
11609	Intangible Assets, Total		
12000	Current Assets		
12050	Inventory, Begin		
12060	Inventory		
12080	Inventory Total		
12200	Trade & Other Receivables		
12201	Imprest		
12202	Staff loans		
12203	Trade Receivables		
12204	Interest Accrued		
12205	Salary in lieu of notice		
12290	Fuel Deposit		
12299	Trade Other Recievable,Total		

1. ACCOUNTING POLICIES

a) Basis of accounting

The financial statements are prepared on the historical cost basis

b) Income

Income comprises grants from various donors and other income. Operating grants are recognized over the period necessary to match them with related expenses.

c) Expenditure

Expenditure comprises expenses incurred directly for and in support of programme activities. These are recognised on accrual basis.

d) Property and Equipment

Property and equipment are stated at the Net Book Value(cost less accumulated depreciation).

Depreciation is charged on the reducing balance method using the following annual rates:

Land and Building	2.50%
Computers & Printers	33.33%
Motor Vehicles	25.00%
Office Equipment	12.5%
Furniture, Partitions & Fittings	12.5%

Full depreciation is charged in the year of purchase / acquisition and non in the year of disposal.

e) Foreign currency transactions

Foreign currency transactions during the year(where applicable) are converted into Kenya Shillings at rates ruling at the transactions dates.

f) Cash and cash equivalents

Cash and cash equivalents comprise balances held in current and investment accounts with banks and cash on hand.

g) Deferred income

Unexpended grant receipts are deferred and recognized as income when the related expenses are incurred.

This also includes G/L accounts that only have a balance
 G/L Account No: 10511, Date Filter: 01/07/12 30/06/13

Posting D	Document N	External Doc	Personal N	Description	Net Change		Balance	Entry No.
					Debit	Credit		
	10511			Mortgage Finance-HFCK			427,533,473.35	
03/10/12	4271	007909/0079		Mortgage Finance-HFCK	89,201,196.35		516,734,669.70	580471
14/11/12	C1075842			HOUSING FINANCE COMPAN		9,157,455.15	507,577,214.55	542243
04/04/13	A201301747	SWIFT TRA		PRINCIPLE REPAYMENT		19,158,852.95	488,418,361.60	559565
25/06/13	4457	008069		Mortgage Finance-HFCK	50,000,000.00		538,418,361.60	611519
				Mortgage Finance-HFCK	139,201,196.35	28,316,308.10	538,418,361.60	

This also includes G/L accounts that only have a balance
 G/L Account No 10513, Date Filter 01/07/12 30/06/13

Posting D	Document N	External Doc	Personal N	Description	Net Change		Balance	Entry No.
					Debit	Credit		
-	10513			Mortgage Finance-S& L			641,378,697.42	
09/08/12	C0382228			SAVINGS & LOANS (KCB MO		11,297,398.27	630,081,299.15	537920
18/09/12	4268	007908		Mortgage Finance-S& L	100,000,000.00		730,081,299.15	580490
13/03/13	A201301174	RTGS		SAVINGS AND LOAN(KCB M		14,247,460.80	715,833,838.35	557175
28/05/13	A201302483	RTGS		SAVINGS & LOAN (KCB MOR		5,791,710.87	710,042,127.48	563487
28/05/13	A201302484	RTGS		SAVINGS & LOAN (KCB MOR		12,812,292.57	697,229,834.91	563491
31/05/13	4440	008053		Mortgage Finance-S& L	50,000,000.00		747,229,834.91	613152
				Mortgage Finance-S& L	150,000,000.00	44,148,862.51	747,229,834.91	

GOVERNMENT CONTRIBUTION GRANT
 CIVIL SERVANTS HOUSING SCHEME FUND(CSHSF)

