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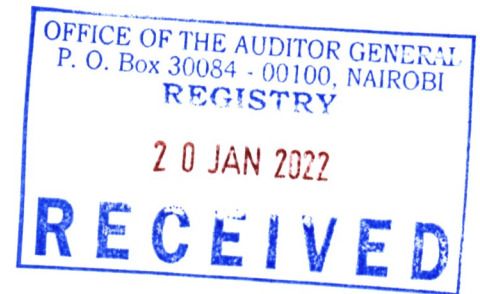
THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR HOUSING AND
URBAN DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE, 2021**





NATIONAL GOVERNMENT ENTITY
MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN
DEVELOPMENT AND PUBLIC WORKS
STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED JUNE 30, 2021

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

The Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works was formed on 11th May, 2020. At cabinet level, the Ministry is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction.

Vision

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

Mission

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

Our Core Functions

The functions for the State Department for Housing and Urban Development in the Ministry of Transport, Infrastructure, Housing and Urban Development are derived from the Executive Order No.1/2020.

Among them are the;

- Housing Policy Management
- Development and Management of Affordable Housing
- Management of Building and Construction Standards and Codes
- Shelter and Slum Upgrading
- Management of Civil Servants Housing Scheme
- Development and Management of Government Housing
- Oversee the establishment of an effective, efficient and sustainable Urban Public Transport system within the Nairobi Metropolitan Area.
- Urban Planning and Development

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Our Core Values

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

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

Our Strategic Objectives

The strategic objectives are:

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

(b) Key Management

The state department day-to-day management is under the following key organs:

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

(c) Departments

The State Department comprises the following;

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




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(d) Institutions



- National Housing Corporation
- The Nairobi Metropolitan Area Transport Authority (NaMATA)
- Integrated Project Delivery Unit (IPDU)
- Kenya Building Research Centre)

(e) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

| No. | Name | Designation | |
|-----|-------------------------|---|--|
| 1. | James W. Macharia, EGH | Cabinet Secretary |  |
| 2. | Charles M. Hinga, CBS | Principal Secretary - Accounting Officer |  |
| 3. | Ibrahim M. Hussein, OGW | Secretary, Administration |  |

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| No. | Name | Designation | |
|-----|---------------------------|---|--|
| 4. | QS. Patrick M. Bucha, MBS | Secretary, Housing |  |
| 5. | Eng. Benjamin Njenga | Secretary, Urban and Metropolitan Development |  |

(f) Fiduciary Oversight Arrangements

Composition of the Committee Members

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

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

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

The committee was responsible and instrumental in:

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

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

- i. Corruption Prevention Committee**
 - i. Setting priorities in the prevention of corruption within the State Department
 - ii. Planning and coordinating corruption prevention strategies
 - iii. Integrating all corruption prevention initiatives in the State Department
 - iv. Receiving and reviewing reports on corruption reports made by staff and other stakeholder. Evidence of concrete measures taken must be made available and referrals to other agencies well documented.
 - v. Spearheading corruption prevention campaigns within the State Departments
 - vi. Monitoring and evaluating the impact of corruption prevention campaigns within the State Department
- ii. Audit Committee Activities**
 - i. Evaluating adequacy of management procedures with regard to risk management, control and governance
 - ii. Reviewing and approving the audit charter and the internal audit manual work plans
 - iii. Reviewing the internal and external audit findings/recommendation and proposing necessary action
 - iv. Reviewing the systems established to ensure sound public financial management and internal controls, compliance with policies, laws, regulations, procedures, plans and ethics.
 - v. Initiating special audit/investigation on any allegations, concerns and complaints regarding, lack of accountability and transparency in consultation with the Accounting Officer.
 - vi. Any other task which are within the mandate of the committee
- iii. Budget Implementation Committee Activities**
 - i. To review and consider the cash flow plans
 - ii. To review the utilization of cash limits and consider any changes as may be required
 - iii. To review the utilization of donor funds voted for the MDA
 - iv. To advise the Accounting Officer on any changes related to the budget implementation
 - v. To review and recommend reallocation of expenditures
 - vi. To review and approve the submission of the expenditure returns, IPPD, Pending Bills, A.I.A returns for the MDAs and recommend the actions to be taken
 - vii. To participate in Sector Working Groups; and
 - viii. To prepare budgets in consultation with Heads of Departments
- iv. Parliamentary Committee Activities**
 - i. Gather information on issues raised
 - ii. Receive and compile the gathered information
 - iii. Facilitate the Cabinet Secretary's appearance at the parliament and Senate as requested
 - iv. Make follow up on issues raised form both National Assembly and the Senate
 - v. Submit responses as required and agreed by the Cabinet Secretary
 - vi. Make annual reports on all matters attended to in response to parliament concerns

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v. Development Partner Oversight Activities

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

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

vi. Human Resources Management Advisory Committee Activities

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

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

vii. Training Committee activities

This is the committee charged with the responsibilities of human resource development needs. Their duties include:

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

(g) Entity Headquarters

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

(h) Entity Contacts

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

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(i) Entity Bankers

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

(j) Independent Auditors

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

(k) Principal Legal Adviser

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

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2. FORWARD BY THE CABINET SECRETARY

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

As a result of prudent expenditure, key flagship projects and programmes were implemented and completed. These projects among them include: 1,370 housing units under Affordable Housing Programme one of the pillars of the Big Four Agenda; 300 housing units for Police service, which goes a long way to boost housing needs for the disciplined forces; Uhuru Business Park in Kisumu County will enhance incomes for traders in Kisumu City; to regularise land tenure in informal settlements, 5,274 title deeds were issued in Nakuru, Kilifi and Mombasa. Further, 10 railway stations within Nairobi Metropolitan Region were upgraded to decongest Nairobi City through commuter Rail Services.

As a strategy to establish and strengthen urban institutions and deliver improved infrastructure and services to citizens, the Government through Kenya Urban Support Program (KUSP) disbursed Kshs 28.149 billion as grant to 45 Counties (except Nairobi and Mombasa Counties because of their special infrastructural needs).

During the 2020/21 FY, approved budget was Ksh. 28,236,506, 640 and the actual expenditure stood at Ksh. 26,568,220,000 which constitute 94% absorption level. The expenditure level for the period under review remained generally good due to improved project management. The overall analysis of approved budget versus actual expenditures is shown in the table 1 below.

Table 1: Analysis by category of expenditure: Economic Classification (Kshs. Million)

| Economic Classification | Approved Budget | Actual Expenditure |
|---|-----------------|--------------------|
| | 2020/21 | 2020/21 |
| Programme 1 - Housing Development and Human Settlement | | |
| Current Expenditure | 528.51 | 525.44 |
| Compensation to Employees | 380.61 | 380.61 |
| Use of goods and services | 147.90 | 144.83 |
| Current Grants and Transfers | | |
| Other Recurrent | | |
| Capital Expenditure | 3,400.26 | 2,646.20 |
| Acquisition of Non-Financial Assets | 3,400.26 | 2,646.20 |
| Capital Grants and Transfers | | |
| Other Development | | |
| Total Expenditure, P.0102 | 3,928.77 | 3,171.64 |
| Programme 2- Urban and Metropolitan Development | | |
| Current Expenditure | 163.18 | 162.51 |
| Compensation to Employees | 72.72 | 72.72 |
| Use of goods and services | 50.46 | 49.79 |

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| Economic Classification | Approved Budget | Actual Expenditure |
|---|------------------|--------------------|
| | 2020/21 | 2020/21 |
| Current Grants and Transfers | 40.00 | 40.00 |
| Other Recurrent | | |
| Capital Expenditure | 23,844.30 | 22,936.96 |
| Acquisition of Non-Financial Assets | 23,844.30 | 22,936.96 |
| Capital Grants and Transfers | 0 | 0 |
| Other Development | | |
| Total Expenditure, P.0105 | 24,007.48 | 23,099.47 |
| Programme 3- General Administration, Planning and Support Services | | |
| Current Expenditure | 300.26 | 297.11 |
| Compensation to Employees | 212.76 | 212.76 |
| Use of goods and services | 87.50 | 84.35 |
| Current Grants and Transfers | | |
| Other Recurrent | | |
| Capital Expenditure | - | - |
| Acquisition of Non-Financial Assets | | |
| Capital Grants and Transfers | | |
| Other Development | | |
| Total Expenditure, P.0106 | 300.26 | 297.11 |
| Total Expenditure, Vote 1094 - SHUD | 28,236.51 | 26,568.22 |

Source: State Department for Housing and Urban Development

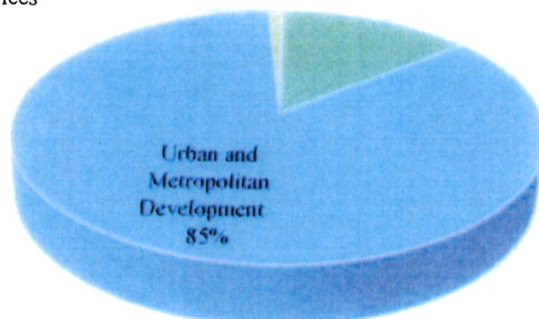
Analysis of Approved Budget by Programmes

During the 2020/21 F/Y, Housing Development and Human Settlement was allocated 3,928.77 million which constitutes 14% of the approved budget, Urban and Metropolitan Development was allocated 24,007.48 million which constitutes 85% of the approved budget and General Administration, Planning and Support services was allocated 300.26 million constituting 1% of the approved budget respectively as shown below.

APPROVED BUDGET BY PROGRAMMES

General Administration, Planning and Support Services
1%

Housing Development and Human Settlement
14%



Source: State Department for Housing and Urban Development

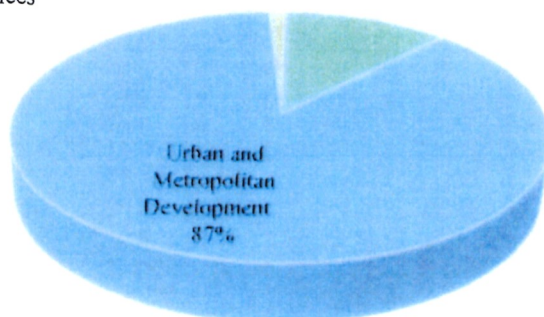
Analysis of Actual expenditures by Programmes

During the 2020/21 F/Y, Housing Development and Human Settlement programme expenditure amounted to 3,171.64 million constituting 12% of the actual expenditures, Urban and Metropolitan Development programme actual expenditure was 23,099.47 million which constitutes 87% and actual expenditure for General Administration, Planning and Support services programme amounted to 297.11 million reflecting 1% of the actual expenditure as shown below.

ACTUAL EXPENDITURE BY PROGRAMMES

General Administration, Planning and Support Services
1%

Housing Development and Human Settlement
12%



Source: State Department for Housing and Urban Development

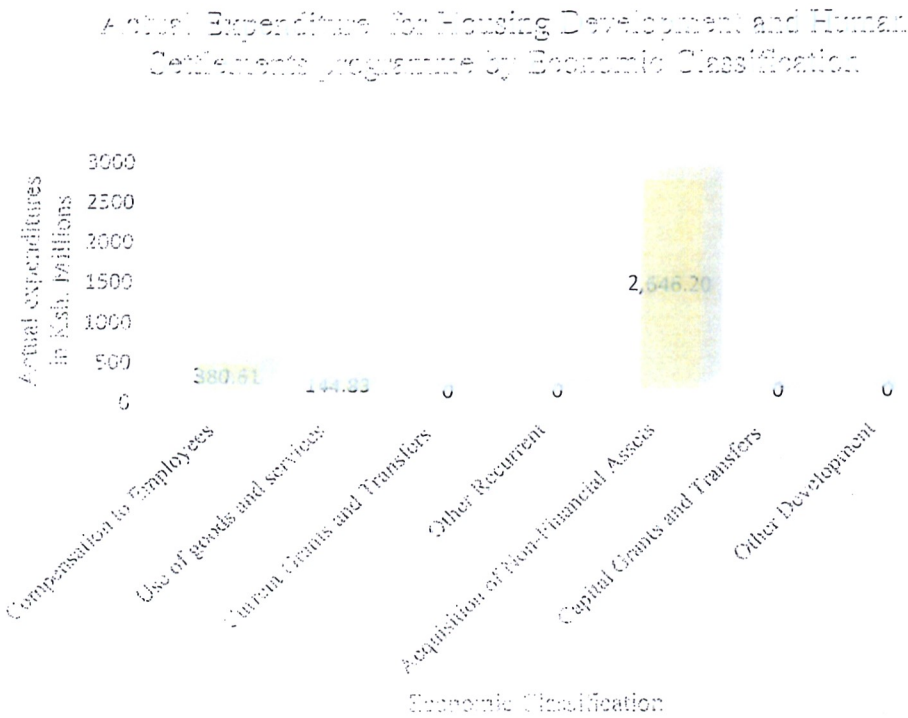
Analysis of Expenditure for Housing Development and Human Settlements programme by Economic Classification

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During the 2020/21 F/Y, actual expenditure for Housing Development and Human Settlement programme by economic classification were as follows; Compensation to employees amounted to Kshs 380.61 million, use of goods and services amounted to Kshs 144.83 million and acquisition of Non – Financial Assets amounted to Kshs 2,646.20 million. Analysis of actual expenditures for Housing Development and Human Settlements programme by Economic Classification is shown in the bar graph below.



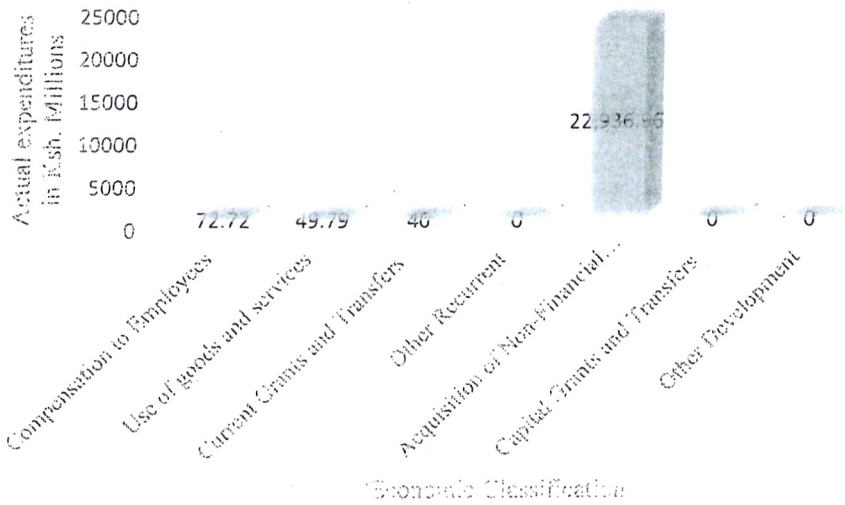
Source: State Department for Housing and Urban Development

Analysis of Expenditure for Urban and Metropolitan Development Programme by Economic Classification

During the 2020/21 F/Y, actual expenditure by economic classification for Urban and Metropolitan Development Programme were as follows; Compensation to employees amounted to Kshs 72.72 million, use of goods and services amounted to Kshs 49.79 million, Current Grants and Transfers amounted to Kshs 40 million and Acquisition of Non-Financial Assets amounted to Kshs 22,963.96 million. Analysis of actual expenditures for Urban and Metropolitan Development Programme by Economic Classification is shown in the bar graph below

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Actual Expenditure for Housing Development and Human Settlements programme by Economic Classification



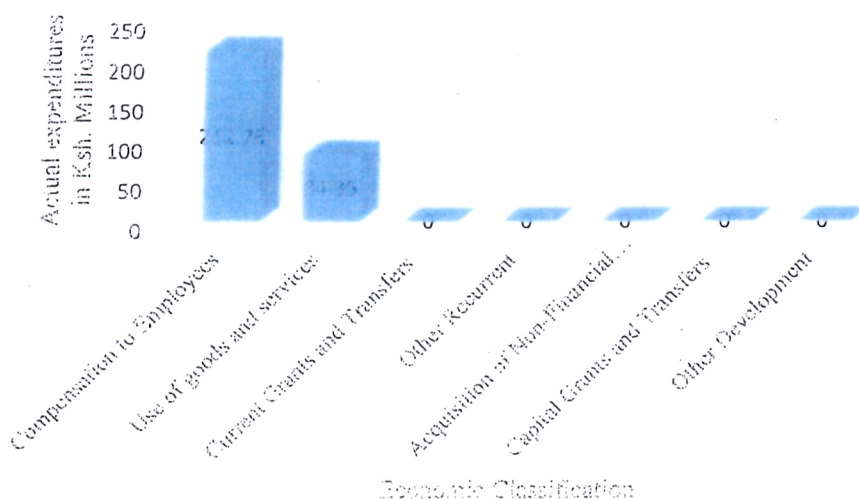
Source: State Department for Housing and Urban Development

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

In the 2020/21 F/Y, the actual expenditure for General Administration, Planning and Support Services Programme by economic classification were as follows; Compensation to employees amounted to Kshs 212.76 million while use of goods and services amounted to Kshs 84.35 million. Analysis of actual expenditures for General Administration, Planning and Support services by Economic Classification is shown in the bar graph below.

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Actual Expenditure For General Administration, Planning and Support Services by Economic Classification



Source: State Department for Housing and Urban Development

Summary of Major Achievements

a) Housing Development and Human Settlement

Completed construction of 1370 affordable housing units in Park Road, Nairobi; established and operationalized the National Housing Development Fund (NHDF) to facilitate construction of affordable housing; completed construction of 300 housing units for National Police and Kenya Prison Services while others are under construction; completed 220 housing units for Civil Servants in Machakos and Embu; facilitated 644 Civil Servants with mortgage facility to own; established 8 Constituency Appropriate Building and Construction Technology (ABMT) centres and trained 2,550 new trainees on the use of ABMTs; and refurbished 526 Government pool housing units.

280,000 youth and women were engaged under *Kazi Mtaani Programme* as a covid-19 mitigation measure in labour-for-wage cleaning and sanitation activities in informal settlements across all Counties; completed 462 housing units under Sustainable Neighborhood in Mavoko; constructed Uhuru Business Park in Kisumu; upgraded 13.2km of roads to Bitumen standards in West Pokot, Kitui, Meru and Nairobi Counties; constructed 2 footbridges in Nairobi; 9 classrooms & supporting facilities under construction in informal settlements in Tharaka Nithi and Isiolo Counties at 85% completion level. 5,274 title deeds were issued to some informal settlements of Nakuru and Kilifi to regularize land tenure.

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b) Urban and Metropolitan Development

Upgraded 10 No. railway stations within NMR; constructed Karandini, Mwariro, Ngong, Kikuyu, Ruiru, Juja, Kihara, Kamkunji, Ngong road and Dagoreti markets. Githurai market on-going at 90%. Construction of Mitubiri landfill is ongoing at 95%. Completed 16.5Km of storm water drainage in Narok and Kerugoya; constructed 2 primary and secondary schools under Poor Urban programme; completed 6 flagship markets; completed 9 ESP markets; Establishment of GIS Based Mass Valuation System for Nairobi City County ongoing at 80% while implementation of Kisumu Urban Project (KUP) is ongoing at 98%.

As a strategy to establish and strengthen urban institutions and deliver improved infrastructure and services to citizens, the Government through Kenya Urban Support Program (KUSP) disbursed Kshs 28.149 billion as grant to 45 Counties (except Nairobi and Mombasa Counties because of their special infrastructural needs).

c) General Administration, Planning and Support Services

This programme offers administrative and support services to the Sub-sector and the following are the key outputs achieved: 67 officers trained on various programmes; conducted customer satisfaction and work environment baseline surveys; and sensitized officers on Staff Performance Appraisal System and HIV/AIDS awareness.

Pictorials for Key Achievements

1) 1,370 Affordable Housing units, Nairobi



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- 2) 462 Housing units, Sustainable Neighborhood Housing Project (SNP) in Mavoko – Project is 100 % Complete



Mavoko SNP project

- 3) Uhuru Business Park Kisumu Town, Kisumu County – Project is 100 % Complete



Uhuru Bussiness Park, Kisumu County

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4) Majengo Social Hall, Meru



5) Chaka Market hub, Nyeri



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6) Civil Servants Housing Units, Embu



7) Kenya Prisons Service Housing Units, Kakamega



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- 8) Kenya Informal Settlements Improvement Project (KISIP) - Completed Infrastructure investments that include access roads, High mast security lighting and footpaths. Land tenure regularization was undertaken in 13 Counties. This comprises of planning, survey, issuance of allotment letters and titles. 5,103 title deeds prepared, 750 of which have been issued.



Roads, footpaths and high mast lighting installed in Informal settlements



Title deeds issues in Mombasa

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9) Schools in Poor Urban Areas Programme, Khadija Secondary and Primary- Mombasa



Khadija Secondary and Primary- Mombasa

Emerging issues

The Covid-19 Pandemic stood out as the strongest emerging issue. As a result, the State Department spearheaded the National Hygiene Programme duped *Kazi Mtaani* targeting 280,000 youth and women in informal urban areas to cushion them during the pandemic. The Pandemic affected project funding and implementation, there were budgetary cuts in allocated budget as most funding was directed to programmes that were geared in containing the pandemic. Project completion dates were also affected during this period since contractors reduced its work force thus slowing most of the works.

Key risk management strategies

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

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

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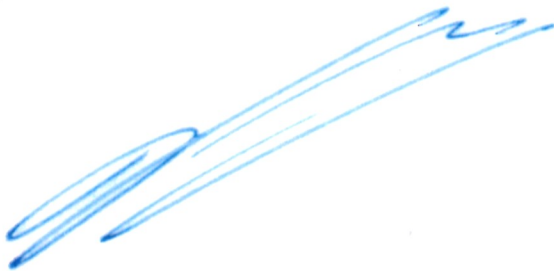
Implementation Challenges

1. Legal challenges on implementation of Housing Fund.
2. Lack of attractive incentives to spur private sector participation in low cost housing provision
3. Lengthy process of acquiring Land ownership documents.
4. Inadequate funding coupled with delayed release of exchequer leading to pending bills.
5. Conflicting Designs where a project is implemented by many agencies in the same site
6. Untimely release of exchequer causing delays.
7. Political interference

Solutions for overcome above Challenges

1. Alignment of budget under National Government by both “Big Four” Drivers and Enablers ensures that there is common approach to implementation of key projects.
2. Approval of proposed sector incentives
3. Stakeholders involvement (at both National and County level) at all phases of project ensure effective achievement of intended objectives.
4. Explore use of PPPs in project implementation
5. Harmonization of designs across different implementing agencies where different projects are implemented on the same or adjacent site.
6. Engage National Treasury on enhanced budgetary allocation and timely release of funds.
7. Engage political leadership as early as possible during and throughout the planning process, including local County Assembly representatives and the respective planning committees in the counties

Sign.