G/L Account: No.: 21140

				Net Change				
Posting Da	Document N	External Docu	Description	Debit	Credit	Balance	Entry No.	
21140 Government Contribution Grant						0 00		
10/02/05	JVS-001		KONGONI SOUTH C-18 FLATS		24,960,000 00	24,960,000 00	442127	
10/02/05	JVS-001		SUNGURA -24 FLATS		25,240,000 00	50,200,000 00	442129	
10/02/05	JVS-001		MAYFAIR-15 FLATS		19,400,000 00	69,600,000 00	442131	
10/02/05	JVS-001		MUKENIA 20 FLATS		24,160,000 00	93,760,000 00	442133	
10/02/05	JVS-001		KABRAS SOUTH B -7 FLATS		6,240,000 00	100,000,000 00	442135	
10/02/05	JVS-001		MUGOYA -144 MAISONETTES		375,890,666 00	475,890,666 00	442137	
10/02/05	JVS-001		N/WEST -71 MAISONETTES		133,966,000 00	609,856,666 00	442139	
10/02/05	JVS-001		RUBIA -280 MAISONETTES		487,242,000 00	1,097,098,666 00	442141	
10/02/05	JVS-001		KILELESHWA FLATS-24 FLATS		48,000,000 00	1,145,098,666 00	442143	
10/02/05	JVS-001		KILELESHWA ESTATE-182 MAISONET		552,316,863 00	1,697,415,529 00	442145	
10/02/05	JVS-001		KIBERA-294 FLATS		216,080,000 00	1,913,495,529 00	442147	
10/02/05	JVS-002		MAYFAIR-CORRECTION OF VALUE	320,000 00		1,913,175,529 00	442161	
09/06/05	080213		MINISTRY OF LANDS AND HOUSING		241,694,296 80	2,154,869,825 80	399805	
30/06/05	5670		REFUNDS FROM MINISTRY OF LANDS		58,905,703 20	2,213,775,529 00	417861	
30/06/05	5670		REFUND CORRECTION	600,000 00		2,213,175,529 00	417863	
24/10/05	3825360	386	P/S MINISTRY OF LANDS AND HOUS		50,000,000 00	2,263,175,529 00	350229	
16/11/05	4744020	480	GOVERNMENT ESTATE DEPARTMEN		56,816,861 10	2,319,992,390 10	350417	
05/04/06	5600605	1119	MINISTRY OF LANDS & HOUSING		41,059,607 30	2,361,051,997 40	351695	
27/04/06	5600738	1257	MINISTRY OF LANDS AND HOUSING		50,000,000 00	2,411,051,997 40	351971	
24/07/06	6457784	1687	MINISTRY OF LANDS & HOUSING		80,000,000 00	2,491,051,997 40	352831	
08/12/06	7249573	726	MINISTRY OF HOUSING		112,650,000 00	2,603,701,997 40	354373	
08/01/07	7249994	881	MINISTRY OF HOUSING		112,650,000 00	2,716,351,997 40	354683	
05/03/07	7250815	4587	MINISTRY OF HOUSING		75,150,000 00	2,791,501,997 40	362095	
30/05/07	7753267	10336	MINISTRY OF HOUSING		112,650,000 00	2,904,151,997 40	373593	
20/06/07	0936	688	P/S MINISTRY OF HOUSING	129,393,850 50		2,774,758,146 90	417858	
23/01/08	9554058	5353	MINISTRY OF HOUSING		20,000,000 00	2,794,758,146 90	387003	
12/02/08	9554777	5472	MIN OF HOUSING		92,000,000 00	2,886,758,146 90	387005	
14/02/08	9554791	5484	MINISTRY OF HOUSING		116,250,000 00	3,003,008,146 90	387009	
30/05/08	A0762794	6294	MIN OF HOUSING		105,000,000 00	3,108,008,146 90	387007	
08/12/08	A1582491	1073	MINISTRY OF HOUSING		86,615,617 05	3,194,623,763 95	389143	
24/04/09	A3241473	2189	MINISTRY OF HOUSING		110,115,059 10	3,304,738,823 05	391369	
02/02/10	A5381641	2401	MINISTRY OF HOUSING		55,725,912 85	3,360,464,735 90	396975	
21/04/10	A6459013	3081	MINISTRY OF HOUSING		60,348,381 80	3,420,813,117 70	398319	
30/06/10	A6925417	3579	MINISTRY OF HOUSING		54,468,446 50	3,475,281,564 20	399315	
05/01/11	B0384442		MINISTRY OF HOUSING		80,035,545 50	3,555,317,109 70	453492	
30/06/11	JV-00014		Revenue Grant		115,000,000 00	3,670,317,109 70	460592	
19/04/12	A9458205	RTGS	MINISTRY OF HOUSING		215,000,000 00	3,885,317,109 70	503650	
05/10/12	C0738000	EFT	MINISTRY OF HOUSING		200,000,000 00	4,085,317,109 70	538624	
27/05/13	A201302475	RTGS	MINISTRY OF HOUSING		200,000,000 00	4,285,317,109 70	563473	

15. STAFF COSTS

Staff that managed the Fund during the financial year under focus were attached from the Ministry of Housing at no cost to the Fund.

16. TAXATION

The Fund, being a non profit making entity, is not liable to Income Tax. No provision has therefore been made in these financial statements for the Income Tax and the Fund will soon seek official exemption from Kenya Revenue Authority.

17. CURRENCY

The Financial Statements are presented in Kenya Shillings (Kshs).