James Wainaina Macharia, EGH
CABINET SECRETARY

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3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

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

The key strategic objectives as per the strategic plan for 2018 - 2022 plans are to:

a) Key Result Area 1: Policy, Legal, Regulatory and Institutional Framework

Strategic Objective: To Formulate and/or Review and Co-ordinate Implementation of Requisite Policies, Legal, Regulatory and Institutional Framework

b) Key Result Area 2: Quality of Service, Safety and Security

Strategic Objective: To Improve Quality of Service, Safety and Security

c) Key Result Area 3: Research and Innovation

Strategic Objective: To Enhance Research and Development

d) Result Area 4: Development of Physical Infrastructure and Facilities

Strategic Objective: To Expand, Modernize and Maintain Integrated, Efficient and Sustainable Transport Systems

Progress on attainment of Strategic Objectives

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

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| Program | Strategic Objective | Outcome | Indicator | Performance |
|--|--|---|---|--|
| Housing Development and Human Settlement | To Expand, Modernize and Maintain Integrated, Efficient and Sustainable Transport Systems | Access to affordable and decent housing as well as enhanced estates management services | No. of housing units constructed | 2,352 units completed |
| | To Formulate and/or Review and Co-ordinate Implementation of Requisite Policies, Legal, Regulatory and Institutional Framework | Access to affordable and decent housing as well as enhanced estates management services | Housing Act enacted | Review of draft Bill ongoing |
| | | | National Slum Upgrading and Prevention Bill (NSSUP) enacted | Policy in place and draft Bill submitted to Parliament |
| | To Enhance Research and Development | Access to affordable and decent housing as well as enhanced estates management services | No. of ABMT centres established | 8 centres completed in Pokot South, Konoin, Kajiado South, Ugenya, Bahati, Mandera West, Kieni and Kesses constituencies |
| | | | No. of new trainees | Trained 2,550 new trainees |
| | Urban and Metropolitan Development | To Improve Quality of Service, Safety and Security | Sustainable urban planning, development and management | No. of National urban disaster centres constructed |

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| Program | Strategic Objective | Outcome | Indicator | Performance |
|---------|---------------------|---------|--------------------------------|---|
| | | | No. of market hubs constructed | The completed markets are Kikuyu; Kihara; Mwariro; Ruiru; Juja; Karandini; Dagoretti; and Ngong markets |

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II MANAGEMENT DISCUSSION AND ANALYSIS ACHIEVEMENTS OF PROJECTS AND PROGRAMMES FOR 2020/2021 FY

| PROJECT/PROGRAM COMPONENTS | TARGETS | | DETAILED IMPLEMENTATION STATUS/ACHIEVEMENTS |
|--|-----------------------|--|--|
| | MTP III TARGETS | TARGETS 2020/2021 | |
| Affordable housing programme | 400,000 housing units | Completion of 1370 housing units in Parkroad | 1370 units completed and allocated to beneficiaries |
| | | Construction to 5% completion level of 7,870 housing units in Starehe -3,370 and Shauri Moyo -4,500) | <ul style="list-style-type: none"> Negotiations with the developer ongoing for the development of Shauri and Starehe |
| Social Housing Development | 100,000 housing units | Achieve 20% of construction works of 7,395 housing units in Kibera Soweto East Zone B (4,435No.) and Mariguini South B (2,690No.) informal settlements | <ul style="list-style-type: none"> Kibera Soweto East Zone B fenced, developer identified. Awaiting AG advice on contract signing. Mariguini South B - Project designs done but progress hampered by court case which has since been uplifted. |
| Civil Servants Housing programme | 10,400 housing units | <ul style="list-style-type: none"> Completion of 613 housing units Design and award tender for construction of 1350 units | <ul style="list-style-type: none"> 200 housing units in Machakos, completed 193 units in Kiambu at 94% and 220 units in Embu at 96%. Bids evaluation ongoing for construction of 1,350 units in Nyeri, Nakuru, Eldoret, Kisii and Meru. |
| National Police & Prisons Services Housing Programme | 7,394 housing units | Completion of 1,364 units | <ul style="list-style-type: none"> 300 housing units completed and handed over in Narok police station (60), Kakamega prisons (60), Kapenguria Prison (60), Eldama Ravine APS (60) and Kitui (AP Border Patrol School) (60). 1064 units under construction at an average of 65% completion level |

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| PROJECT/PROGRAM COMPONENTS | TARGETS | | DETAILED IMPLEMENTATION STATUS/ACHIEVEMENTS |
|--|--------------------------|---|---|
| | MTP III TARGETS | TARGETS 2020/2021 | |
| Mavoko Sustainable Neighborhood Housing Project (SNP) | 462 housing units | 100% completion | 100% complete |
| Construction of 1.2km Lukenya sewer line | 100% completion of works | 100% completion of works | 90% complete |
| Implementation of National Hygiene Programme (Kazi Mtaani) – <i>presidential directive</i> | NA | Engagement of 283,000 youth and women to undertake hygiene activities in urban informal settlements | 269,399 workers were engaged countrywide to undertake environmental clean ups, beautification, greening and drainage improvement. |
| Construction of Uhuru Business Park Kisumu Town, Kisumu County - <i>Presidential Directive</i> | Completion | 100% completed | 100% complete |
| Construction of Nakuru Multipurpose Market in Nakuru County - <i>Presidential Directive</i> | Completion | 50% completed | 45 % complete |
| Installation of social and physical Infrastructure in various slums and informal settlements | 100% completed | 100% completed | <ul style="list-style-type: none"> • Buchifi market, Kakamega -100% • Social Hall in Majengo Slums, Meru Town – 100% • 5 No. Classrooms, Administration & Ablution Blocks in Kiwanjani Primary School, Isiolo Town- 100% • Upgrading to bitumen standards of 3.7 km KCB-Slaughter House Road in Mwingi Town – 85% complete • Construction of Ngaru Market in Kirinyaga County – 90% • Construction of Boarding facilities at Chiakariga girls secondary school in Tharaka Nithi County – 65% complete |

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| PROJECT/PROGRAM COMPONENTS | TARGETS | | DETAILED IMPLEMENTATION STATUS/ACHIEVEMENTS |
|---|--|--|--|
| | MTP III TARGETS | TARGETS 2020/2021 | |
| | | | <ul style="list-style-type: none"> Construction of boarding facilities at Milimani primary school Nakuru town, Nakuru County – 30% complete |
| Establishment of Appropriate Building Technology (ABMT) Centres | Establish 25 ABMT centres | Establish 8 ABMT centres established | <ul style="list-style-type: none"> 8 center completed in Pokot South, Konoin, Kajiado South, Ugenya, Bahati, Mandera West, Kieni and Kesses constituencies |
| Operationalization of a National Housing Development Fund | Operational fund | Operational fund | Fund established and managed by NHC Ksh506 M spend on Parkroad housing |
| Kenya Informal Settlement Improvement Project (KISIP) | Implement 50% of identified activities under KISIP II | 100% completion of targeted activities | KISIP I was completed in 2019/2020 . MoUs with participating Counties signed, Financing agreements signed with Donors and procurement on going for implementation of KISIP II |
| Completion of Mitubiri sanitary landfill | 100% complete | 100% complete | 95% complete |
| Improvement of Commuter Rail Stations | Upgrade 10 railway stations | Improve 2 stations | Improvement of Pipeline and Donholm Stations undertaken |
| Kenya Urban support Programme (KUSP) | Disburse Urban Development Grants (UDG) to qualifying Counties | 100% | 80% of disbursements of UDG to the benefitting Counties |
| Completion of flagship Markets within Nairobi Metropolitan Region | Complete 7 markets | 100% completion | Kikuyu; Kihara; Mwariro; Ruiru; Juja; Karandini; and Ngong markets completed |
| Redevelopment of Githurai market hub | 100% completion | 90% | 90% complete |
| Redevelopment of Kamkunji market | 100% completion | 100% | 100% |
| Redevelopment of Dagoretti market | 100% completion | 100% | 100% |

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| PROJECT/PROGRAM COMPONENTS | TARGETS | | DETAILED IMPLEMENTATION STATUS/ACHIEVEMENTS |
|--|-----------------|-------------------|--|
| | MTP III TARGETS | TARGETS 2020/2021 | |
| Construction of Gikomba Market hub | 100% completion | 100% | 100% |
| Construction of Chaka market hub (Phase II) | 100% completion | 100% | 100% |
| Construction of Nyansiongo Market | 50% completion | 100% | 20% |
| Construction of Muthithi Market | 100% completion | 100% | 100% |
| Rehabilitation of Siakago Market | 100% completion | 100% | 100% |
| Rehabilitation of Ishiara Market | 100% completion | 100% | 100% |
| Completion of 79 No. ESP markets (Majengo, Sigor, Banisa, Bute and Oyugis) | 100% completion | 100% | Completed-Sigor Banisa – Bute –, Kirenga -, Miruka-ongoing -Oyugis – 98% Majengo -70%, |
| Primary and secondary Schools Phase III (Kaa Chonjo and Khadija Primary Schools) | 100% completion | 100% | 100% |
| Rehabilitation of 4km storm water drainage – Narok | 100% completion | 100% | 100% |
| Construction of 6km Kerugoya storm water drainage | 100% completion | 100% | 99% |

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

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

2. Environmental performance

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

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

3. Employee welfare

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

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

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

4. Market place practices-

a) Responsible competition practice.

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

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

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

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b) Responsible Supply chain and supplier relations

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

c) Responsible marketing and advertisement

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

d) Product stewardship

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

5. Community Engagements

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

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Principal Secretary in charge of the *State Department for Housing & Urban Development* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary in charge of the State Department for housing & Urban Development accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *State Departments* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Principal Secretary in charge of the State Department for housing & Urban Development further confirms the completeness of the accounting records maintained for the *State Department*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT

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Approval of the financial statements

The *State Department's* financial statements were approved and signed by the Principal Secretary on 20/12 2021.



PRINCIPAL SECRETARY

Name: Charles M. Hinga, CBS



HEAD OF ACCOUNTING UNIT

Name: CPA Joyce G. Mutugi (Mrs)
ICPAK Member Number:4265

REPUBLIC OF KENYA



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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Housing and Urban Development set out on pages 1 to 28, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Housing and Urban Development as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Interest on Delayed Settlement of Award

During the year under review, the State Department made payments totalling to Kshs.136,953,343 to the Office of the Attorney General for on-ward transfer to a claimant in respect of an award for principal and accrued interest computed on an amount of Kshs.100,000,000 arising from case No. HC ELC NO.476 of 2012. The payment was effected in two tranches of Kshs.103,907,285 and Kshs.33,046,058 on 10 July, 2019 and 21 April, 2020 respectively. The payment was final and catered for the principal and the interest accrued from 13 March, 2015 to 31 December, 2019.

However, review of documents indicated that the claimant issued an additional demand note of Kshs.24,212,628 to the State Department as additional interest accrued for six (6) months due to failure by the Attorney General to transmit the awarded amount in time.

Consequently, the State Department is likely to incur additional expenditure of Kshs.24,212,628 that could have been avoided and hence lack of value for money on the additional expenditure.

2. Contingent Liabilities

Note 16.2 to the financial statements reflects a contingent liability of Kshs.402,494,393 relating to a contractor. The liability arose from an arbitral award to the contractor on the matter of arbitration between the contractor and the then Ministry of Local Government. The arbitral award was for two (2) contracts under the Nakuru Town Roads Project contract no. PKA/16A of Kshs.100,726,453 and PKG/16A of Kshs.301,767,941 outstanding since 31 October, 2017 and 3 June, 2018 respectively. Although the State Department had paid Kshs.305,999,999 as at 30 June, 2021, the two (2) arbitral awards had accumulated additional compound interest of Kshs.283,504,982 and additional cost of Kshs.5,390,215 both totalling to Kshs.288,895,197.

The additional amount of Kshs.288,895,197 represents an avoidable expenditure for which no value for money was obtained.

3. Uncollected Revenue from Government Houses

As previously reported, the total number of Government houses across the forty-seven (47) Counties stood at fifty-six thousand eight hundred and ninety-two (56,892) with an expected monthly rental income of Kshs.127,048,750 resulting into an annual rent potential of Kshs.1,524,585,000 assuming full occupancy. Rent collections on Government houses for the financial year amounted to Kshs.873,395,571 leading to an under performance of Kshs.651,198,429 of the full potential. Further, for the Government houses occupied by the County Governments' staff, deductions made through the respective payrolls were not remitted in full to the State Department.

Consequently, rent income due to the State Department was not collected in accordance with Regulation 43(c) of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer to ensure that all Appropriations-in-Aid due to a national government entity are collected and properly accounted for in accordance with the relevant laws, rules and regulations.

4. Boarded Houses

Examination of records on boarded houses countrywide revealed that several houses were either encroached, condemned or demolished, transferred to other entities, or converted to office for commercial use. The State Department does not have an updated inventory of all houses countrywide which could be used to approximate the rent receivable from Government houses. In the absence of updated records, the extent of unrealized revenue from such boarded houses could not be confirmed.

5. Abandoned Projects

As previously reported, the construction of one hundred (100) housing units at Emali Administration Police Training Camp at a cost of Kshs.136,705,536 had been abandoned at 85% completion stage. Management has not provided any evidence of efforts towards resumption of the works.

In the circumstances, it has not been possible to confirm whether value for money will be realized from the public funds committed to the project.

6. Gaps in Government Residential Houses Register

As previously reported, according to the inventory of Government houses provided for audit review, the Government had a total of 56,892 houses categorized into institutional, police and pool houses. The houses were further categorized into low, medium and high grades. However, the register maintained by the State Department did not contain key information such as the dates of occupancy and vacancy, occupants' details and reason for non-occupancy.

Failure to maintain a comprehensive register makes it difficult to keep track of Government houses and tenants in relation to occupancy, vacancy of the houses, houses with rent arrears and their respective maintenance costs. This is contrary to Regulation 139(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer of a national government entity should take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities

that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Digitization of Estate Management

The management of government houses and collection of rent is largely manual as it is yet to be digitized. The benefits that accrue with digitization such as ability to establish expectation on rental income from the individual Ministries, Departments, Agencies or Counties, invoicing, rent collections, booking of revenue, reconciliations and maintenance of houses have not been realized. These gaps in the manual system may lead to undetected loss of revenue.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 February, 2022

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

| | Note | 2020-2021 KShs | 2019-2020 KShs |
|--|------|-----------------------|-----------------------|
| RECEIPTS | | | |
| Transfers from National Treasury | 1 | 25,091,504,523 | 21,647,409,206 |
| Proceeds from Foreign Borrowings | 2 | 764,999,816 | 3,420,884,702 |
| Other Revenue | 3 | 873,395,571 | 724,299,195 |
| TOTAL RECEIPTS | | 26,729,899,910 | 25,792,593,104 |
| PAYMENTS | | | |
| Compensation of Employees | 4 | 665,258,296 | 643,466,138 |
| Use of goods and services | 5 | 13,913,491,791 | 1,710,777,650 |
| Transfers to Other Government Entities | 6 | 7,026,968,123 | 9,346,125,494 |
| Acquisition of Assets | 7 | 4,990,547,261 | 14,479,372,741 |
| TOTAL PAYMENTS | | 26,596,265,471 | 26,179,742,024 |
| SURPLUS/DEFICIT | | 133,634,440 | (387,148,920) |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/12/2021 and signed by:

PRINCIPAL SECRETARY
 Name: Charles M. Hinga, CBS

HEAD OF ACCOUNTING UNIT
 Name: CPA Joyce G. Mutugi (Mrs)
 ICPAK Member Number:4265



8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

| | Note | 2020/2021 Kshs | 2019/2020 Kshs |
|---------------------------------------|------|--------------------|--------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 8 | 686,058,136 | 491,956,528 |
| Total Cash and cash equivalent | | 686,058,136 | 491,956,528 |
| Accounts Receivables | 9 | - | 1,095,636 |
| TOTAL FINANCIAL ASSETS | | 686,058,196 | 493,052,164 |
| LESS FINANCIAL LIABILITIES | | | |
| | | | |
| Accounts Payables -Deposits | 10 | 448,559,760 | 383,370,418 |
| NET FINANCIAL ASSETS | | 237,498,436 | 109,681,746 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 11 | 109,681,746 | 497,923,882 |
| Prior year adjustment | 12 | (5,817,810) | -1,093,216 |
| Surplus/Deficit for the year | | 133,634,440 | (387,148,920) |
| NET FINANCIAL POSSITION | | 237,498,436 | 109,681,746 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/12/2021 2021 and signed by:


PRINCIPAL SECRETARY

Name: Charles M. Hinga, CBS


HEAD OF ACCOUNTING UNIT

Name: CPA Joyce G. Mutugi (Mrs)
ICPAK Member Number:4265

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

| | | 2020/2021 | 2019/2020 |
|---|----|-----------------|------------------|
| | | Kshs | Kshs |
| Receipts for operating income | | | |
| Transfer from National Treasury | 1 | 25,091,504,523 | 21,647,409,206 |
| Other Revenue | 3 | 873,395,571 | 724,299,195 |
| | | 25,964,900,095 | 22,371,708,401 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 665,258,296 | 643,466,138 |
| Use of goods and services | 5 | 13,913,491,791 | 1,710,601,650 |
| Transfers to Other Government Units | 6 | 7,026,968,123 | 9,346,125,494 |
| Adjusted for: | | | |
| Changes in receivables | | 1,095,636 | (41,260) |
| Changes in payables | | 65,189,342 | (90,233,266) |
| Adjustments during the year | 12 | (5,817,810) | (1,093,216) |
| Net cash flow from operating activities | | 4,419,649,053 | 10,579,147,377 |
| | | | |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Assets | 7 | (4,990,567,262) | (14,479,372,741) |
| Net cash flows from Investing Activities | | (4,990,567,242) | (14,479,372,741) |
| | | | |
| CASHFLOW FROM BORROWING ACTIVITIES | | | |
| Proceeds from Foreign Borrowings | 2 | 764,999,816 | 3,420,884,702 |
| Net cash flow from financing activities | | 764,999,816 | 3,420,884,702 |
| | | | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 194,101,608 | (478,516,662) |
| Cash and cash equivalent at BEGINNING of the year | | 491,956,528 | 970,473,189 |
| Cash and cash equivalent at END of the year | 8 | 686,058,136 | 491,956,527 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/12 2021 and signed by:



PRINCIPAL SECRETARY

Name: Charles M. Hinga, CBS



HEAD OF ACCOUNTING UNIT

Name: CPA Joyce G. Mutugi (Mrs)
ICPAK Member Number:4265

9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=d/c % |
|-------------------------------------|-----------------------|--------------------|-----------------------|------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 25,887,241,761 | 529,264,880 | 26,416,506,640 | 25,091,504,523 | 1,325,002,117 | 95% |
| Proceeds from Foreign Borrowings | 765,000,000 | 0 | 765,000,000 | 764,999,816 | 184 | 100% |
| Other Receipts (A.I.A) | 1,055,000,000 | 0 | 1,055,000,000 | 873,395,571 | 181,604,429 | 83% |
| TOTAL RECEIPTS | 27,707,241,761 | 529,264,880 | 28,236,506,640 | 26,729,899,910 | 1,506,606,730 | 95% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 333,088,180 | 333,000,000 | 666,088,180 | 665,258,296 | 829,884 | 100% |
| Use of goods and services | 14,569,099,606 | 155,687,292 | 14,724,786,898 | 13,913,491,791 | 811,295,107 | 94% |
| Transfers to Other Government Units | 7,073,000,000 | 40,000,000 | 7,113,000,000 | 7,026,968,123 | 86,031,877 | 99% |
| Acquisition of Assets | 5,732,053,975 | 577,588 | 5,732,631,562 | 4,990,547,261 | 732,964,220 | 87% |
| TOTAL PAYMENTS | 27,707,241,761 | 529,264,880 | 28,236,506,640 | 26,596,265,471 | 1,640,241,169 | 94% |
| Surplus/ Deficit | | | | 133,634,440 | (133,634,440) | |

i. Other Revenue (AIA) – AIA of Ksh. 1.055 Billion was to be generated from rental income Ksh 1,088 Million and sale of houses developed by the Civil Servants Fund Scheme Ksh 37Million.

The short fall on rental income of Ksh 181,604,428.55 was attributed to non- remission of rent collected by County Governments. This is due to non-separation of the codes in IPPD to distinguish between houses belonging to County Governments and the National Government. While the 37 Million was not collected as the houses are still under construction.

The entity financial statements were approved on 20/12/2021 and signed by:



PRINCIPAL SECRETARY

Name: Charles M. Hinga, CBS



HEAD OF ACCOUNTING UNIT

Name: CPA Joyce G. Mutugi (Mrs)
ICPAK Member Number:4265

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10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


| Receipts/Expense Item | Original Budget f | Adjustments b | Final Budget e=n+b | Actual on Comparable Basis d | Budget Utilization Difference e-c-d | % of Utilization f=d/c % |
|-------------------------------------|----------------------|--------------------|-----------------------|------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 462,686,423 | 529,264,880 | 991,951,302 | 964,388,369 | 27,562,933 | 97% |
| TOTAL RECEIPTS | 462,686,423 | 529,264,880 | 991,951,302 | 964,388,369 | 27,562,933 | 97% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 333,088,180 | 333,000,000 | 666,088,180 | 665,258,296 | 829,884 | 100% |
| Use of goods and services | 129,220,655 | 155,687,292 | 284,907,947 | 256,397,765 | 28,510,182 | 90% |
| Transfers to Other Government Units | - | 40,000,000 | 40,000,000 | 42,000,000 | (2,000,000) | 105% |
| Acquisition of Assets | 377,588 | 577,588 | 955,175 | 690,683 | 264,492 | 72% |
| TOTAL PAYMENTS | 462,686,423 | 529,264,880 | 991,951,302 | 964,346,744 | 27,604,558 | 97% |
| Surplus/Deficit | | | | 41,625 | (41,625) | |

Notes

- i. The 72% utilization in Acquisition of assets is attributed to delayed procurement processes from Recurrent Vote.
- ii. The 105% utilization is attributed to budget cut which occurred after we had disbursed the third quarter to NaMATA to which they had spent Ksh 2M.

The entity financial statements were approved on 20/12/2021 and signed by:


PRINCIPAL SECRETARY
 Name: Charles M. Hinga, CBS


HEAD OF ACCOUNTING UNIT
 Name: CPA Joyce G. Mutugi (Mrs)
 ICPAK Member Number: 4265

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=d/c % |
|-------------------------------------|-----------------------|------------------|-----------------------|---------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 25,424,555,338 | - | 25,424,555,338 | 24,127,116,154 | 1,297,439,184 | 95% |
| Proceeds from Foreign Borrowings | 765,000,000 | - | 765,000,000 | 764,999,816 | 184 | 100% |
| Other Receipts (A.I.A) | 1,055,000,000 | - | 1,055,000,000 | 873,395,571 | 181,604,429 | 83% |
| TOTAL RECEIPTS | 27,244,555,338 | - | 27,244,555,338 | 25,765,511,541 | 1,479,043,797 | 95% |
| PAYMENTS | | | | | | |
| Use of goods and services | 14,439,878,951 | - | 14,439,878,951 | 13,647,973,945 | 791,905,006 | 95% |
| Transfers to Other Government Units | 7,073,000,000 | - | 7,073,000,000 | 6,984,968,123 | 88,031,877 | 99% |
| Acquisition of Assets | 5,731,676,387 | - | 5,731,676,387 | 4,998,976,659 | 732,699,728 | 87% |
| TOTAL PAYMENTS | 27,244,555,338 | - | 27,244,555,338 | 25,631,918,727 | 1,612,636,612 | 94% |
| Surplus/Deficit | - | - | - | 133,592,815 | (133,592,815) | |


i. Other Revenue (AIA) – AIA of Ksh. 1.055 Billion was to be generated from rental income Ksh 1,088 Million and sale of houses developed by the Civil Servants Fund Scheme Ksh 37Million.


The short fall on rental income of Ksh 181,604,428.55 was attributed to non- remission of rent collected by County Governments. This is due to non-separation of the codes in IPPD to distinguish between houses belonging to County Governments and the National Government. While the 37 Million was not collected as the houses are still under construction.

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Non absorption of Ksh 732,699,728 was occasioned mainly by non-funding of K.sh 584M for Kenya Informal and Settlement Improvement Project (KISIP) and K.sh 66 M from Kenya Urban Programme (KenUP)

The entity financial statements were approved on 20/12 2021 and signed by:


PRINCIPAL SECRETARY
Name: Charles M. Hinga, CBS


HEAD OF ACCOUNTING UNIT
Name: CPA Joyce G. Mutugi (Mrs)
ICPAK Member Number:4265

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|-----------------------|-------------|-----------------------|----------------------------|-------------------------------|
| | 2021 Kshs | Kshs | 2021 Kshs | 2021 Kshs | Kshs |
| Housing Development and Human Settlement | 3,928,766,047 | | 3,928,766,047 | 3,138,630,129 | 790,135,918 |
| Housing Development | 2,174,432,431 | | 2,174,432,431 | 1,539,382,842 | 635,049,589 |
| Estate Management | 1,268,959,039 | | 1,268,959,039 | 1,119,876,692 | 149,082,347 |
| Affordable Housing | 485,374,577 | | 485,374,577 | 479,370,595 | 6,003,982 |
| Urban and Metropolitan Development | 24,007,479,041 | | 24,007,479,041 | 23,161,164,498 | 846,314,543 |
| Urban Mobility and Transport | | | | | |
| Metropolitan Planning & Infrastructure Development | 15,164,301,375 | | 15,164,301,375 | 15,154,809,323 | 9,492,052 |
| Urban Planning, Investment and Research | 8,843,177,666 | | 8,843,177,666 | 8,006,355,175 | 836,822,491 |
| General Administration Planning and Support Services | 300,261,552 | | 300,261,552 | 296,065,843 | 4,195,709 |
| Administration, Planning & Support Services | 300,261,552 | | 300,261,552 | 296,065,843 | 4,195,709 |
| Grand Total | 28,236,506,640 | | 28,236,506,640 | 26,597,648,001 | 1,638,858,639 |

11. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

The State Department recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the State Department.

i) Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. The State Department did not collect any such receipts in the period under review.

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ii) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

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

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iv) Other receipts

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

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

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iii) Interest on Borrowing

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

iv) Repayment of Borrowing (Principal Amount)

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

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank

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account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

a) Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Ksh 448,559,760 compared to Ksh 383,370,418 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

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11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 12 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

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

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

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12. NOTES TO THE FINANCIAL STATEMENTS

1. Exchequer Releases

| Description | 2020-2021 | 2019-2020 |
|--------------------------|-----------------------|-----------------------|
| | Kshs | Kshs |
| Total Exchequer Releases | 25,091,504,523 | 21,647,409,206 |
| Total | 25,091,504,523 | 21,647,409,206 |

The received Exchequer during 2020/2021 financial amounted to Ksh. 25,091,504,523 against a Budgeted exchequer of 26,416,506,640.00 hence exchequer under issues of Ksh. 1,325,002,117.00

The increase in exchequer receipts is mainly attributed to budget increase for strategic interventions "Kazi Mtaani".

2. Proceeds from Foreign Borrowings

| | 2020-2021 | 2019-2020 |
|-------------------------------------|--------------------|----------------------|
| | Kshs | Kshs |
| Foreign Borrowing - Direct Payments | 764,999,816 | 3,420,884,702 |
| Total | 764,999,816 | 3,420,884,702 |

The borrowing was from IDA and was for infrastructure development around Nairobi Metropolitan Area. The significant decrease is attributed to the winding up of the Project hence a reduction in budget.

3. Other Receipts

| Description | 2020-2021 | 2019-2020 |
|--------------|--------------------|--------------------|
| | Kshs | Kshs |
| Rents | 873,395,571 | 724,299,195 |
| Total | 873,395,571 | 724,299,195 |

The increase in other receipts is attributed to improved collection of rent due to the efforts of the Estate Department.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Compensation of Employees

| | 2020-2021 | 2019-2020 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Basic salaries of permanent employees | 484,852,272 | 446,025,976 |
| Basic wages of temporary employees | - | 7,973,736 |
| Personal allowances paid as part of salary | 180,406,024 | 189,466,427 |
| Total | 665,258,296 | 643,466,138 |

The increase to expenditure on employment compensation is attributed to promotions of staff by the Public Service Commission for succession management in the Civil Service.

5. Use of Goods and Services

| | 2020-2021 | 2019-2020 |
|--|-----------------------|----------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 14,072,052 | 10,137,879 |
| Communication, supplies and services | 3,335,837 | 3,867,944 |
| Domestic travel and subsistence | 6,420,900 | 10,141,958 |
| Foreign travel and subsistence | 1,534,452 | 2,858,392 |
| Printing, advertising and information supplies & services | 1,178,347 | 1,790,260 |
| Rentals of produced assets | 100,139,672 | 112,802,008 |
| Training expenses | 2,709,617 | 3,008,373 |
| Hospitality supplies and services | 3,705,243 | 3,286,279 |
| Insurance costs | - | - |
| Specialized materials and services | 6,959,642 | 5,139,645 |
| Office and general supplies and services | 23,683,066 | 13,462,206 |
| Fuel Oil and Lubricants | 4,613,275 | 9,989,953 |
| Other operating expenses | 13,734,767,541 | 1,526,921,458 |
| Routine maintenance – vehicles and other transport equipment | 5,784,677 | 5,505,058 |
| Routine maintenance – other assets | 4,587,469 | 1,866,237 |
| Exchange Rate Losses | - | - |
| Total | 13,913,491,791 | 1,710,777,650 |

The significant increase in the Use of goods and Services is largely due to an increase of Ksh 13B as a result of Kazi Mtaani.

Included under other operating expenses is an amount of Ksh 13B towards Kazi Mtaani

Programme implemented by Kenya Informal Settlement Improvement Programme(KISIP).

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Grants and Transfers to other Government Entities

| Description | 2020-2021 | 2019-2020 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| Transfers to National Government entities | | |
| Current grants to government agencies and other level of government | 42,000,000 | 21,000,000 |
| Capital grants to government agencies and other level of government | 6,984,968,123 | 9,325,125,494 |
| TOTAL | 7,026,968,123 | 9,346,125,494 |

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

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

| Description | Recurrent | Development | Total | 2020-2021 |
|---|----------------------|-------------------------|----------------------|----------------------|
| | Kshs | Kshs | Kshs | Kshs |
| Transfers to SAGAs and SCs | | | | |
| Nairobi Metropolitan Area Transport | 42,000,000.00 | 0 | 42,000,000.00 | 42,000,000.00 |
| Civil Servants Housing Fund Scheme | | 200,000,000.00 | 200,000,000 | 200,000,000.00 |
| Kenya slum Upgrading+ Fund | | 470,000,000.00 | 470,000,000.00 | 470,000,000.00 |
| Transfers to County Governments | | | | |
| Kenya Urban Support Programme (Urban Development Grant) | | 6,314,968,123.00 | 6,314,968,123.00 | 6,314,968,123.00 |
| TOTAL | 42,000,000.00 | 6,984,968,123.00 | 7,026,968,123 | 7,026,968,123 |

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Acquisition of Assets

| Non-Financial Assets | 2020-2021 | 2019-2020 |
|--|----------------------|-----------------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | 102,352,978 | 1,072,481,159 |
| Refurbishment of Buildings | 782,756,527 | 721,748,464 |
| Construction of Roads | 65,763,077 | - |
| Construction and Civil Works | 3,286,912,913 | 10,541,626,225 |
| Overhaul and Refurbishment of Construction and Civil Works | 70,000,007 | 1,748,596,705 |
| Purchase of Vehicles and Other Transport Equipment | - | 10,620,000 |
| Purchase of Office Furniture and General Equipment | 521,668 | 227,900 |
| Purchase of Specialized Plant, Equipment and Machinery | 444,621,331 | 286,088,001 |
| Rehabilitation of Civil Works | - | 59,185,659 |
| Research, Studies, Project Preparation, Design & Supervision | 237,618,761 | 38,798,626 |
| Total | 4,990,547,262 | 14,479,372,740 |

Significant reduction in Construction of Buildings is attributed to budget cuts for construction of police houses which resulted in pending bills while a significant reduction in Construction and Civil Works and Overhaul & Refurbishment of Construction and Civil Works was because of the winding up of the NAMSIP project.

Included under acquisition of assets are Construction of Buildings, Construction of Roads, Construction & Civil Works and Purchase of Specialized Plant, Equipment and Machinery were all activities done under NAMSIP and budgeted under Item Code 31 series and not as Item Code 26 series which are transfers.

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. 8A: Bank Accounts

| Name of Bank, Account No. & currency | Amount in bank account currency | Indicate whether recurrent, Development, deposit a.f.e | 2020-2021 | 2019-2020 |
|---|---------------------------------|--|--------------------|--------------------|
| | | | Kshs | Kshs |
| Central Bank of Kenya, 1000395516, KShs | Recurrent | | 41,625 | 793,196 |
| Central Bank of Kenya, 1000395583, KShs | Development | | 50,601 | 3,928,978 |
| Central Bank of Kenya, 1000395672, KShs | Deposit, KShs | | 445,101,396 | 338,130,418 |
| Central Bank of Kenya, 1000396358, KShs | Rent-A.I.A | | 3,452 | 140,900 |
| Central Bank of Kenya, 1000396938, KShs | NAMSIP Counterpart | | 1,787,530 | 10,624,237 |
| Central Bank of Kenya, 100036946, KShs | Kenya Urban Support | | 239,071,646 | 107,285,373 |
| Central Bank of Kenya, 100039654, KShs | Nairobi MetrServNamsip | | 1,885 | 31,053,425 |
| Total | | | 686,058,136 | 491,956,528 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. Accounts Receivable

| Description | 2020-2021 | 2019-2020 |
|---------------------|------------|------------------|
| | Kshs | Kshs |
| Government Imprests | - | 1,095,636 |
| Total | Nil | 1,095,636 |

10. Accounts Payable

| Description | 2020-2021 | 2019-2020 |
|------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Retention | 445,101,396 | 383,370,418 |
| Deposits | 3,454,912 | 45,240,000 |
| Estates Deposits | 3,452 | - |
| Total | 448,559,760 | 383,370,418 |

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11. Fund Balance Brought Forward

| Description | 2020-2021 | 2019-2020 |
|----------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Bank accounts | 491,956,528 | 970,473,190 |
| Accounts Receivables | 1,095,636 | 1,054,375 |
| Accounts Payables | (383,370,418) | (473,603,683) |
| Total | 109,681,746 | 497,923,882 |

12. Prior Year Adjustments

| | Balance b/f FY 2019/2020 as per audited financial statements | Adjustments during the year relating to prior periods | Adjusted ** Balance b/f FY 2019/2020 |
|--------------------------|---|---|--|
| Description of the error | Kshs | Kshs | Kshs |
| Bank account Balances | 491,956,528 | 4,722,174 | 487,234,354 |
| Receivables | 1,095,636 | 1,095,636 | - |
| | | | |
| | 493,052,164 | 5,817,810.00 | 487,234,353.65 |

The adjustments are with respect to brought forward balances duly swept back to exchequer in line with section 45(2) of the PFM Act and regulation 84.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. (Increase)/ Decrease in Receivable

| | 2020-2021 | 2019-2020 |
|--|-----------|-----------|
| | KShs | KShs |
| Receivables as at 1 st July (a) | 1,095,636 | 1,054,375 |
| Receivables as at 30 th June (b) | - | - |
| Increase)/ Decrease in Receivables (c=(b-a)) | 1,095,636 | 1,054,375 |

14. Increase/ (Decrease) in Accounts Payable

| | 2020-2021 | 2019-2020 |
|---------------------------------------|-------------|--------------|
| | Kshs | Kshs |
| Payables as at 1 st July (| 383,370,418 | 473,603,683 |
| Payables as at 30 th June | 448,559,760 | 383,370,418 |
| Increase/ (Decrease) in payables | 65,189,342 | (90,233,266) |

15. Related Party Disclosures

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

The following comprise of related parties to the State Department

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Related party transactions:

| | 2020-2021 | 2019-2020 |
|---|-----------------------|-----------------------|
| | Kshs | Kshs |
| <u>Transfers to related parties</u> | | |
| Transfers to SCs and SAGAs | 42,000,000.00 | 80,449,374 |
| Transfers to Development Project | 670,000,000.00 | 1,166,000,000 |
| Transfers to County Governments | 6,314,968,123.00 | 8,515,676,121 |
| Total Transfers to related parties | 7,026,968,123 | 9,762,125,494 |
| | | |
| <u>Transfers from related parties</u> | | |
| Transfers from the Exchequer | 25,091,504,523 | 21,647,409,206 |
| Total Transfers from related parties | 25,091,504,523 | 21,647,409,206 |

16. Other Important Disclosures

16.1: Pending Accounts Payable (See Annex 1)

| | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|---------------------------|-----------------------------|-----------------------------|-------------------------|--------------------------------|
| Description | Kshs | Kshs | Kshs | Kshs |
| Construction of buildings | 237,402,424 | - | - | NIL |
| | | | | |
| Total | 237,402,424 | - | - | NIL |

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16.2 Contingent Liabilities

| Contingent liabilities | 2020-2021 | 2019-2020 |
|---|-----------------------|------------------|
| | Kshs | Kshs |
| Court case (Nyoro Construction Company Ltd) | 301,767,940.67 | - |
| Court case (Nyoro Construction Company Ltd) | 100,726,453.24 | - |
| Total | 402,494,393.91 | |

The Contingent liability has arisen due to failure by the State Department to fully pay the arbitral award and accrued interests in the matter between Nyoro Construction Co. Ltd and the Ministry of Local Government. Contract No. PKG/16B – Nakuru Town Roads Project

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17. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|---|---|
| 584 | <ul style="list-style-type: none"> ◦ Inaccuracies in the Financial Statements ◦ | <p>These are AIEs which were issued to the Districts and had not been accounted for by the time the financial reports were submitted for audit. The Districts submitted the expenditure returns later and the expenditure for 2017/2018 updated appropriately.</p> | <p>The Committee marked the matter as resolved.</p> | |
| 585 | <p>Unsupported account receivables</p> | <p>It is true that the said amounts were not included in the financial report. This amounts were later analysed and incorporated in the financial report. The State Department has since revised the financial report to</p> | <p>The Committee marked the matter as resolved.</p> | |

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT
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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|---|---|
| | | reflect the correct positions. | | |
| 586 | Variances on Transfer to Other Entities | It is true that the breakdown of transfers reflected KSh.1,599,992,362 as transfers to the civil servants housing fund while Note 7 reflected a total of KSh.2,186,060,752 indicating KSh.1,088,689,662 as transfer to the Civil Servant Housing Scheme Fund resulting in the variance highlighted of KSh.511,302,700.337 | The Committee marked the matter as resolved | |
| 587 | Variances in Account Payables-Deposits | The difference of KSh. 182,286,500 was contractors' retention monies transferred to the deposit bank account but had not been captured in the system. This anomaly had since been corrected, | The Committee marked the matter as resolved | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|---|---|
| | | records reconciled and the ledger updated. Copies of this correction was attached for perusal by the Committee. | | |
| 588 | Variances in Exchequer Releases | The Accounting Officer submitted that it was correct that the exchequer releases of 2017/2018 financial year amounted to KSh.10,477,169,945. These are the actual receipts which were credited in the bank and received through the system during the financial year. He reported that there was no variance in both records. Copies were attached for perusal by the Committee. | The Committee marked the matter as resolved | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|---|---|
| 589 | Variances in Rental Income | The Accounting Officer admitted that the statement of receipts and payments reflected rental income of KSh.156,530,113 while the trial balance reflected nil balance. The rental receipts of KSh.156,530,113 in the Statement of Receipts and Payment have since been received in the system and the ledger updated. Copies were attached for perusal by the Committee. | The Committee marked the matter as resolved | |
| 590 | Pending Bills | pending bills leaving a balance of KSh.460,889,225 payable to Nyoro Construction Company Limited waiting end of an arbitration process which was underway | The pending bill payable to Nyoro Construction Ltd has been partly paid leaving a balance of Ksh.402,494,393.91 | |

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT
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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved). |
|--|---|----------------------------------|---|--|
| | | through the Attorney General. | | |

Guidance Notes:

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

PRINCIPAL SECRETARY

HEAD OF ACCOUNTING UNIT

ANNEXES

ANNEX 1- ANALYSIS OF PENDING ACCOUNTS PAYABLE

Summary Table: 1 Analysis of pending bills

| Financial Year | FY 2020/2021 | | Prior years | | Total Kshs. | Remarks |
|----------------------------|--------------|------|-------------|-----------------------|-------------|--|
| | Rec. | Dev. | Rec. | Dev. | | |
| 1 | | | | 237,402,424.35 | NIL | The pending bills for the year 2019/2020 were all paid in the financial year 2020/2021 |
| Total pending bills | | | | 237,402,424.35 | NIL | |

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER (Register attached)

| Asset class | Historical Cost b/f (K.shs) 2019/2020 | Additions during the year (K.shs) | Disposals during the year (K.shs) | Transfers in/(out) during the year | Historical Cost c/f (K.shs) 2020/21 |
|--|--|---|---|--|---|
| Buildings and structures | 28,924,011,643 | 14,143,638,213 | | | 43,067,649,856 |
| Transport equipment | 39,613,085 | 10,620,000 | | | 50,233,085 |
| Office equipment, furniture and fittings | 139,133,423 | 227,900 | | | 139,361,323 |
| Machinery and Equipment | 414,610,087 | 286,088,001 | | | 700,698,088 |
| Intangible assets | 49,999,471 | 38,798,626 | | | 88,798,097 |
| Total | 29,567,367,709 | 14,479,372,740 | | | 44,046,740,449 |

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ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE ENTITY (insert entity's name)

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

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT
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| | | | | |
|--|--|--|--|--|
| | | developing housing units for sale and for rental by civil servants | | |
|--|--|--|--|--|

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT
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ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY (insert entity's name)

| Ref | SC, SAGA or Public Fund's name | Principal activity of entity | Accounting Officer | Amount transferred during the year | Inter- entity reconciliations done?(yes/no) |
|-----|--|---|---|------------------------------------|---|
| 1 | Nairobi Metropolitan Area Transport Authority (NaMATA) | Oversee the establishment of an integrated, efficient, effective and sustainable public transport system within the Metropolitan Area | Principal Secretary- Mr. Charles M. Hinga, CBS | Ksh. 42,000,000.00 | Yes |
| 2 | National Housing Corporation (NHC) | Provide and facilitate access to innovative housing solutions | Acting M. D- QS. Patrick M. Bucha | Nil | No |

ANNEX 8- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

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



| STATE DEPARTMENT HOUSING AND URBAN DEVELOPMENT | |
|---|---------------|
| RETENTION MONEY | |
| F/Y 2020/2021 | |
| CONTRACTORS | AMOUNT |
| EPCO BUILDERS | 15,226,554.50 |
| STAR GENERAL CONTRACTORS | 553,334.90 |
| KENRIC INVESTMENT | 3,496,522.00 |
| KOTO HOUSING | 10,117,282.45 |
| MBAME CONSTRUCTION | 5,526,331.40 |
| MULTIPLY CONSTRUCTION | 3,510,669.03 |
| KYEIGA | 298,688.40 |
| NORTHLINK INVESTMENTS LTD | 455,634.90 |
| TWIN CONSTRUCTION CO LTD | 4,696,575.50 |
| RHINO TECHNICAL WORKS | 45,821,521.15 |
| MINECO HOUSE LTD | 12,358,478.26 |
| CYKKA WORKS | 37,378,076.75 |
| UASO NGIRO CONTRACTORS | 5,880,114.65 |
| IMAH CONSTRUCTION CO | 395,274.70 |
| ONYX CONSTRUCTION | 553,299.45 |
| BLACK HEALTH BUILDING | 2,737,312.10 |
| START GENERAL CONTRACTORS | 1,928,540.50 |
| ASSOCIATED CONSTRUCTION | 590,181.20 |
| MAKI & SONS CONSTRUCTION | 339,695.00 |
| BUILD MART SOLUTION LTD | 34,730,055.75 |
| JIPSY CIVIL & BUILDING CO | 5,755,924.10 |
| MULTICON ENTERPRISES | 2,086,216.50 |
| HAIDCO LTD | 946,277.00 |
| NJUCA CONSOLIDATED LTD | 26,635,524.60 |
| SEO & SONS LTD | 1,179,759.10 |
| LAFEY CONSTRUCTION | 4,879,315.45 |
| MEERA CONSTRUCTION | 8,133,665.10 |
| MAK MOS INVESTMENTS | 1,393,340.00 |
| SPAN WORLD | 733,865.00 |
| GALANA BUILDING | 482,252.70 |
| TSL HOLDINGS LTD | 2,410,926.40 |
| BUILD HIGH ENTERPRISES | 5,994,071.25 |
| FIRM BRIDGE LTD | 5,805,455.40 |
| SULUER INNOVATION | 386,892.35 |
| WHITE SPAN ENTERPRISES | 24,818,039.20 |

| | |
|-----------------------------|---------------|
| EASCO AFRICA LTD | 1,971,460.00 |
| PINNE AGENCY LTD | 31,302,298.05 |
| BOLEYN MAGIC WALL | 9,785,094.95 |
| MANYOTA LTD | 1,294,883.45 |
| BLOOMERG AFRICA LTD | 1,576,047.40 |
| GLAN GENERAL SUPPLIES | 979,940.20 |
| SCAN CONSTRUCTION LTD | 3,233,997.50 |
| GREENTECH GENERAL AGENCIES | 4,449,868.00 |
| ADEN BROTHERS CO LTD | 1,868,934.80 |
| INFINITY DEVELOPMENT | 8,539,923.00 |
| BENISA LTD | 9,173,250.20 |
| ALSOPES BUILDING | 3,576,209.50 |
| KAMUTI BUILDING | 1,141,424.60 |
| OCEAN BAY INVEST | 4,549,593.25 |
| EVER FORTUNES COMPANY | 3,002,061.60 |
| GRADWIN ENTERPRISES | 2,143,683.70 |
| CONTRALINKS SOLUTION | 9,304,730.90 |
| EMPORER MERCHANT | 1,047,356.40 |
| VANQO ROADS AND ENGINEERING | 2,582,454.80 |
| MUSTRAD GROUP | 1,288,965.75 |
| CLASSIC EAST AFRICA LTD | 1,179,960.60 |
| PADAA ENTERPRISES LTD | 3,148,152.00 |
| FRONTIER ENGINEERING LTD | 1,944,038.50 |
| ABICENT INTERNATIONAL | 6,485,940.40 |
| MALILI CONSTRUCTION | 12,546,266.00 |
| SURROW TRANSPORT LTD | 2,073,174.76 |
| BENRIS INVESTMENT LTD | 2,165,806.80 |
| CANTAM INVESTMENT LTD | 393,368.80 |
| WIDESCOPE CONSTRUCTION | 700,561.00 |
| ALICENT KENYA LTD | 994,532.00 |
| DEROW CONSTRUCTION | 6,536,231.00 |
| TARSTONE CONTRACTORS LTD | 901,417.00 |
| STAQS LTD | 4,418,026.00 |
| LED POWER TECHNOLOGIES | 4,574,453.55 |
| HYPERTECK ELECTRICALS | 2,063,807.40 |
| URBAN BUILDING | 4,962,271.00 |
| BLUESWIFT CONTRACTORS | 1,407,633.95 |
| HIGHFLIERS LTD | 1,652,830.30 |
| VIRSHEMA ENTERPRISES | 812,170.20 |
| KONGASIS INVESTMENT LTD | 635,380.10 |

| | |
|---------------------|-----------------------|
| KEVIHA SUPPLIES LTD | 621,852.15 |
| KANGE CONSTRUCTION | 1,797,946.35 |
| KARURA ENGINEERING | 361,850.00 |
| BIOMAX AFRICA | 1,675,881.00 |
| TOTAL | 445,101,395.65 |
| | |
| | |





Nyoro Construction Company Ltd.

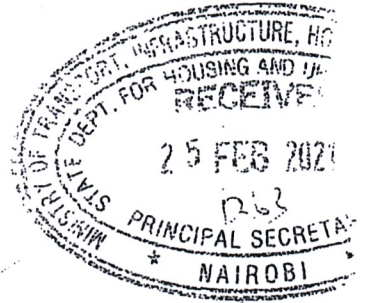
Head Office: Junction Old Airport Road/Old Mombasa Road Behind Kenya Airports Authority Container Depot P.O. Box 74416-00200 Nairo

Our Ref: PS/MOLG/16B/12/010

Your Ref:

19th February, 2021

The Principal Secretary
State Department of Housing and Urban Development,
Ministry of Transport, Infrastructure, Housing and Urban Development,
P.O. BOX 30450-00100, NAIROBI.



Dear Sir,

Priority interest in lieu of full settlement with

NYORO CONSTRUCTION COMPANY LTD -PENDING BILL NAKURU TOWN ROADS PROJECT- CONTRACT NO PKG/16B

THE MATTER OF ARBITRATION BETWEEN NYORO CONSTRUCTION COMPANY LTD AND THE MINISTRY OF LOCAL GOVERNMENT

28/2/21

**FURTHER INTEREST ACCRUED ON ARBITRAL AWARDS
UPDATED PENDING BILL AS AT 31ST JANUARY 2021**

Following conclusion of arbitration proceedings between the Ministry of Local Government (The Respondent) and Nyoro Construction Co Ltd (The Claimant), the Arbitrator awarded us Ksh. 215,904,246.20 payable by 3rd June 2018.

Arising out of your failure to disburse this payment in accordance with the timelines set by the Arbitrator, the arbitral award has been accumulating compound interest, which as at 16th May 2019 had raised the pending bill to Ksh. 242,245,179.39.

Subsequently, we received part payment on 3rd December 2020 amounting to Ksh. 44,726,287.00. A pending payment catering for costs of Reference amounting to Ksh. 2,408,000.00 was also settled.

Although receipt of the part-payment reduced the pending bill considerably, the outstanding amount still continues to attract further compound interest as illustrated in the interest computation sheets attached herewith.

Subsequently, we have tabulated hereunder a summary of the total amounts, inclusive of the accumulated compound interest, outstanding as at 31st January 2021.

| | |
|--|-----------------------|
| Pending Bill as at 16 th May 2019 | 242,245,179.39 |
| Further Interest Accrued Upto 31 st January 2021 | 104,249,048.27 |
| Add Costs of Reference | 2,408,000.00 |
| Total Pending Bill as at 31st January 2021 | 348,902,227.67 |
| Less Payment Received To Date | (47,134,287.00) |
| Payment Amount Outstanding | 301,767,940.67 |



In view of the foregoing, a total payment of Ksh. 301,767,940.67 is outstanding in respect of the arbitral award resulting from arbitration proceedings on Contract No. PKG/16B.

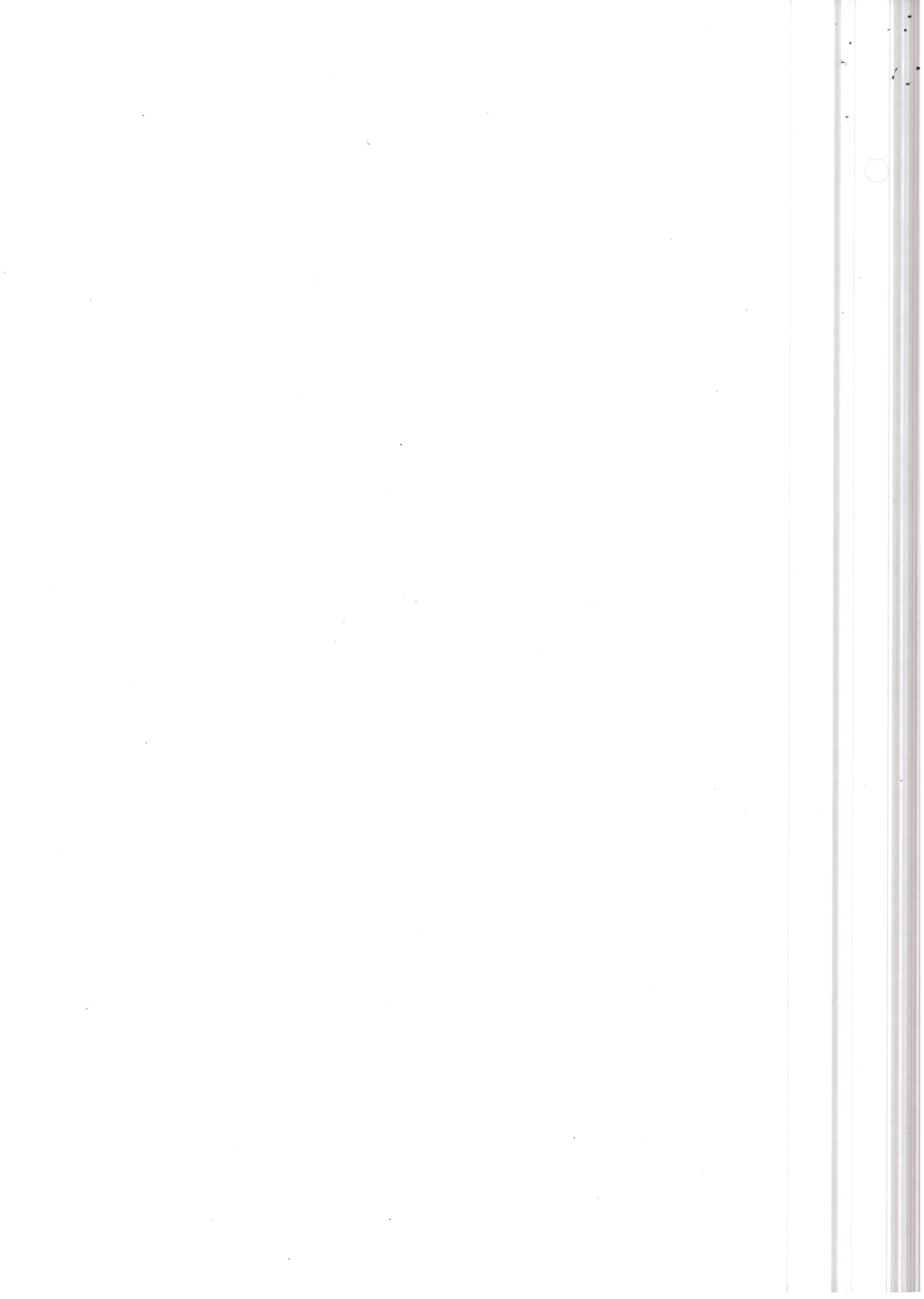
Please take note that this payment will still continue accruing further interest until full payment is made. It is imperative, therefore, that this payment is settled at the earliest in order to avoid further escalation of the compound interest.

Yours faithfully,


J. N. NJUGUNA

FOR NYORO CONSTRUCTION COMPANY LTD

Encls



NYORO CONSTRUCTION CO. LTD

PERIODIC MAINTENANCE OF NAKURU TOWN ROADS - CONTRACT NO. PKG/16B

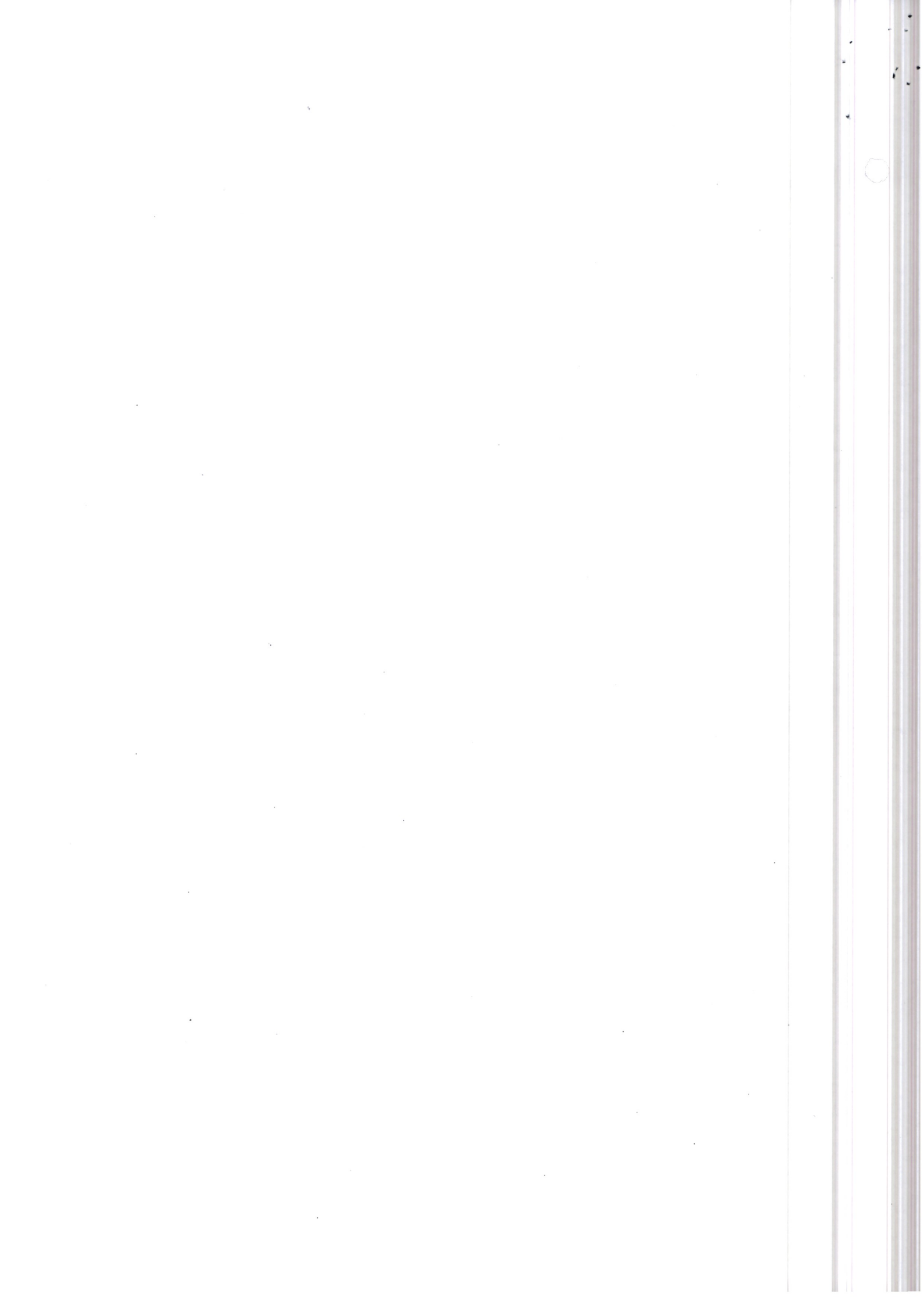
ARBITRAL AWARD : KSH. 215,904,246.20

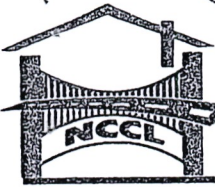
DATE OF AWARD: 4TH MAY 2018

RATE OF INTEREST: 18% PER ANNUM = 1.5% PER MONTH

COMPUTATION OF COMPOUND INTEREST FROM 4TH JUNE 2018 TO 31ST JANUARY 2021

| YEAR | MONTH | NO OF DAYS | TOTAL NO OF DAYS IN THE MONTH | PRINCIPAL AMOUNT (KSH) | RATE OF INTEREST | INTEREST FOR THE MONTH | PRINCIPAL +INTEREST | |
|------|---------------------------------------|------------|-------------------------------|------------------------|------------------|------------------------|---------------------|--|
| 2018 | Jun-18 | 27 | 30 | 215,904,246.20 | 1.5% | 2,914,707.32 | 218,818,953.52 | |
| | Jul-18 | 31 | 31 | 218,818,953.52 | 1.5% | 3,282,284.30 | 222,101,237.83 | |
| | Aug-18 | 31 | 31 | 222,101,237.83 | 1.5% | 3,331,518.57 | 225,432,756.39 | |
| | Sep-18 | 30 | 30 | 225,432,756.39 | 1.5% | 3,381,491.35 | 228,814,247.74 | |
| | Oct-18 | 31 | 31 | 228,814,247.74 | 1.5% | 3,432,213.72 | 232,246,461.46 | |
| | Nov-18 | 30 | 30 | 232,246,461.46 | 1.5% | 3,483,696.92 | 235,730,158.38 | |
| | Dec-18 | 31 | 31 | 235,730,158.38 | 1.5% | 3,535,952.38 | 239,266,110.75 | |
| 2019 | Jan-19 | 31 | 31 | 239,266,110.75 | 1.5% | 3,588,991.66 | 242,855,102.41 | |
| | Feb-19 | 28 | 28 | 242,855,102.41 | 1.5% | 3,642,826.54 | 246,497,928.95 | |
| | Mar-19 | 31 | 31 | 246,497,928.95 | 1.5% | 3,697,468.93 | 250,195,397.89 | |
| | Apr-19 | 30 | 30 | 250,195,397.89 | 1.5% | 3,752,930.97 | 253,948,328.85 | |
| | May-19 | 31 | 31 | 253,948,328.85 | 1.5% | 3,809,224.93 | 257,757,553.79 | |
| | Jun-19 | 30 | 30 | 257,757,553.79 | 1.5% | 3,866,363.31 | 261,623,917.09 | |
| | Jul-19 | 31 | 31 | 261,623,917.09 | 1.5% | 3,924,358.76 | 265,548,275.85 | |
| | Aug-19 | 31 | 31 | 265,548,275.85 | 1.5% | 3,983,224.14 | 269,531,499.99 | |
| | Sep-19 | 30 | 30 | 269,531,499.99 | 1.5% | 4,042,972.50 | 273,574,472.49 | |
| | Oct-19 | 31 | 31 | 273,574,472.49 | 1.5% | 4,103,617.09 | 277,678,089.57 | |
| | Nov-19 | 30 | 30 | 277,678,089.57 | 1.5% | 4,165,171.34 | 281,843,260.92 | |
| | Dec-19 | 31 | 31 | 281,843,260.92 | 1.5% | 4,227,648.91 | 286,070,909.83 | |
| 2020 | Jan-20 | 31 | 31 | 286,070,909.83 | 1.5% | 4,291,063.65 | 290,361,973.48 | |
| | Feb-20 | 29 | 29 | 290,361,973.48 | 1.5% | 4,355,429.60 | 294,717,403.08 | |
| | Mar-20 | 31 | 31 | 294,717,403.08 | 1.5% | 4,420,761.05 | 299,138,164.13 | |
| | Apr-20 | 30 | 30 | 299,138,164.13 | 1.5% | 4,487,072.46 | 303,625,236.59 | |
| | May-20 | 31 | 31 | 303,625,236.59 | 1.5% | 4,554,378.55 | 308,179,615.14 | |
| | Jun-20 | 30 | 30 | 308,179,615.14 | 1.5% | 4,622,694.23 | 312,802,309.37 | |
| | Jul-20 | 31 | 31 | 312,802,309.37 | 1.5% | 4,692,034.64 | 317,494,344.01 | |
| | Aug-20 | 31 | 31 | 317,494,344.01 | 1.5% | 4,762,415.16 | 322,256,759.17 | |
| | Sep-20 | 30 | 30 | 322,256,759.17 | 1.5% | 4,833,851.39 | 327,090,610.55 | |
| | Oct-20 | 31 | 31 | 327,090,610.55 | 1.5% | 4,906,359.16 | 331,996,969.71 | |
| | Nov-20 | 30 | 30 | 331,996,969.71 | 1.5% | 4,979,954.55 | 336,976,924.26 | |
| | Dec-20 | 3 | 31 | 336,976,924.26 | 1.5% | 489,160.05 | 337,466,084.31 | |
| | Payment Received on 03/12/2020 | | | 44,726,287.00 | | | | |
| | Dec-20 | 28 | 31 | 292,739,797.31 | 1.5% | 3,966,152.09 | 296,705,949.40 | |
| 2021 | Jan-21 | 31 | 31 | 337,466,084.31 | 1.5% | 5,061,991.26 | 342,528,075.57 | |
| | SUMMARY | | | | | | | |
| | TOTAL COMPOUND INTEREST TO DATE | | | | | | 130,589,981.47 | |
| | ADD PRINCIPAL AMOUNT | | | | | | 215,904,246.20 | |
| | SUB-TOTAL | | | | | | 346,494,227.67 | |
| | ADD COSTS OF REFERENCE | | | | | | 2,408,000.00 | |
| | TOTAL AMOUNT OF PAYMENT DUE | | | | | | 348,902,227.67 | |
| | LESS TOTAL PAYMENT RECEIVED TO DATE | | | | | | (47,134,287.00) | |
| | PAYMENT AMOUNT NOW OUTSTANDING | | | | | | 301,767,940.67 | |





Nyoro Construction Company Ltd.

Head Office: Junction Old Airport Road/Old Mombasa Road Behind Kenya Airports Authority Container Depot P.O. Box 74416-00200 Nairobi

Our Ref:..... PS/MOLG/16A/12/012

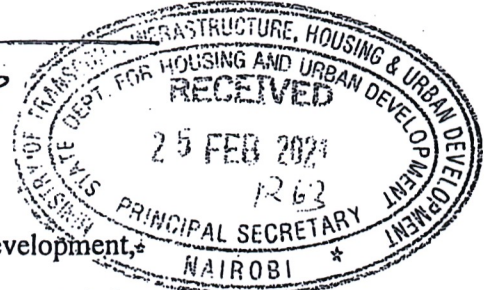
Your Ref:.....

19th February, 2021

The Principal Secretary
State Department of Housing and Urban Development,
Ministry of Transport, Infrastructure, Housing and Urban Development,*
P.O. BOX 30450-00100,
NAIROBI

AAU

Privatize
CHWA



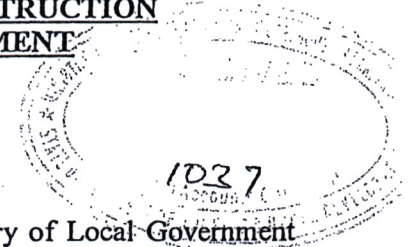
Dear Sir,

26/2/21 NB/ Negotiate for interest write off in lieu of full payment. Eng. N

NYORO CONSTRUCTION COMPANY LTD -PENDING BILL NAKURU TOWN ROADS PROJECT- CONTRACT NO PKG/16A

THE MATTER OF ARBITRATION BETWEEN NYORO CONSTRUCTION COMPANY LTD AND THE MINISTRY OF LOCAL GOVERNMENT

**FURTHER INTEREST ACCRUED ON ARBITRAL AWARDS
UPDATED PENDING BILL AS AT 31ST JANUARY 2021**



Following conclusion of arbitration proceedings between the Ministry of Local Government (The Respondent) and Nyoro Construction Co Ltd (The Claimant), the Arbitrator awarded us Ksh. 203,694,950.00 payable by 31st October 2017.

Arising out of your failure to disburse this payment in accordance with the timelines set by the Arbitrator, the arbitral awards have been accumulating compound interest, which as at 16th May 2019 had raised the pending bill to Ksh. 258,865,712.39.

Subsequently, we received part payment on 3rd December 2020 amounting to Ksh. 258,865,712.39.

Although receipt of the part-payment reduced the pending bill considerably, the outstanding amount still continues to attract further compound interest as illustrated in the interest computation sheets attached herewith.

Subsequently, we have tabulated hereunder a summary of the total amounts, inclusive of the accumulated compound interest, outstanding as at 31st January 2021.

| | |
|--|-----------------------|
| Pending Bill as at 16 th May 2019 | 258,865,712.39 |
| Further Interest Accrued Upto 31 st January 2021 | 97,744,238.24 |
| Add Costs of Reference | 2,982,215.00 |
| Total Pending Bill as at 31st January 2021 | 359,592,165.63 |
| Less Payment Received To Date | (258,865,712.39) |
| Payment Amount Outstanding | 100,726,453.24 |



In view of the foregoing, a total payment of Ksh. 100,726,453.24 is outstanding in respect of the arbitral award resulting from arbitration proceedings on Contract No. PKG/16A.

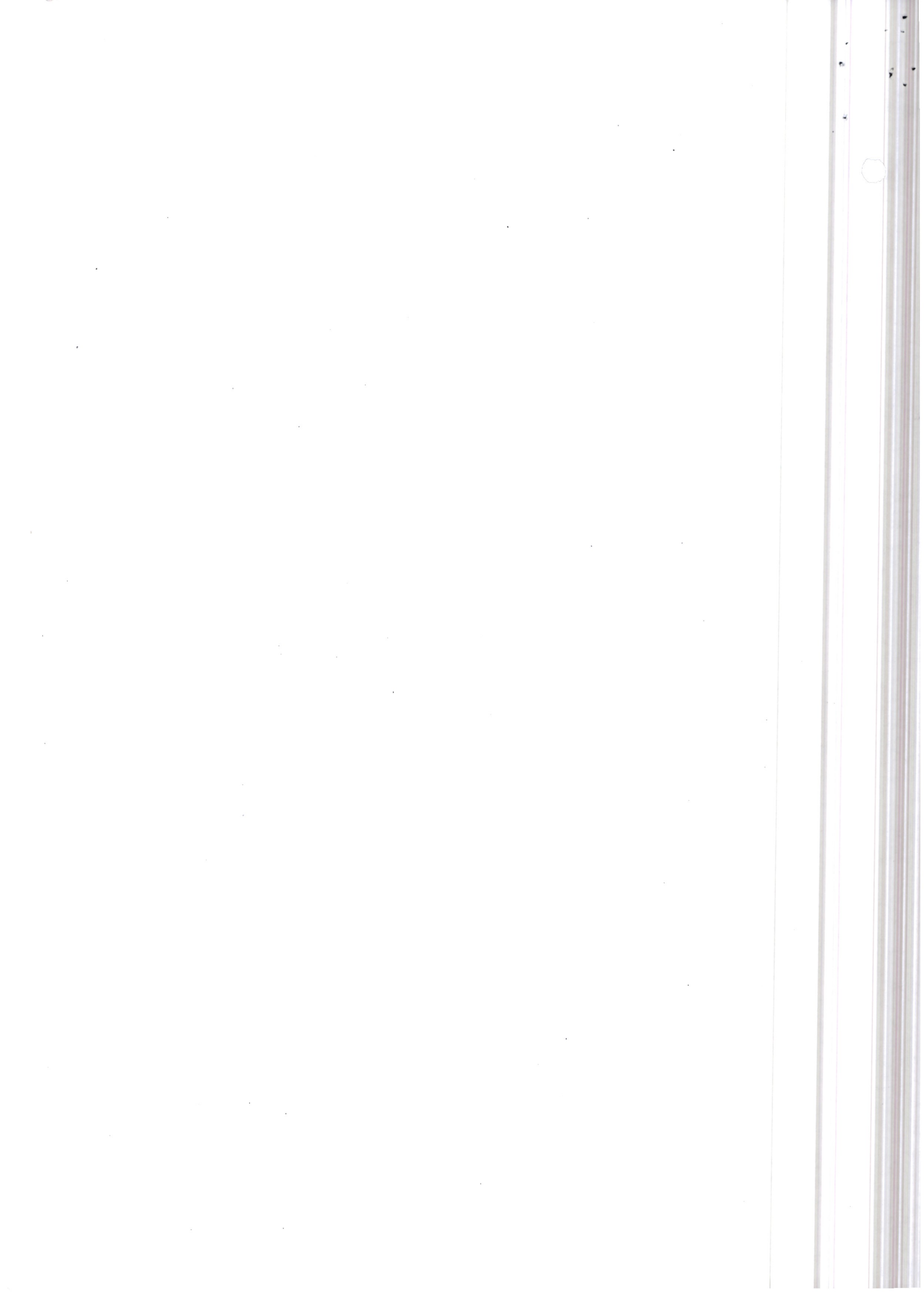
Please take note that this payment will still continue accruing further interest until full payment is made. It is imperative, therefore, that this payment is settled at the earliest in order to avoid further escalation of the compound interest.

Yours faithfully,



J. N. NJUGUNA
FOR NYORO CONSTRUCTION COMPANY LTD

Encls



NYORO CONSTRUCTION CO. LTD

PERIODIC MAINTENANCE OF NAKURU TOWN ROADS - CONTRACT NO. PKG/16A

ARBITRAL AWARD : KSH. 203,694,950.00

DATE OF AWARD: 31ST OCTOBER 2017

RATE OF INTEREST: 18% PER ANNUM = 1.5% PER MONTH

COMPUTATION OF COMPOUND INTEREST FROM 1ST NOVEMBER 2017 TO 31ST JANUARY 2021

| YEAR | MONTH | NO OF DAYS | TOTAL NO OF DAYS IN THE MONTH | PRINCIPAL AMOUNT (KSH) | RATE OF INTEREST | INTEREST FOR THE MONTH | PRINCIPAL +INTEREST |
|------|---------------------------------------|------------|-------------------------------|------------------------|------------------|------------------------|---------------------|
| 2017 | Nov-17 | 30 | 30 | 203,694,950.00 | 1.5% | 3,055,424.25 | 206,750,374.25 |
| | Dec-17 | 31 | 31 | 206,750,374.25 | 1.5% | 3,101,255.61 | 209,851,629.86 |
| 2018 | Jan-18 | 31 | 31 | 209,851,629.86 | 1.5% | 3,147,774.45 | 212,999,404.31 |
| | Feb-18 | 28 | 28 | 212,999,404.31 | 1.5% | 3,194,991.06 | 216,194,395.38 |
| | Mar-18 | 31 | 31 | 216,194,395.38 | 1.5% | 3,242,915.93 | 219,437,311.31 |
| | Apr-18 | 30 | 30 | 219,437,311.31 | 1.5% | 3,291,559.67 | 222,728,870.98 |
| | May-18 | 31 | 31 | 222,728,870.98 | 1.5% | 3,340,933.06 | 226,069,804.04 |
| | Jun-18 | 30 | 30 | 226,069,804.04 | 1.5% | 3,391,047.06 | 229,460,851.10 |
| | Jul-18 | 31 | 31 | 229,460,851.10 | 1.5% | 3,441,912.77 | 232,902,763.87 |
| | Aug-18 | 31 | 31 | 232,902,763.87 | 1.5% | 3,493,541.46 | 236,396,305.33 |
| | Sep-18 | 30 | 30 | 236,396,305.33 | 1.5% | 3,545,944.58 | 239,942,249.91 |
| | Oct-18 | 31 | 31 | 239,942,249.91 | 1.5% | 3,599,133.75 | 243,541,383.65 |
| | Nov-18 | 30 | 30 | 243,541,383.65 | 1.5% | 3,653,120.75 | 247,194,504.41 |
| | Dec-18 | 31 | 31 | 247,194,504.41 | 1.5% | 3,707,917.57 | 250,902,421.98 |
| 2019 | Jan-19 | 31 | 31 | 250,902,421.98 | 1.5% | 3,763,536.33 | 254,665,958.31 |
| | Feb-19 | 28 | 28 | 254,665,958.31 | 1.5% | 3,819,989.37 | 258,485,947.68 |
| | Mar-19 | 31 | 31 | 258,485,947.68 | 1.5% | 3,877,289.22 | 262,363,236.90 |
| | Apr-19 | 30 | 30 | 262,363,236.90 | 1.5% | 3,935,448.55 | 266,298,685.45 |
| | May-19 | 31 | 31 | 266,298,685.45 | 1.5% | 3,994,480.28 | 270,293,165.73 |
| | Jun-19 | 30 | 30 | 270,293,165.73 | 1.5% | 4,054,397.49 | 274,347,563.22 |
| | Jul-19 | 31 | 31 | 274,347,563.22 | 1.5% | 4,115,213.45 | 278,462,776.66 |
| | Aug-19 | 31 | 31 | 278,462,776.66 | 1.5% | 4,176,941.65 | 282,639,718.31 |
| | Sep-19 | 30 | 30 | 282,639,718.31 | 1.5% | 4,239,595.77 | 286,879,314.09 |
| | Oct-19 | 31 | 31 | 286,879,314.09 | 1.5% | 4,303,189.71 | 291,182,503.80 |
| | Nov-19 | 30 | 30 | 291,182,503.80 | 1.5% | 4,367,737.56 | 295,550,241.36 |
| | Dec-19 | 31 | 31 | 295,550,241.36 | 1.5% | 4,433,253.62 | 299,983,494.98 |
| 2020 | Jan-20 | 31 | 31 | 299,983,494.98 | 1.5% | 4,499,752.42 | 304,483,247.40 |
| | Feb-20 | 29 | 29 | 304,483,247.40 | 1.5% | 4,567,248.71 | 309,050,496.11 |
| | Mar-20 | 31 | 31 | 309,050,496.11 | 1.5% | 4,635,757.44 | 313,686,253.56 |
| | Apr-20 | 30 | 30 | 313,686,253.56 | 1.5% | 4,705,293.80 | 318,391,547.36 |
| | May-20 | 31 | 31 | 318,391,547.36 | 1.5% | 4,775,873.21 | 323,167,420.57 |
| | Jun-20 | 30 | 30 | 323,167,420.57 | 1.5% | 4,847,511.31 | 328,014,931.88 |
| | Jul-20 | 31 | 31 | 328,014,931.88 | 1.5% | 4,920,223.98 | 332,935,155.86 |
| | Aug-20 | 31 | 31 | 332,935,155.86 | 1.5% | 4,994,027.34 | 337,929,183.19 |
| | Sep-20 | 30 | 30 | 337,929,183.19 | 1.5% | 5,068,937.75 | 342,998,120.94 |
| | Oct-20 | 31 | 31 | 342,998,120.94 | 1.5% | 5,144,971.81 | 348,143,092.76 |
| | Nov-20 | 30 | 30 | 348,143,092.76 | 1.5% | 5,222,146.39 | 353,365,239.15 |
| | Dec-20 | 3 | 31 | 353,365,239.15 | 1.5% | 512,949.54 | 353,878,188.69 |
| | <i>Payment Received on 03/12/2020</i> | | | <i>258,865,712.39</i> | | | |
| | Dec-20 | 28 | 31 | 95,012,476.30 | 1.5% | 1,287,265.81 | 96,299,742.11 |
| 2021 | Jan-21 | 31 | 31 | 96,299,742.11 | 1.5% | 1,444,496.13 | 97,744,238.24 |
| | SUMMARY | | | | | | |
| | TOTAL COMPOUND INTEREST TO DATE | | | | | | 152,915,000.63 |
| | ADD PRINCIPAL AMOUNT | | | | | | 203,694,950.00 |
| | SUB-TOTAL | | | | | | 356,609,950.63 |
| | ADD COSTS OF REFERENCE | | | | | | 2,982,215.00 |
| | TOTAL AMOUNT OF PAYMENT DUE | | | | | | 359,592,165.63 |
| | LESS TOTAL PAYMENT RECEIVED TO DATE | | | | | | (258,865,712.39) |
| | PAYMENT AMOUNT NOW OUTSTANDING | | | | | | 100,726,453.24 |





Trial Balance Comparison Report

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

| Account No and Description | Current Period | | Previous period | |
|--|----------------|----------------|-----------------|----------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| | Kshs | Kshs | Kshs | Kshs |
| 310202 Capital Grants from Foreign Governments | 0.00 | 0.00 | 0.00 | 0.00 |
| 10200 Grants from Foreign Govts. - Direct payments treated as AIA | 0.00 | 0.00 | 0.00 | 0.00 |
| 10000 Grants from Foreign Governments | 0.00 | 873,395,571.45 | 0.00 | 724,299,195.00 |
| 410402 Rent of Government Buildings and housing | 0.00 | 873,395,571.45 | 0.00 | 724,299,195.00 |
| 10400 Rents on land, houses and buildings | 0.00 | 873,395,571.45 | 0.00 | 724,299,195.00 |
| 10000 Property Income | 484,852,271.70 | 0.00 | 446,025,975.85 | 0.00 |
| 10101 Basic Salaries - Civil Service | 484,852,271.70 | 0.00 | 446,025,975.85 | 0.00 |
| 110100 Basic Salaries - Permanent employees | 0.00 | 0.00 | 0.00 | 0.00 |
| 10201 Contractual Employees | 0.00 | 0.00 | 7,973,735.90 | 0.00 |
| 10202 Casual Labour - Others | 0.00 | 0.00 | 7,973,735.90 | 0.00 |
| 10200 Basic Wages - Temporary Employees | 146,258,022.40 | 0.00 | 147,415,802.45 | 0.00 |
| 110301 House Allowance | 251,653.85 | 0.00 | 441,485.75 | 0.00 |
| 10307 Hardship Allowance | 2,554,311.75 | 0.00 | 3,342,068.85 | 0.00 |
| 10309 Special Duty Allowance | 0.00 | 0.00 | 0.00 | 0.00 |
| 10310 Top-up Allowance | 1,366,101.00 | 0.00 | 1,972,707.00 | 0.00 |
| 110311 Transfer Allowance | 1,684,462.00 | 0.00 | 2,174,087.00 | 0.00 |
| 110312 Responsibility Allowance | 800,216.00 | 0.00 | 1,286,239.00 | 0.00 |
| 10313 Entertainment Allowance | 20,491,961.80 | 0.00 | 23,307,210.70 | 0.00 |
| 10314 Transport Allowance | 592,869.00 | 0.00 | 1,198,257.15 | 0.00 |
| 10315 Extraneous Allowance | 115,600.00 | 0.00 | 199,990.00 | 0.00 |
| 110317 Domestic Servant Allowance | 1,363,360.00 | 0.00 | 1,646,043.90 | 0.00 |
| 110318 n Practising Allowance | 4,927,466.40 | 0.00 | 6,482,534.80 | 0.00 |
| 10320 Leave Allowance | 0.00 | 0.00 | 0.00 | 0.00 |
| 10322 Risk Allowance | 0.00 | 0.00 | 0.00 | 0.00 |
| 10336 Car Purchase Allowance | 180,406,024.20 | 0.00 | 189,466,426.60 | 0.00 |
| 110300 Personal Allowances paid as part of salary | 665,258,295.80 | 0.00 | 643,466,138.35 | 0.00 |
| 10000 Wages and Salary Contributions | 9,402,277.70 | 0.00 | 6,682,849.20 | 0.00 |
| 10101 Electricity | 4,440,070.70 | 0.00 | 3,417,530.10 | 0.00 |
| 10102 Water and Sewerage Charges | 229,704.00 | 0.00 | 37,500.00 | 0.00 |
| 10103 Gas expenses | 14,072,052.40 | 0.00 | 10,137,879.30 | 0.00 |
| 10100 Utilities, Supplies and Services | 2,709,274.90 | 0.00 | 3,514,508.65 | 0.00 |
| 10201 Telephone, Telex, Facsimile and mobile Phone Services | 355,839.90 | 0.00 | 213,825.00 | 0.00 |
| 210202 Internet Connections | 236,172.00 | 0.00 | 131,330.00 | 0.00 |
| 210203 Courier & Postal Services | 34,550.00 | 0.00 | 8,280.00 | 0.00 |
| 10204 Leased Communication Lines | 3,335,836.80 | 0.00 | 3,867,943.65 | 0.00 |
| 10200 Communication, Supplies and services | 2,467,615.20 | 0.00 | 3,714,250.00 | 0.00 |
| 210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 1,874,409.20 | 0.00 | 3,193,771.00 | 0.00 |
| 10302 Accommodation - Domestic Travel | 1,911,265.60 | 0.00 | 3,017,336.90 | 0.00 |
| 10303 Daily Subsistence Allowance | 125,064.00 | 0.00 | 123,200.00 | 0.00 |
| 10304 Sundry Items (e.g. airport tax, taxis, c?) | 42,546.00 | 0.00 | 93,400.00 | 0.00 |
| 10307 Passage & Transfer Expenses | 6,420,900.00 | 0.00 | 10,141,957.90 | 0.00 |
| 10300 Domestic Travel and Subsistence, and Other Transportation Costs | 546,342.00 | 0.00 | 1,195,870.00 | 0.00 |
| 10401 Travel Costs (airlines, bus, railway, c.) | 536,764.00 | 0.00 | 1,040,782.00 | 0.00 |
| 10402 Accommodation | 370,252.00 | 0.00 | 598,740.00 | 0.00 |
| 10403 Daily Subsistence Allowance | 81,094.00 | 0.00 | 23,000.00 | 0.00 |
| 10404 Sundry Items (e.g. airport tax, taxis, c?) | 1,534,452.00 | 0.00 | 2,858,392.00 | 0.00 |
| 10400 Foreign Travel and Subsistence, and other transportation costs | 0.00 | 0.00 | 0.00 | 0.00 |
| 10501 International News Services | 443,495.00 | 0.00 | 678,230.00 | 0.00 |
| 10502 Publishing & Printing Services | 397,056.00 | 0.00 | 648,689.00 | 0.00 |
| 210503 Subscriptions to Newspapers, magazines and Periodicals | 106,608.00 | 0.00 | 63,591.00 | 0.00 |
| 10504 Advertising, Awareness and Publicity campaigns | | | | |

| Account No and Description | Current Period | | Previous period . | |
|--|-------------------|----------------|-------------------|----------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| 2210505 Trade Shows and Exhibitions | 231,188.00 | 0.00 | 399,750.00 | |
| 2210500 Printing , Advertising and Information Supplies and Services | 1,178,347.00 | 0.00 | 1,790,260.00 | |
| 2210603 Rents and Rates - Non-Residential | 99,685,520.90 | 0.00 | 112,563,308.35 | |
| 2210604 Hire of Transport, Equipment | 454,151.00 | 0.00 | 238,700.00 | |
| 2210606 Hire of Equipment, Plant and Machinery | 0.00 | 0.00 | 0.00 | |
| 2210600 Rentals of Produced Assets | 100,139,671.90 | 0.00 | 112,802,008.35 | |
| 2210701 Travel Allowance | 727,595.00 | 0.00 | 789,535.00 | |
| 2210702 Remuneration of Instructors and Contract Based Training Services | 41,493.00 | 0.00 | 43,195.00 | |
| 2210703 Production and Printing of Training Materials | 71,876.00 | 0.00 | 78,700.00 | |
| 2210704 Hire of Training Facilities and Equipment | 71,364.20 | 0.00 | 91,160.00 | |
| 2210706 Book Allowance | 30,529.00 | 0.00 | 60,800.00 | |
| 2210707 Project Allowance | 200,966.00 | 0.00 | 46,715.00 | |
| 2210710 Accommodation Allowance | 797,993.00 | 0.00 | 772,195.00 | |
| 2210711 Tuition Fees Allowance | 767,801.00 | 0.00 | 1,126,072.50 | |
| 2210700 Training Expenses | 2,709,617.20 | 0.00 | 3,008,372.50 | |
| 2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 1,854,379.00 | 0.00 | 1,686,235.00 | |
| 2210802 Boards, Committees, Conferences and Seminars | 1,769,471.00 | 0.00 | 1,588,044.00 | |
| 2210805 National Celebrations | 81,393.00 | 0.00 | 12,000.00 | |
| 2210808 Purchase of Coffins | 0.00 | 0.00 | 0.00 | |
| 2210809 Board Allowance | 0.00 | 0.00 | 0.00 | |
| 2210800 Hospitality Supplies and Servi | 3,705,243.00 | 0.00 | 3,286,279.00 | |
| 2211001 Medical Drugs | 445,000.00 | 0.00 | 45,100.00 | |
| 2211002 Dressings and Other Non-Pharmaceutical Medical Items | 315,780.00 | 0.00 | 282,200.00 | |
| 2211004 Fungicides, Insecticides and Sprays | 929,751.00 | 0.00 | 644,730.00 | |
| 2211006 Purchase of Workshop Tools, Spares and Small Equipment | 0.00 | 0.00 | 0.00 | |
| 2211009 Education and Library Supplies | 3,361,473.00 | 0.00 | 2,532,832.40 | |
| 2211011 Purchase/Production of Photographic and Audio-Visual Materials | 0.00 | 0.00 | 0.00 | |
| 2211016 Purchase of Uniforms and Clothing - Staff | 1,354,645.00 | 0.00 | 952,947.00 | |
| 2211020 Uniform and Clothing Allowances | 123,600.00 | 0.00 | 49,436.00 | |
| 2211023 Supplies for Production | 429,393.00 | 0.00 | 632,400.00 | |
| 2211031 Specialised Materials - Other | 0.00 | 0.00 | 0.00 | |
| 2211000 Specialised Materials and Supp | 6,959,642.00 | 0.00 | 5,139,645.40 | |
| 2211101 General Office Supplies (papers, pencils, forms, small office equipment etc) | 21,522,901.80 | 0.00 | 10,686,835.35 | |
| 2211102 Supplies and Accessories for Computers and Printers | 1,522,347.00 | 0.00 | 1,662,571.00 | |
| 2211103 Sanitary and Cleaning Materials, Supplies and Services | 637,817.00 | 0.00 | 1,112,800.00 | |
| 2211100 Office and General Supplies and Services | 23,683,065.80 | 0.00 | 13,462,206.35 | |
| 2211201 Refined Fuels and Lubricants for Transport | 4,604,398.00 | 0.00 | 9,936,092.80 | |
| 2211203 Refined Fuels and Lubricants -- Other | 8,877.00 | 0.00 | 53,859.95 | |
| 2211200 Fuel Oil and Lubricants | 4,613,275.00 | 0.00 | 9,989,952.75 | |
| 2211301 Bank Service Commission and Charges | 0.00 | 0.00 | 0.00 | |
| 2211305 Contracted Guards and Cleaning Services | 93,374,793.00 | 0.00 | 93,871,205.20 | |
| 2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies | 1,557,040.00 | 0.00 | 1,158,525.00 | |
| 2211310 Contracted Professional Services | 13,384,710,716.80 | 0.00 | 1,167,144,756.95 | |
| 2211311 Contracted Technical Services | 253,637,321.45 | 0.00 | 263,405,212.45 | |
| 2211323 Laundry Expenses | 0.00 | 0.00 | 0.00 | |
| 2211324 Registration of Land | 1,487,670.00 | 0.00 | 1,341,758.00 | |
| 2211300 Other Operating Expenses | 13,734,767,541.25 | 0.00 | 1,526,921,457.60 | |
| 2210000 Goods and Services | 13,903,119,644.35 | 0.00 | 1,703,406,354.80 | |
| 2220101 Maintenance Expenses - Motor Vehicles | 5,784,677.00 | 0.00 | 5,505,058.25 | |
| 2220100 Routine Maintenance - Vehicles | 5,784,677.00 | 0.00 | 5,505,058.25 | |
| 2220201 Maintenance of Plant, Machinery and Equipment (including lifts) | 436,810.00 | 0.00 | 310,017.30 | |
| 2220202 Maintenance of Office Furniture and Equipment | 1,754,462.20 | 0.00 | 618,700.00 | |
| 2220204 Maintenance of Buildings -- Residential | 0.00 | 0.00 | 0.00 | |

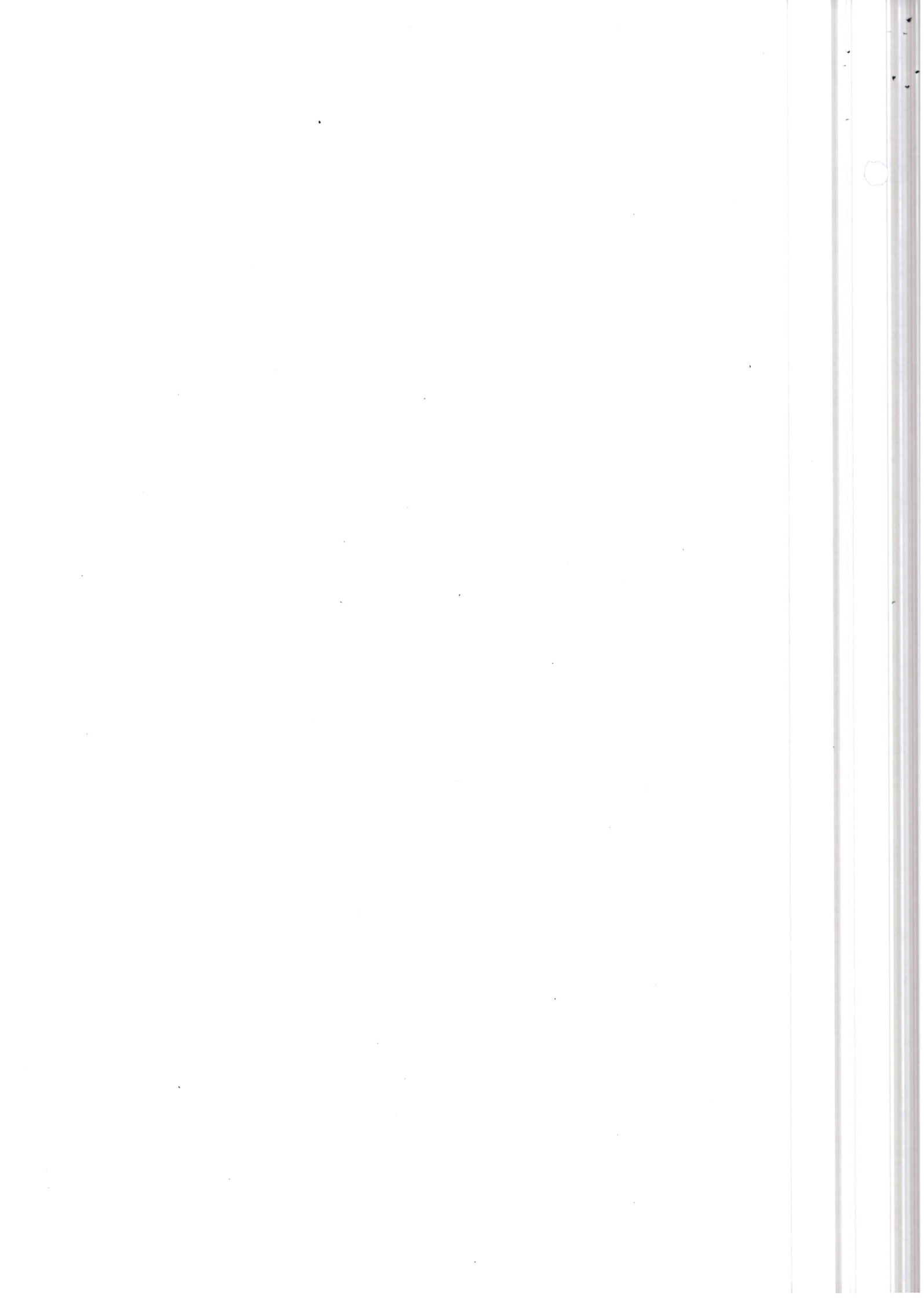
| Account No and Description | Current Period | | Previous period | |
|--|------------------|----------------|-------------------|----------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| | 0.00 | 0.00 | 0.00 | 0.00 |
| 2025 Maintenance of Buildings and Non-Residential | | 0.00 | 79,000.00 | 0.00 |
| 2025 Major Alterations to Buildings and Civil Works | 308,669.00 | | | 0.00 |
| 0210 Maintenance of Computers, Software, and Networks | 2,087,528.00 | 0.00 | 858,520.00 | |
| 20200 Routine Maintenance - Other Assets | 4,587,469.20 | 0.00 | 1,866,237.30 | 0.00 |
| 20000 Routine Maintenance | 10,372,146.20 | 0.00 | 7,371,295.55 | 0.00 |
| 0102 National Social Security Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| 0100 General Government | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000 Interest on Borrowing From Other Government Units | 0.00 | 0.00 | 0.00 | 0.00 |
| 20103 African Association of Public Administration (AAPAM)/CAAPAM/CLGF | 0.00 | 0.00 | 0.00 | 0.00 |
| 20163 UN Habitat and Human Settlement | 0.00 | 0.00 | 0.00 | 0.00 |
| 20188 Shelter Afrique | 0.00 | 0.00 | 0.00 | 0.00 |
| 20189 Architectural Heritage Fund (AHF) | 0.00 | 0.00 | 0.00 | 0.00 |
| 20100 Membership Fees and Dues and Subscriptions to International Organizations | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000 Grants and Other Transfers to International Organizations | 42,000,000.00 | 0.00 | 21,000,000.00 | 0.00 |
| 30101 Current Grants to Semi-Autonomous Government Agencies | 42,000,000.00 | 0.00 | 21,000,000.00 | 0.00 |
| 30100 Current Grants to Government Agencies and other Levels of Government | 299,999,999.55 | 0.00 | 59,449,373.60 | 0.00 |
| 30201 Capital Grants to Semi-Autonomous Government Agencies | 6,484,968,123.15 | 0.00 | 8,515,676,120.50 | 0.00 |
| 30203 Capital Grants to Other levels of Government | 200,000,000.00 | 0.00 | 750,000,000.00 | 0.00 |
| 30204 Civil servants housing scheme | 6,984,968,122.70 | 0.00 | 9,325,125,494.10 | 0.00 |
| 30200 Capital Grants to Government Agencies and other Levels of Government | 7,026,968,122.70 | 0.00 | 9,346,125,494.10 | 0.00 |
| 30000 Grants & Transfer To Other Govt. Units | 0.00 | 0.00 | 0.00 | 0.00 |
| 10102 Gratuity - Civil Servants | 0.00 | 0.00 | 0.00 | 0.00 |
| 10100 Government Pension and Retirement Benefits | 0.00 | 0.00 | 0.00 | 0.00 |
| 10000 Social Security Benefits | 102,352,977.75 | 0.00 | 1,072,481,159.35 | 0.00 |
| 10202 Non-Residential Buildings (offices, schools, hospitals, etc.) | 102,352,977.75 | 0.00 | 1,072,481,159.35 | 0.00 |
| 110200 Construction of Building | 782,756,527.10 | 0.00 | 721,748,463.50 | 0.00 |
| 110301 Refurbishment of Residential Buildings | 0.00 | 0.00 | 0.00 | 0.00 |
| 10302 Refurbishment of Non-Residential Buildings | 782,756,527.10 | 0.00 | 721,748,463.50 | 0.00 |
| 110300 Refurbishment of Buildings | 65,763,077.00 | 0.00 | 0.00 | 0.00 |
| 110401 Major Roads | 0.00 | 0.00 | 0.00 | 0.00 |
| 10402 Access Roads | 65,763,077.00 | 0.00 | 0.00 | 0.00 |
| 10400 Construction of Roads | 0.00 | 0.00 | 0.00 | 0.00 |
| 110502 Water Supplies and Sewerage | 3,286,912,912.60 | 0.00 | 10,541,626,225.00 | 0.00 |
| 110504 Other Infrastructure and Civil Works | 3,286,912,912.60 | 0.00 | 10,541,626,225.00 | 0.00 |
| 10500 Construction and Civil Works | 70,000,007.00 | 0.00 | 1,748,596,705.40 | 0.00 |
| 10604 Overhaul of Other Infrastructure and Civil Works | 70,000,007.00 | 0.00 | 1,748,596,705.40 | 0.00 |
| 110600 Overhaul and Refurbishment of Construction and Civil Works | 0.00 | 0.00 | 10,620,000.00 | 0.00 |
| 110701 Purchase of Motor Vehicles | 0.00 | 0.00 | 10,620,000.00 | 0.00 |
| 10700 Purchase of Vehicles and Other Transport Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| 110801 Overhaul of Vehicles | 0.00 | 0.00 | 0.00 | 0.00 |
| 110800 Overhaul of Vehicles and Other Transport Equipment | 521,668.00 | 0.00 | 227,900.00 | 0.00 |
| 111001 Purchase of Office Furniture and Fittings | 0.00 | 0.00 | 0.00 | 0.00 |
| 111002 Purchase of Computers, Printers and Other IT Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| 111004 Purchase of Exchanges and other Communications Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| 111011 Purchase of Lighting Equipment | 521,668.00 | 0.00 | 227,900.00 | 0.00 |
| 111000 Purchase of Office Furniture and General Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| 111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant | 269,964,070.70 | 0.00 | 0.00 | 0.00 |
| 111106 Purchase of Fire fighting Vehicles and Equipment | 169,015.00 | 0.00 | 45,400.00 | 0.00 |
| 111109 Purchase of Educational Aids and Related Equipment | 174,488,245.55 | 0.00 | 286,042,601.40 | 0.00 |
| 111111 Purchase of ICT Networking and | | | | |

| Account No and Description | Current Period | | Previous period | |
|--|------------------|----------------|-------------------|----------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| Communication Equipment | | | | |
| 3111112 Purchase of Software | 0.00 | 0.00 | 0.00 | |
| 3111114 Purchase of Survey Equipment | 0.00 | 0.00 | 0.00 | |
| 3111100 Purchase of Specialised Plant, Equipment and Machinery | 444,621,331.25 | 0.00 | 286,088,001.40 | |
| 3111401 Pre-feasibility, Feasibility and Appraisal Studies | 237,618,760.70 | 0.00 | 38,798,626.20 | |
| 3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 237,618,760.70 | 0.00 | 38,798,626.20 | |
| 3111504 Other Infrastructure and Civil Works | 0.00 | 0.00 | 59,185,659.25 | |
| 3111500 Rehabilitation of Civil Works | 0.00 | 0.00 | 59,185,659.25 | |
| 3110000 Acquisition of Fixed Capital Assets | 4,990,547,261.40 | 0.00 | 14,479,372,740.10 | |
| 5120201 Borrowing from Foreign Governments | 0.00 | 0.00 | 0.00 | |
| 5120202 Borrowing from International Organizations | 0.00 | 764,999,815.80 | 0.00 | 3,420,884.00 |
| 5120200 Foreign Borrowing-Direct Payments | 0.00 | 764,999,815.80 | 0.00 | 3,420,884.00 |
| 5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities | 0.00 | 764,999,815.80 | 0.00 | 3,420,884.00 |
| 6510267 Nairobi Metropolitan Service Improvement Project | 0.00 | 0.00 | 0.00 | |
| 6510281 Nairobi Metropolitan Service Improvement Project | 1,884.95 | 0.00 | 41,677,662.85 | |
| 6510200 01-010-E418-UNICEF PROGRAMME-M | 1,884.95 | 0.00 | 41,677,662.85 | |
| 6510000 Special Accounts | 1,884.95 | 0.00 | 41,677,662.85 | |
| 6530101 Ministry HQ Recurrent Bank A/C | 41,625.15 | 0.00 | 793,196.40 | |
| 6530100 Recurrent Bank Accounts | 41,625.15 | 0.00 | 793,196.40 | |
| 6530000 Recurrent Bank Accounts | 41,625.15 | 0.00 | 793,196.40 | |
| 6540101 Ministry HQ Development Bank A | 50,601.15 | 0.00 | 3,928,977.95 | |
| 6540100 Development Bank Accounts | 50,601.15 | 0.00 | 3,928,977.95 | |
| 6541127 Kenya Urban Support Programme Account | 239,071,646.35 | 0.00 | 107,285,373.05 | |
| 6541138 Nairobi Metropolitan Service Improvement Project Cpart Fund | 31,590.40 | 0.00 | 0.00 | |
| 6541100 | 239,103,236.75 | 0.00 | 107,285,373.05 | |
| 6540000 Development Bank Accounts | 239,153,837.90 | 0.00 | 111,214,351.00 | |
| 6550101 Ministry HQ Deposit Bank A/C | 445,101,395.65 | 0.00 | 338,130,417.65 | |
| 6550109 Kenya Italy Debt for Development Programme | 0.00 | 0.00 | 0.00 | |
| 6550142 Rent from Government Building and Housing AIA(Bank) | 3,452.20 | 0.00 | 140,900.00 | |
| 6550143 Rent from Government Building and Housing AIA a/c | 0.00 | 0.00 | 0.00 | |
| 6550100 Deposit Bank Accounts | 445,104,847.85 | 0.00 | 338,271,317.65 | |
| 6550000 Deposit Bank Account | 445,104,847.85 | 0.00 | 338,271,317.65 | |
| 6580101 Cash | 0.00 | 0.00 | 0.00 | |
| 6580104 Cash in Transit | 1,755,940.00 | 0.00 | 0.00 | |
| 6580100 Cash in Hand | 1,755,940.00 | 0.00 | 0.00 | |
| 6580000 Cash in Hand | 1,755,940.00 | 0.00 | 0.00 | |
| 6590203 NBI.MET.SERV.IMPROVEMENT PROJECT CPART FND | 0.00 | 0.00 | 0.00 | |
| 6590200 Foreign Cash Holdings | 0.00 | 0.00 | 0.00 | |
| 6590000 Foreign Currency and Foreign D | 0.00 | 0.00 | 0.00 | |
| 6710103 Salary advance | 0.00 | 0.00 | 0.00 | |
| 6710100 Debtors & Advances - Employees | 0.00 | 0.00 | 0.00 | |
| 6710000 Domestic Debtors & Advances | 0.00 | 0.00 | 0.00 | |
| 6740101 Prepayment | 0.00 | 0.00 | 0.00 | |
| 6740102 R/D Cheques | 0.00 | 0.00 | 0.00 | |
| 6740100 Other Debtors & Pre-payments | 0.00 | 0.00 | 0.00 | |
| 6740000 Other Debtors & Pre-payments | 0.00 | 0.00 | 0.00 | |
| 6760101 Standing Imprests | 0.00 | 0.00 | 0.00 | |
| 6760103 Temporary Imprests | 0.00 | 0.00 | 1,095,635.65 | |
| 6760100 Imprests | 0.00 | 0.00 | 1,095,635.65 | |
| 6760000 Government Imprests | 0.00 | 0.00 | 1,095,635.65 | |
| 6770101 Inter-Ministerial Agency A/C | 0.00 | 0.00 | 0.00 | |
| 6770100 Ministerial Agency Accounts | 0.00 | 0.00 | 0.00 | |
| 6770000 Agency Accounts | 0.00 | 0.00 | 0.00 | |
| 6780101 General Suspense A/C | 0.00 | 0.00 | 0.00 | |
| 6780103 District Suspense A/c | 0.00 | 0.00 | 0.00 | |
| 6780100 Suspense & Clearance Account | 0.00 | 0.00 | 0.00 | |
| 6780000 Suspense & Clearance Account | 0.00 | 0.00 | 0.00 | |
| 6790102 Receiving Inventory A/C | 0.00 | 0.00 | 0.00 | |
| 6790100 Other Current System A/c's | 0.00 | 0.00 | 0.00 | |
| 6790000 Other Current Assets (System r | 0.00 | 0.00 | 0.00 | |
| 7310101 General Deposits | 0.00 | 3,454,912.20 | 0.00 | 45,240,000.00 |
| 7310124 Deposit -Rent from Government | 0.00 | 3,452.20 | 0.00 | 0.00 |

| Account No and Description | Current Period | | Previous period | |
|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| | | | 0.00 | 45,240,000.00 |
| ing | 0.00 | 3,458,364.40 | | |
| 0100 General Deposits Items | 0.00 | 3,458,364.40 | 0.00 | 45,240,000.00 |
| 0100 Deposits | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101 PAYE | 0.00 | 0.00 | 0.00 | 0.00 |
| 0102 NHIF | 0.00 | 0.00 | 0.00 | 0.00 |
| 0103 House Rent | 0.00 | 0.00 | 0.00 | 0.00 |
| 0106 NSSF | 0.00 | 0.00 | 0.00 | 0.00 |
| 0107 Co-operatives | 0.00 | 0.00 | 0.00 | 0.00 |
| 0108 Insurances | 0.00 | 0.00 | 0.00 | 0.00 |
| 0109 Hire Purchases | 0.00 | 0.00 | 0.00 | 0.00 |
| 0111 WCPS | 0.00 | 0.00 | 0.00 | 0.00 |
| 0112 Staff Welfare Associations | 0.00 | 0.00 | 0.00 | 0.00 |
| 0113 HELB Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| 0115 Save As You Earn (SAYE) | 0.00 | 0.00 | 0.00 | 0.00 |
| 0116 Mortgages / Bank Loans | 0.00 | 0.00 | 0.00 | 0.00 |
| 0121 Salary Overpayment Refunds | 0.00 | 0.00 | 0.00 | 0.00 |
| 0123 Civil Service Housing Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| 0124 3% Commission on Deductions | 0.00 | 0.00 | 0.00 | 0.00 |
| 0126 Employee Contribution to PSSS | 0.00 | 0.00 | 0.00 | 0.00 |
| 0199 Salary Control Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 0100 Salary Deductions | 0.00 | 445,101,395.65 | 0.00 | 338,130,417.55 |
| 20201 Contractors Retention Money | 0.00 | 445,101,395.65 | 0.00 | 338,130,417.55 |
| 0200 Other General Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| 0402 Vat Withholding Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 0400 Withholding Taxes | 0.00 | 445,101,395.65 | 0.00 | 338,130,417.55 |
| 0000 Other Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| 00101 General Withholding Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 0100 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000 Withholding Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101 Inventory AP Accrual | 0.00 | 0.00 | 0.00 | 0.00 |
| 00103 AP Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| 00100 System Required Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| 9999 Cash Clearing A/c | 0.00 | 0.00 | 0.00 | 0.00 |
| 9900 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000 System Required Liabilities A/c | 0.00 | 0.00 | 0.00 | 0.00 |
| 10101 Provision for Encumbrance | 0.00 | 0.00 | 0.00 | 0.00 |
| 0100 General Provisions | 0.00 | 93,384,343,527.30 | 0.00 | 68,292,839,004.20 |
| 0201 Exchequer Releases/ Provisioning | 0.00 | 0.00 | 0.00 | 0.00 |
| 0209 Remittances to Exchequer | 19,718,298.50 | 0.00 | 13,900,488.50 | 0.00 |
| 0200 Miscellaneous Revenue | 19,718,298.50 | 93,384,343,527.30 | 13,900,488.50 | 68,292,839,004.20 |
| 0200 Exchequer Provisions | 19,718,298.50 | 93,384,343,527.30 | 13,900,488.50 | 68,292,839,004.20 |
| 0000 Provisions | 0.00 | 1,238,712,215.00 | 0.00 | 1,238,712,215.00 |
| 0101 Opening Balance Bank | 0.00 | 1,238,712,215.00 | 0.00 | 1,238,712,215.00 |
| 90100 Opening Balance Bank | 69,407,968,984.70 | 0.00 | 47,373,410,859.25 | 0.00 |
| 99999 Consolidated Fund | 69,407,968,984.70 | 0.00 | 47,373,410,859.25 | 0.00 |
| 9900 | 69,407,968,984.70 | 1,238,712,215.00 | 47,373,410,859.25 | 1,238,712,215.00 |
| 0000 Opening Balance Reserves | 69,407,968,984.70 | 96,710,010,889.60 | 74,060,105,534.20 | 74,060,105,534.20 |
| Total | 96,710,010,889.60 | 96,710,010,889.60 | 74,060,105,534.20 | 74,060,105,534.20 |

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

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



REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-20 To : 26-JUL-21

1094 REC-STATE DEPT FOR HOUSING AND URB

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395516

Balance as per bank certificate 0.00

Less --

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

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

Add --

3. Payment in Bank Statement not yet recorded in Cash Book 41,625.15

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

Bank Balance as per Cash Book 41,625.15

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 26-JUL-21

1094 REC-STATE DEPT FOR HOUSIN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395516

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES) | | | |
|--|-----------|----------|------|
| Cheque | | Payee | A |
| No | Date | | |
| Total : | | | |
| 2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Receipts | | | A |
| No | Date | | |
| Total : | | | |
| 3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Cheque | | | A |
| No | Date | | |
| NONREF | 23-JUL-21 | Transfer | 41,0 |
| Total : | | | 41,0 |
| 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | |
| Receipts | | | A |
| No | Date | | |
| Total : | | | |

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-20 To : 26-JUL-21

1094 DEV-STATE DEPT FOR HOUSING URBAN D

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395583

| | |
|---|------------------|
| Balance as per bank certificate | 0.00 |
| Less -- | |
| 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | |
| 2. Receipts in Bank Statement not yet recorded in Cash Book | |
| Add -- | |
| 3. Payment in Bank Statement not yet recorded in Cash Book | 50,601.15 |
| 4. Receipts in Cash Book not yet Recorded in Bank Statement | |
| Bank Balance as per Cash Book | 50,601.15 |

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 26-JUL-21

1094 DEV-STATE DEPT FOR HOUSING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395583

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES) | | | |
|---|-----------|----------|------|
| Cheque | | Payee | Am |
| No | Date | | |
| Total : | | | |
| 2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Receipts | | | Am |
| No | Date | | |
| Total : | | | |
| 3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Cheque | | | An |
| No | Date | | |
| NONREF | 23-JUL-21 | Transfer | 50,6 |
| Total : | | | 50,6 |
| 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | |
| Receipts | | | An |
| No | Date | | |
| Total : | | | |

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-20 To : 09-JUL-21

1094 DEP-STATE DEPT FOR HOUSING AND URB

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395672

| | |
|---|----------------|
| Balance as per bank certificate | 445,101,395.65 |
| Less -- | |
| 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | |
| 2. Receipts in Bank Statement not yet recorded in Cash Book | |
| Add -- | |
| 3. Payment in Bank Statement not yet recorded in Cash Book | |
| 4. Receipts in Cash Book not yet Recorded in Bank Statement | |
| Bank Balance as per Cash Book | 445,101,395.65 |

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-20 To : 09-JUL-21

1094 DEP-STATE DEPT FOR HOUSING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395672

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

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-20 To : 26-JUL-21

1094 KENYA URBAN SUPPORT PROGRAMME

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396946

| | |
|---|-----------------------|
| Balance as per bank certificate | 239,071,646.35 |
| Less -- | |
| 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | |
| 2. Receipts in Bank Statement not yet recorded in Cash Book | |
| Add -- | |
| 3. Payment in Bank Statement not yet recorded in Cash Book | |
| 4. Receipts in Cash Book not yet Recorded in Bank Statement | |
| Bank Balance as per Cash Book | 239,071,646.35 |

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-20 To : 26-JUL-21

1094 KENYA URBAN SUPPORT PROGRAM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396946

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

| Cheque | | Payee | Amo |
|----------------|------|-------|-----|
| No | Date | | |
| Total : | | | |

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

| Receipts | | Amo |
|----------------|------|-----|
| No | Date | |
| Total : | | |

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

| Cheque | | Amo |
|----------------|------|-----|
| No | Date | |
| Total : | | |

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

| Receipts | | Amo |
|----------------|------|-----|
| No | Date | |
| Total : | | |

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-20 To : 30-JUN-21

1094 NAIROBI METROPOLITAN SERV IMPR PRG

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396954

Balance as per bank certificate 1,884.95

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book 1,884.95

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

1094 NAIROBI METROPOLITAN SERV I

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396954

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

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 26-JUL-21

1094- NAMSIP (COUNTER FUND)

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396938

| | |
|---|---------------------|
| Balance as per bank certificate | 31,590.40 |
| Less -- | |
| 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | |
| 2. Receipts in Bank Statement not yet recorded in Cash Book | |
| Add -- | |
| 3. Payment in Bank Statement not yet recorded in Cash Book | |
| 4. Receipts in Cash Book not yet Recorded in Bank Statement | 1,755,940.00 |
| Bank Balance as per Cash Book | 1,787,530.40 |

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 26-JUL-21

1094- NAMSIP (COUNTER FUND)

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000396938

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES) | | | |
|---|-----------|-------|------------------|
| Cheque | | Payee | Amo |
| No | Date | | |
| Total : | | | |
| 2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Receipts | | | Amo |
| No | Date | | |
| Total : | | | |
| 3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Cheque | | | Amo |
| No | Date | | |
| Total : | | | |
| 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | |
| Receipts | | | Amo |
| No | Date | | |
| NONREF | 30-JUN-21 | | 1,755,940 |
| Total : | | | 1,755,940 |



Statement of Financial Position

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

| | Note | Current Period Kshs | Previous Period Kshs |
|---|------|------------------------|-------------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 22A | 684,302,195.85 | 491,956,527.90 |
| Cash Balances | 22B | 0.00 | 0.00 |
| Total Cash And Cash Equivalents | | 684,302,195.85 | 491,956,527.90 |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 23 | 1,755,940.00 | 1,095,635.65 |
| TOTAL FINANCIAL ASSETS | | 686,058,135.85 | 493,052,163.55 |
| Financial Liabilities | | | |
| Accounts Payables - Deposits | 24 | 448,559,760.05 | 383,370,417.55 |
| NET FINANCIAL ASSETS | | 237,498,375.80 | 109,681,746.00 |
| REPRESENTED BY | | | |
| Fund Balance b/fwd | 25 | 109,681,746.00 | 497,923,881.10 |
| Prior Year Adjustment | 26 | (5,817,810.00) | (1,093,215.85) |
| Surplus/Deficit for the Year | | 133,634,439.80 | (387,148,919.25) |
| NET FINANCIAL POSITION | | 237,498,375.80 | 109,681,746.00 |

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

Prepared By: _____

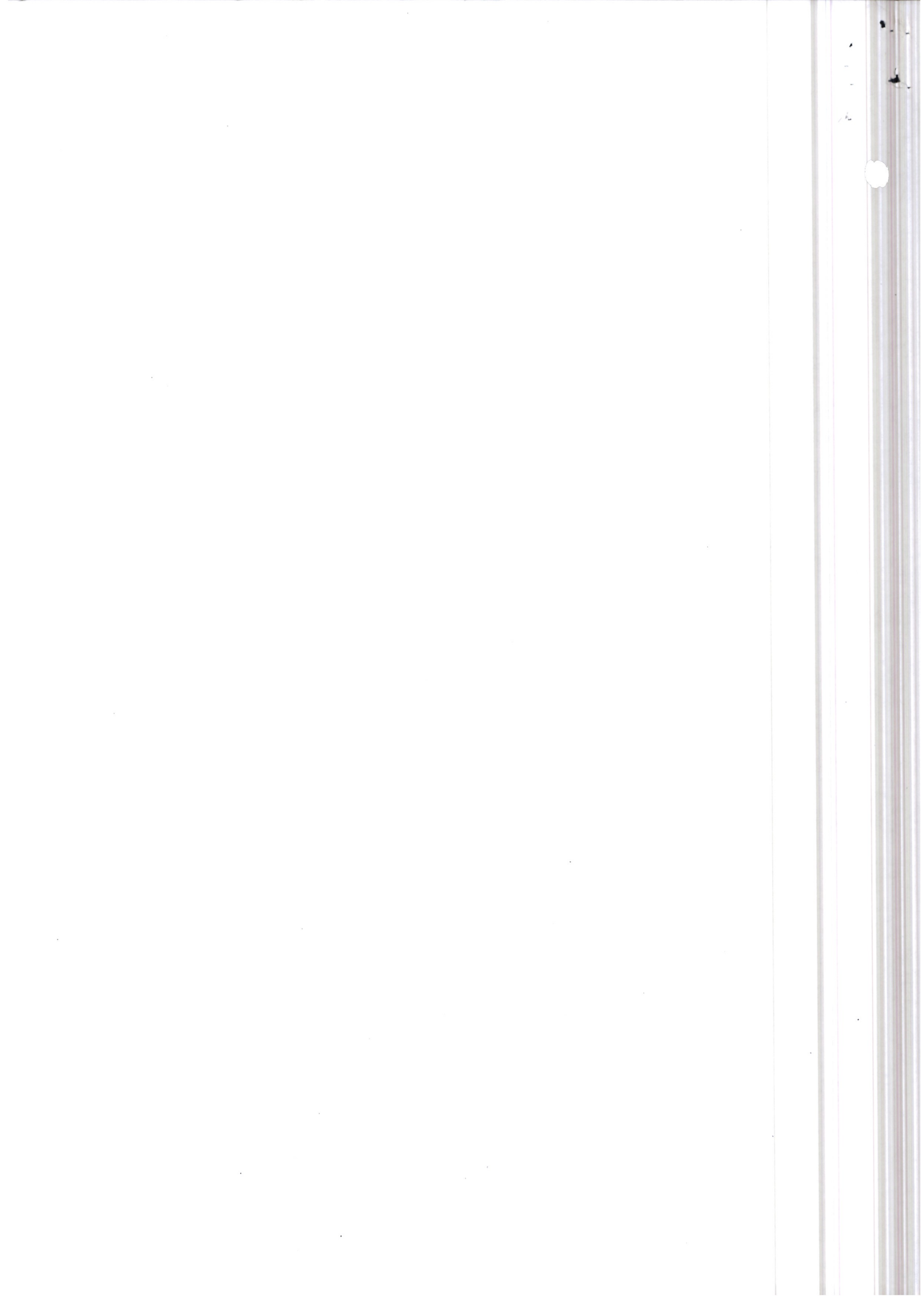
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1094-State Department For Housing & Urban Development
 Current Period: JUL-20 To JUN-21
 Compare With: JUL-19 To JUN-20

| | Note | Current Period | Previous Period |
|--|----------------|---------------------------|----------------------------|
| | | Kshs | Kshs |
| Receipts and operating income | | | |
| Tax Receipts | 1 | 0.00 | 0.00 |
| Social Security Contribution | 2 | 0.00 | 0.00 |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 |
| Exchequer releases | 4 | 25,091,504,523.10 | 21,647,409,206.20 |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 |
| Other Receipts | 11 | 873,395,571.45 | 724,299,195.00 |
| Payments for Operating Expenses | | | |
| Compensation of Employees | 12 | 665,258,295.90 | 643,466,138.35 |
| Use of goods and Services | 13 | 13,913,491,790.55 | 1,710,777,650.35 |
| Subsidies | 14 | 0.00 | 0.00 |
| Transfers to Other Government Units | 15 | 7,026,968,122.70 | 9,346,125,494.10 |
| Other Grants and Transfers | 16 | 0.00 | 0.00 |
| Social Security Benefits | 17 | 0.00 | 0.00 |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 |
| Other payments | 21 | 0.00 | 0.00 |
| Adjusted for : | | | |
| Adjustments during the year | | 64,529,038.15 | (90,274,526.20) |
| Prior year adjustments | | (5,817,810.00) | (1,093,215.85) |
| Net Cash From Operating Activities | A | 4,417,893,113.55 | 10,579,971,376.35 |
| Cash Flow From Investing Activities | | | |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 |
| Acquisition of Assets | 18 | 4,990,547,261.40 | 14,479,372,740.10 |
| Net Cash Flow From Investing Activities | B | (4,990,547,261.40) | (14,479,372,740.10) |
| Cash Flow From Borrowing Activities | | | |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 |
| Proceeds from Foreign Borrowings | 7 | 764,999,815.80 | 3,420,884,702.45 |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 |
| Net Cash Flow From Financing Activities | C | 764,999,815.80 | 3,420,884,702.45 |
| NET INCREASE IN CASH AND CASH EQUIVALENT | A+B+C | 192,345,667.95 | (478,516,661.30) |
| Cash and Cash Equivalent at BEGINNING of The Year | | 491,956,527.90 | 970,473,189.20 |
| Cash and Cash Equivalent at END of The Year | 22A+22B | 684,302,195.85 | 491,956,527.90 |

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

Prepared By: _____

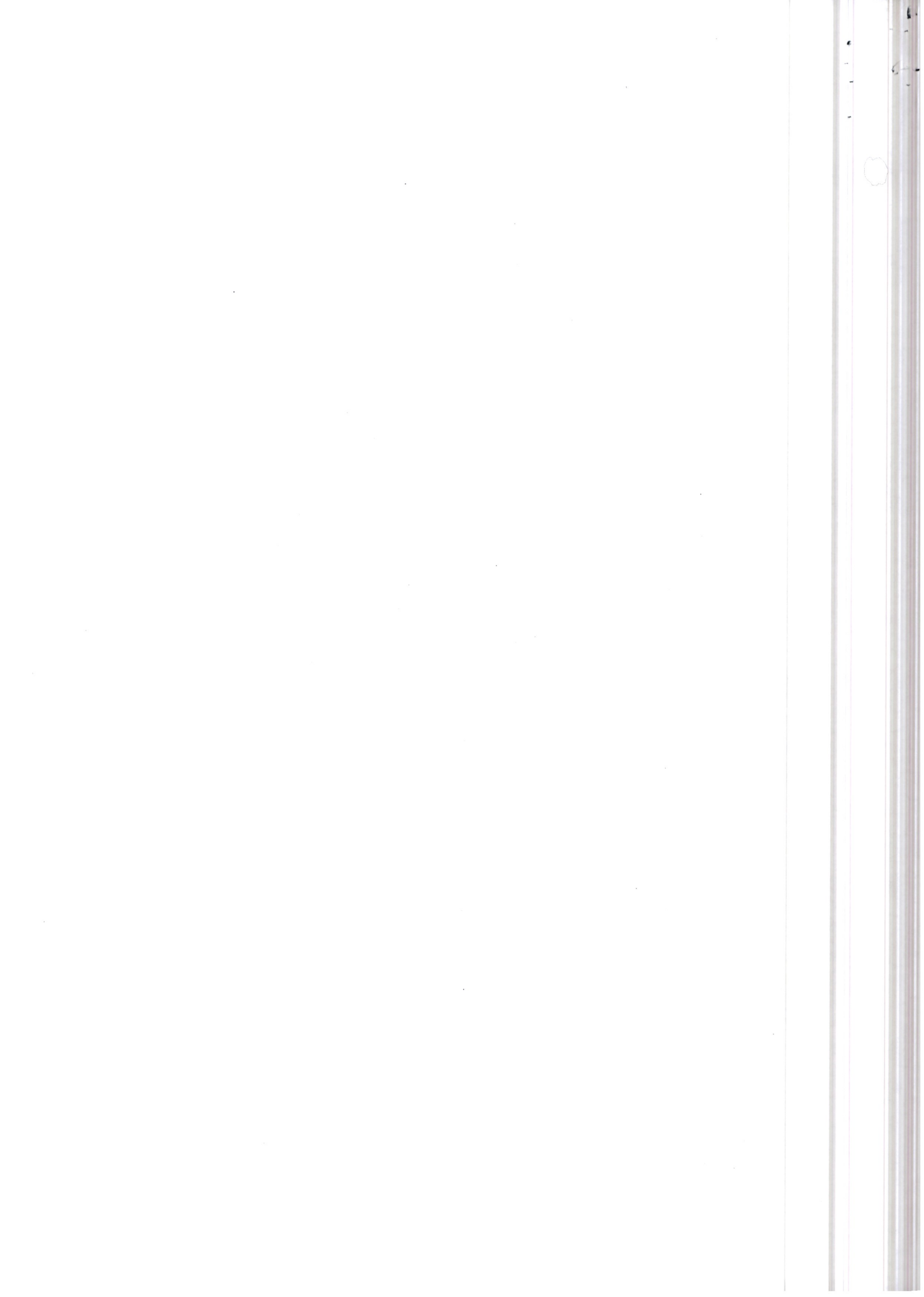
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1094-State Department For Housing & Urban
Development

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|--------------------------|--------------------------|
| | | Kshs | Kshs |
| Exchequer Releases/ Provisioning Account | 9910201 | 25,091,504,523.10 | 21,647,409,206.20 |
| TOTAL | | 25,091,504,523.10 | 21,647,409,206.20 |

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-----------------------|-------------------------|
| | | Kshs | Kshs |
| Foreign Borrowings - Drawdowns through Exchequer | 5120100 | 0.00 | 0.00 |
| Foreign Borrowing-Direct Payments | 5120200 | 764,999,815.80 | 3,420,884,702.45 |
| Foreign Currency and Foreign Deposits | 5120300 | 0.00 | 0.00 |
| Other Foreign Accounts Payable | 5120400 | 0.00 | 0.00 |
| TOTAL | | 764,999,815.80 | 3,420,884,702.45 |

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Refund from World Food Programme (WFP) | 4540101 | 0.00 | 0.00 |
| Reimbursement of Audit Fees | 4540102 | 0.00 | 0.00 |
| Reimbursement on Messing Charges (UNICEF) | 4540103 | 0.00 | 0.00 |
| Reimbursement from World Bank - ECD | 4540104 | 0.00 | 0.00 |
| Reimbursement from Individuals and Private | 4540105 | 0.00 | 0.00 |

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

10 Returns of Equity Holdings

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

11 Other Receipts

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Interest Received | 1410100 | 0.00 | 0.00 |
| Profits and Dividends | 1410200 | 0.00 | 0.00 |
| Withdrawals from Income of Quasi-corporations | 1410300 | 0.00 | 0.00 |
| Rents on land, houses and buildings | 1410400 | 873,395,571.45 | 724,299,195.00 |
| Other Property Income collected as AIA | 1410500 | 0.00 | 0.00 |
| | 1415000 | 0.00 | 0.00 |
| Sales of Market Establishment | 1420100 | 0.00 | 0.00 |
| Administrative Fees and Charges | 1420200 | 0.00 | 0.00 |
| Administrative Fees and Charges collected as AIA | 1420300 | 0.00 | 0.00 |
| Incidental Sales by Non-Market Establishments | 1420400 | 0.00 | 0.00 |
| Incidental Sales by Non-Market Establishments Collected as AIA | 1420500 | 0.00 | 0.00 |
| Receipts from Sale of Incidental Goods | 1420600 | 0.00 | 0.00 |
| Fines, Penalties, Forfeitures and other Charges | 1430100 | 0.00 | 0.00 |
| Current Grants from International NGOs paid through Exchequer | 1440100 | 0.00 | 0.00 |
| Capital Grants from International NGOs paid through Exchequer | 1440200 | 0.00 | 0.00 |
| Current Grants from International NGOs collected as AIA | 1440300 | 0.00 | 0.00 |
| Capital Grants from International NGOs collected as AIA | 1440400 | 0.00 | 0.00 |
| Other Voluntary Transfers for Current purposes | 1440500 | 0.00 | 0.00 |
| Other Voluntary Transfers for Capital purposes | 1440600 | 0.00 | 0.00 |
| Paid to Exchequer | 1450100 | 0.00 | 0.00 |
| Receipts Not Classified Elsewhere | 1450200 | 0.00 | 0.00 |
| | 1510200 | 0.00 | 0.00 |
| | 1510300 | 0.00 | 0.00 |
| | 1520100 | 0.00 | 0.00 |
| Business Permits | 1520200 | 0.00 | 0.00 |
| Cesses | 1520300 | 0.00 | 0.00 |
| Poll Rates | 1520400 | 0.00 | 0.00 |
| Plot Rents | 1520500 | 0.00 | 0.00 |
| Other Local Levies | 1520600 | 0.00 | 0.00 |
| Administrative Services Fees | 1530100 | 0.00 | 0.00 |
| Various Fees | 1530200 | 0.00 | 0.00 |
| Council'S Natural Resources Exploitation | 1530300 | 0.00 | 0.00 |
| Sales Of Council Assets | 1530400 | 0.00 | 0.00 |
| Lease / Rental Of Council'S Infrastructure Assets | 1530500 | 0.00 | 0.00 |
| Other Miscellaneous Revenues | 1530600 | 0.00 | 0.00 |
| Other Miscellaneous Revenues | 1540100 | 0.00 | 0.00 |
| Insurance Claims Recovery | 1540200 | 0.00 | 0.00 |
| Medium Term Loans (1-3 Yr Repayment) | 1540300 | 0.00 | 0.00 |
| Long Term Loans (Over 3 Yr Rpayment) | 1540400 | 0.00 | 0.00 |
| Transfers From Reserve Funds | 1540500 | 0.00 | 0.00 |
| Donations | 1540600 | 0.00 | 0.00 |
| Fund Raising Events | 1540700 | 0.00 | 0.00 |
| Other Revenues From Financial Assets Loan | 1540800 | 0.00 | 0.00 |
| | 1541000 | 0.00 | 0.00 |
| Market/Trade Centre Fee | 1550100 | 0.00 | 0.00 |
| Vehicle Parking Fees | 1550200 | 0.00 | 0.00 |
| Housing | 1560100 | 0.00 | 0.00 |
| Social Premises Use Charges | 1560200 | 0.00 | 0.00 |
| School Fees | 1570100 | 0.00 | 0.00 |
| Other Education-Related Fees | 1570200 | 0.00 | 0.00 |
| Other Education Revenues | 1570300 | 0.00 | 0.00 |

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-----------------------|-----------------------|
| Public Health Services | 1580100 | 0.00 | 0.00 |
| Public Health Facilities Operations | 1580200 | 0.00 | 0.00 |
| Environment & Conservancy Administration | 1580300 | 0.00 | 0.00 |
| Slaughter Houses Administration | 1580400 | 0.00 | 0.00 |
| Water Supply Administration | 1580500 | 0.00 | 0.00 |
| Sewerage Administration | 1580600 | 0.00 | 0.00 |
| Other Health & Sanitation Revenues | 1580700 | 0.00 | 0.00 |
| Technical Services Fees | 1590100 | 0.00 | 0.00 |
| External Services Fees | 1590200 | 0.00 | 0.00 |
| | 1930100 | 0.00 | 0.00 |
| System Required Revenue A/cs | 1990100 | 0.00 | 0.00 |
| TOTAL | | 873,395,571.45 | 724,299,195.00 |

12 Compensation of Employees

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Basic Salaries - Permanent Employees | 2110100 | 484,852,271.70 | 446,025,975.85 |
| Basic Wages - Temporary Employees | 2110200 | 0.00 | 7,973,735.90 |
| Personal Allowances paid as part of Salary | 2110300 | 180,406,024.20 | 189,466,426.60 |
| Personal Allowances paid as Reimbursements | 2110400 | 0.00 | 0.00 |
| Personal Allowances provided in Kind | 2110500 | 0.00 | 0.00 |
| Employer Contributions to Compulsory National Social Security Schemes | 2120100 | 0.00 | 0.00 |
| Employer Contributions to Compulsory Health Insurance Schemes | 2120200 | 0.00 | 0.00 |
| Social Benefit Schemes Outside Government | 2120300 | 0.00 | 0.00 |
| TOTAL | | 665,258,295.90 | 643,466,138.35 |

13 Use of goods and Services

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|--------------------------|-------------------------|
| | | Kshs | Kshs |
| Utilities, Supplies and Services | 2210100 | 14,072,052.40 | 10,137,879.30 |
| Communication, Supplies and Services | 2210200 | 3,335,836.80 | 3,867,943.65 |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300 | 6,420,900.00 | 10,141,957.90 |
| Foreign Travel and Subsistence, and other transportation costs | 2210400 | 1,534,452.00 | 2,858,392.00 |
| Printing, Advertising and Information Supplies and Services | 2210500 | 1,178,347.00 | 1,790,260.00 |
| Rentals of Produced Assets | 2210600 | 100,139,671.90 | 112,802,008.35 |
| Training Expenses | 2210700 | 2,709,617.20 | 3,008,372.50 |
| Hospitality Supplies and Services | 2210800 | 3,705,243.00 | 3,286,279.00 |
| Insurance Costs | 2210900 | 0.00 | 0.00 |
| Specialised Materials and Supplies | 2211000 | 6,959,642.00 | 5,139,645.40 |
| Office and General Supplies and Services | 2211100 | 23,683,065.80 | 13,462,206.35 |
| Fuel Oil and Lubricants | 2211200 | 4,613,275.00 | 9,989,952.75 |
| Other Operating Expenses | 2211300 | 13,734,767,541.25 | 1,526,921,457.60 |
| Routine Maintenance - Vehicles | 2220100 | 5,784,677.00 | 5,505,058.25 |
| Routine Maintenance - Other Assets | 2220200 | 4,587,469.20 | 1,866,237.30 |
| Exchange Rate Losses | 2230100 | 0.00 | 0.00 |
| TOTAL | | 13,913,491,790.55 | 1,710,777,650.35 |

14 Subsidies

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

15 Transfers to Other Government Units

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-------------------------|-------------------------|
| | | Kshs | Kshs |
| Current Grants to Government Agencies and other Levels of Government | 2630100 | 42,000,000.00 | 21,000,000.00 |
| Capital Grants to Government Agencies and other Levels of Government | 2630200 | 6,984,968,122.70 | 9,325,125,494.10 |
| Other Current Transfers, Grants and Subsidies | 2640400 | 0.00 | 0.00 |
| Other Capital Grants and Transfers | 2640500 | 0.00 | 0.00 |
| TOTAL | | 7,026,968,122.70 | 9,346,125,494.10 |

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-------------------------|--------------------------|
| | | Kshs | Kshs |
| | | 0.00 | 0.00 |
| Purchase of Buildings | 3110100 | 0.00 | 0.00 |
| Construction of Building | 3110200 | 102,352,977.75 | 1,072,481,159.35 |
| Refurbishment of Buildings | 3110300 | 782,756,527.10 | 721,748,463.50 |
| Construction of Roads | 3110400 | 65,763,077.00 | 0.00 |
| Construction and Civil Works | 3110500 | 3,286,912,912.60 | 10,541,626,225.00 |
| Overhaul and Refurbishment of Construction and Civil Works | 3110600 | 70,000,007.00 | 1,748,596,705.40 |
| Purchase of Vehicles and Other Transport Equipment | 3110700 | 0.00 | 10,620,000.00 |
| Overhaul of Vehicles and Other Transport Equipment | 3110800 | 0.00 | 0.00 |
| Purchase of Household Furniture and Institutional Equipment | 3110900 | 0.00 | 0.00 |
| Purchase of Office Furniture and General Equipment | 3111000 | 521,668.00 | 227,900.00 |
| Purchase of Specialised Plant, Equipment and Machinery | 3111100 | 444,621,331.25 | 286,088,001.40 |
| Rehabilitation and Renovation of Plant, Machinery and Equipment | 3111200 | 0.00 | 0.00 |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 3111300 | 0.00 | 0.00 |
| Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 3111400 | 237,618,760.70 | 38,798,626.20 |
| Rehabilitation of Civil Works | 3111500 | 0.00 | 59,185,659.25 |
| Purchase of Specialised Plant | 3112200 | 0.00 | 0.00 |
| Acquisition of Strategic Stocks | 3120100 | 0.00 | 0.00 |
| Acquisition of Other Inventori | 3120200 | 0.00 | 0.00 |
| Acquisition of Land | 3130100 | 0.00 | 0.00 |
| Acquisition of Other Intangible Assets | 3130200 | 0.00 | 0.00 |
| Domestic Lending and On-lending | 4110000 | 0.00 | 0.00 |
| Domestic Equity Participation | 4120000 | 0.00 | 0.00 |
| Other Domestic Accounts Receivable | 4130000 | 0.00 | 0.00 |
| Foreign Lending and On- Lending | 4140000 | 0.00 | 0.00 |
| Foreign Equity Participation | 4150000 | 0.00 | 0.00 |
| Other Foreign Accounts Receivable | 4160000 | 0.00 | 0.00 |
| TOTAL | | 4,990,547,261.40 | 14,479,372,740.10 |

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Special Accounts | 6510000 | 1,884.95 | 41,677,662.85 |
| Treasury Bank Accounts (Exchequer and CRF Accounts) | 6520000 | 0.00 | 0.00 |
| Recurrent Bank Accounts | 6530000 | 41,625.15 | 793,196.40 |
| Development Bank Accounts | 6540000 | 239,153,837.90 | 111,214,351.00 |
| Deposit Bank Account | 6550000 | 445,104,847.85 | 338,271,317.65 |
| Project Specific Bank Accounts | 6570000 | 0.00 | 0.00 |
| Foreign Currency and Foreign D | 6590101 | 0.00 | 0.00 |
| Foreign Currency and Foreign D | 6590203 | 0.00 | 0.00 |
| TOTAL | | 684,302,195.85 | 491,956,527.90 |

22B Cash Balances

| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|---------------------|-----------------|
| | | Kshs | Kshs |
| Cash in Hand | 6580000 | 1,755,940.00 | 0.00 |
| Foreign Currency and Foreign D | 6590201 | 0.00 | 0.00 |
| TOTAL | | 1,755,940.00 | 0.00 |

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Domestic Debtors & Advances | 6710000 | 0.00 | 0.00 |
| Debtors & Advances - Govt Owne | 6720000 | 0.00 | 0.00 |
| Foreign Debtors & Advances | 6730000 | 0.00 | 0.00 |
| Other Debtors & Pre-payments | 6740000 | 0.00 | 0.00 |
| Government Imprests | 6760000 | 0.00 | 1,095,635.65 |
| Agency Accounts | 6770000 | 0.00 | 0.00 |

| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
| Suspense & Clearance Account | 6780000 | 0.00 | 0.00 |
| Other Current Assets (System r | 6790000 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 1,095,635.65 |

24. ACCOUNTS PAYABLE

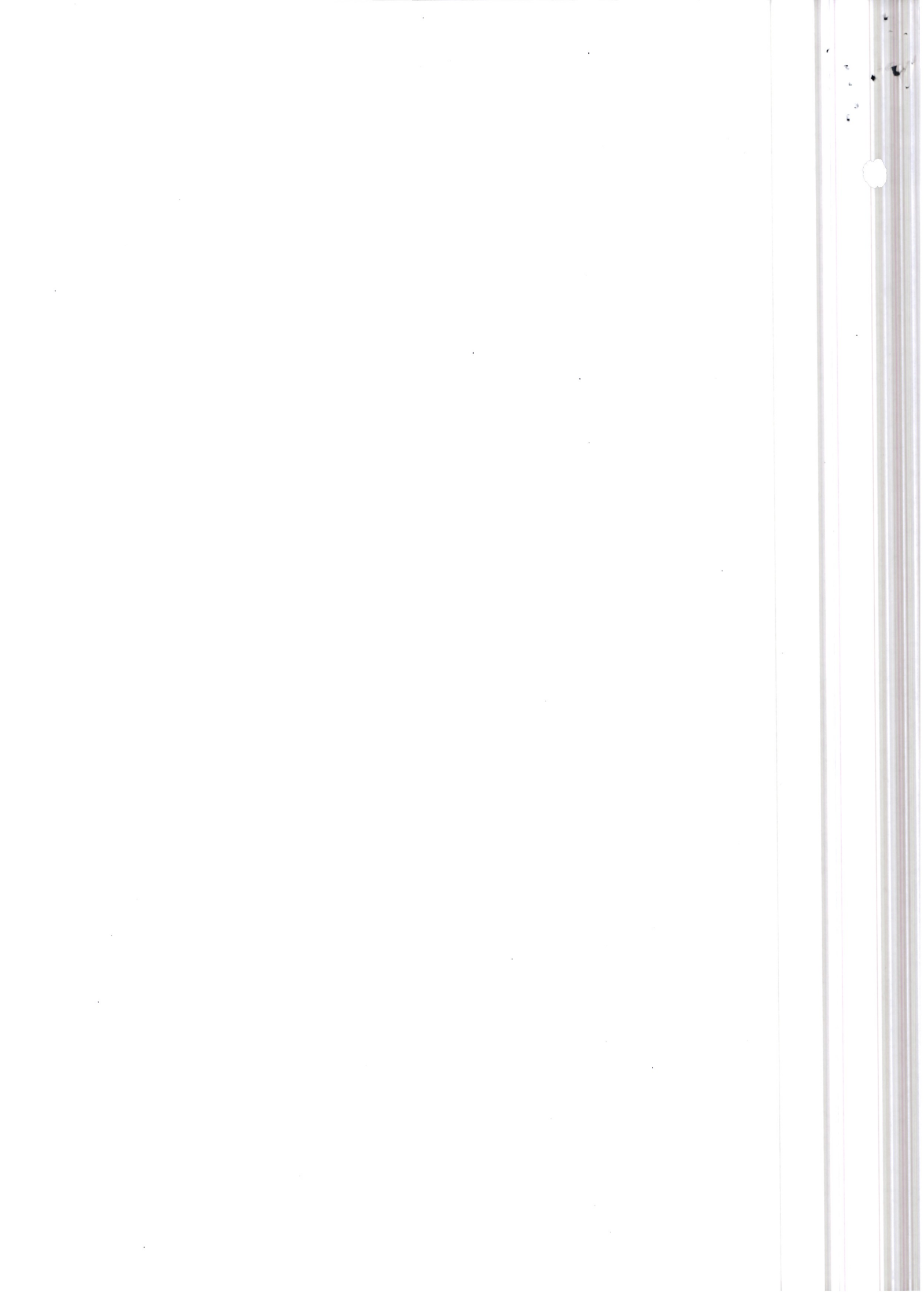
| Item Description | Item code | Current Period | Previous Period |
|----------------------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Other Liabilities | 7320000 | 445,101,395.65 | 338,130,417.55 |
| Deposits | 7310000 | 3,458,364.40 | 45,240,000.00 |
| Withholding Taxes | 7380000 | 0.00 | 0.00 |
| System Required Liabilities A/cs | 7390000 | 0.00 | 0.00 |
| TOTAL | | 448,559,760.05 | 383,370,417.55 |

25. FUND BALANCES BROUGHT FORWARD

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|------------------|------------------|
| | | Kshs | Kshs |
| Opening Balance Bank | 22A | 491,956,527.90 | 970,473,189.20 |
| Opening Balance Cash | 22B | 0.00 | 0.00 |
| Opening Balance Receivables - Imprest and Clearance Accounts | 23 | 1,095,635.65 | 1,054,374.90 |
| Opening Balance - Deposits | 24 | (383,370,417.55) | (473,603,683.00) |
| TOTAL | | 109,681,746.00 | 497,923,881.10 |

26. PRIOR YEAR ADJUSTMENTS

| Item Description | Item Code | Current Period | Previous Period |
|----------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| County Transfers | 9910300 | 0.00 | 0.00 |
| Exchequer Provisions | 9910200 | 5,817,810.00 | 1,093,215.85 |
| TOTAL | | 5,817,810.00 | 1,093,215.85 |





Statement of Budget Execution
 Entity: 1094-State Department For Housing & Urban Development
 Current Period: JUL-2010-JUN-2011

| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|--|------|--------------------------|-------------------------|-------------------------|-------------------------------|--------------------------|--------------------------------|------------------|
| | | a | b | c | d=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Contribution | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic and Foreign | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Grants | | | | | | | | |
| Exchequer releases | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 25,091,504,523.10 | (25,091,504,523.10) | 0.00% |
| Transfers from Other Government | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Entities | | | | | | | | |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Foreign Borrowings | 7 | 765,000,000.00 | 0.00 | 0.00 | 765,000,000.00 | 764,999,815.80 | 184.20 | 100.00% |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | 11 | 1,055,000,000.00 | 0.00 | 0.00 | 1,055,000,000.00 | 873,395,571.45 | 181,604,428.55 | 82.79% |
| Total | | 1,820,000,000.00 | 0.00 | 0.00 | 1,820,000,000.00 | 26,729,899,910.35 | (24,909,899,910.35) | 1468.68% |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | 12 | 333,088,180.00 | 0.00 | 333,000,000.00 | 666,088,180.00 | 665,258,295.90 | 829,884.10 | 99.88% |
| Use of goods and Services | 13 | 14,569,099,606.00 | 0.00 | 155,687,292.00 | 14,724,786,898.00 | 13,913,491,790.55 | 811,295,107.45 | 94.49% |
| Subsidies | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers to Other Government Units | 15 | 7,073,000,000.00 | 0.00 | 40,000,000.00 | 7,113,000,000.00 | 7,026,968,122.70 | 86,031,877.30 | 98.79% |
| Other Grants and Transfers | 16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Benefits | 17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Acquisition of Assets | 18 | 5,732,053,974.50 | 0.00 | 577,587.50 | 5,732,631,562.00 | 4,990,547,261.40 | 742,084,300.60 | 87.06% |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other payments | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total | | 27,707,241,760.50 | 0.00 | 529,264,879.50 | 28,236,506,640.00 | 26,596,265,470.55 | 1,640,241,169.45 | 94.19% |



Statement of Budget Execution
Entity: 1094-State Department For Housing & Urban Development
Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
 Entity: 1094-State Department For Housing & Urban Development
 Current Period: JUL-20 To JUN-21

| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|--|------|--------------------------|-------------------------|-------------------------|-------------------------------|--------------------------|--------------------------------|------------------|
| | | a | b | c | d=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Contribution | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Exchequer releases | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 24,127,116,154.15 | (24,127,116,154.15) | 0.00% |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Foreign Borrowings | 7 | 765,000,000.00 | 0.00 | 0.00 | 765,000,000.00 | 764,999,815.80 | 184.20 | 100.00% |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | 11 | 1,055,000,000.00 | 0.00 | 0.00 | 1,055,000,000.00 | 873,395,571.45 | 181,604,428.55 | 82.79% |
| Total | | 1,820,000,000.00 | 0.00 | 0.00 | 1,820,000,000.00 | 25,765,511,541.40 | (23,945,511,541.40) | 1415.69% |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | 12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Use of goods and Services | 13 | 14,439,878,951.00 | 0.00 | 0.00 | 14,439,878,951.00 | 13,657,094,025.65 | 782,784,925.35 | 94.58% |
| Subsidies | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers to Other Government Units | 15 | 7,073,000,000.00 | 0.00 | 0.00 | 7,073,000,000.00 | 6,984,968,122.70 | 88,031,877.30 | 98.76% |
| Other Grants and Transfers | 16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Benefits | 17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Acquisition of Assets | 18 | 5,731,676,387.00 | 0.00 | 0.00 | 5,731,676,387.00 | 4,989,856,578.40 | 741,819,808.60 | 87.06% |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other payments | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total | | 27,244,555,338.00 | 0.00 | 0.00 | 27,244,555,338.00 | 25,631,918,726.75 | 1,612,636,611.25 | 94.08% |



Statement of Budget Execution - Development Expenditure
 Entity: 1094-State Department For Housing & Urban Development
 Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1094 State Department For Housing & Urban Development
 Current Period: JUL-20 To JUN-21

| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|--|------|------------------|-------------------------|-------------------------|-------------------------------|----------------|--------------------------------|------------------|
| | | a | b | c | d=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Contribution | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Exchange releases | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 964,388,368.95 | (964,388,368.95) | 0.00% |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Foreign Borrowings | 7 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | 11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total | | | | | | 964,388,368.95 | (964,388,368.95) | 0.00% |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | 12 | 333,088,180.00 | 0.00 | 333,000,000.00 | 666,088,180.00 | 665,258,295.90 | 829,884.10 | 99.88% |
| Use of goods and Services | 13 | 129,220,655.00 | 0.00 | 155,687,292.00 | 284,907,947.00 | 256,397,764.90 | 28,510,182.10 | 89.99% |
| Subsidies | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers to Other Government Units | 15 | 0.00 | 0.00 | 40,000,000.00 | 40,000,000.00 | 42,000,000.00 | (2,000,000.00) | 105.00% |
| Other Grants and Transfers | 16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Benefits | 17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Acquisition of Assets | 18 | 377,587.50 | 0.00 | 577,587.50 | 955,175.00 | 690,683.00 | 264,492.00 | 72.31% |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other payments | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total | | 462,686,422.50 | 0.00 | 529,264,879.50 | 991,951,302.00 | 964,346,743.80 | 27,604,558.20 | 97.22% |



Statement of Budget Execution - Recurrent Expenditure
Entity: 1094-State Department For Housing & Urban Development
Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1094-State Department For Housing & Urban Development

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

| Economic Item | 6550101 - Ministry HQ Deposit Bank A/C | |
|--|--|--------------------|
| | Current Period | Previous Period |
| Opening Balance | 338,130,417.65 | 473,603,683.00 |
| Transfers of retentions during the year | 562,681,517.10 | 879,341,829.10 |
| Payments made out of deposit account during the year | 455,710,539.10 | 1,014,815,094.45 |
| Closing Balance | 445,101,395.65 | 338,130,417.65 |
| | | |
| Principal Secretary Controller | | Principal Accounts |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1094-State Department For Housing & Urban Development

Period: JUL-20 To JUN-21

| Program | Item | Description | Approved Budget | Actual Payments | Variance |
|------------|---------|---|--------------------------|--------------------------|-------------------------|
| 0000000000 | | Default - Non Programmatic | 0.00 | 31,590.40 | (31,590.40) |
| | 2210000 | Goods and Services | 0.00 | 0.00 | 0.00 |
| | 2430000 | Interest on Borrowing From Other Government Units | 0.00 | 0.00 | 0.00 |
| | 2620000 | Grants and Other Transfers to International Organizations | 0.00 | 0.00 | 0.00 |
| | 3110000 | Acquisition of Fixed Capital Assets | 0.00 | 0.00 | 0.00 |
| | 6510000 | Special Accounts | 0.00 | 31,590.40 | (31,590.40) |
| | 6590000 | Foreign Currency and Foreign D | 0.00 | 0.00 | 0.00 |
| 0102000000 | | Housing Development and Human Settlement | 3,928,766,047.00 | 3,138,630,129.00 | 790,135,918.00 |
| | 2110000 | Wages and Salary Contributions | 380,607,237.00 | 389,832,554.00 | (9,225,317.00) |
| | 2210000 | Goods and Services | 362,666,851.00 | 317,676,071.15 | 44,990,779.85 |
| | 2220000 | Routine Maintenance | 7,487,651.00 | 5,377,627.40 | 2,110,023.60 |
| | 2620000 | Grants and Other Transfers to International Organizations | 0.00 | 0.00 | 0.00 |
| | 2630000 | Grants & Transfer To Other Govt. Units | 657,000,000.00 | 620,000,000.00 | 37,000,000.00 |
| | 3110000 | Acquisition of Fixed Capital Assets | 2,521,004,308.00 | 1,805,743,876.45 | 715,260,431.55 |
| 0105000000 | | Urban and Metropolitan Development | 24,007,479,041.00 | 23,161,164,498.45 | 846,314,542.55 |
| | 2110000 | Wages and Salary Contributions | 72,720,012.00 | 65,405,309.65 | 7,314,702.35 |
| | 2210000 | Goods and Services | 14,266,430,517.00 | 13,503,726,629.15 | 762,703,887.85 |
| | 2220000 | Routine Maintenance | 870,616.00 | 835,067.00 | 35,549.00 |
| | 2620000 | Grants and Other Transfers to International Organizations | 0.00 | 0.00 | 0.00 |
| | 2630000 | Grants & Transfer To Other Govt. Units | 6,456,000,000.00 | 6,406,968,122.70 | 49,031,877.30 |
| | 2710000 | Social Security Benefits | 0.00 | 0.00 | 0.00 |
| | 3110000 | Acquisition of Fixed Capital Assets | 3,211,457,896.00 | 3,184,229,369.95 | 27,228,526.05 |
| 0106000000 | | General Administration Planning and Support Services | 300,261,552.00 | 296,065,843.10 | 4,195,708.90 |
| | 2110000 | Wages and Salary Contributions | 212,760,931.00 | 210,020,432.25 | 2,740,498.75 |
| | 2210000 | Goods and Services | 82,964,734.00 | 81,716,944.05 | 1,247,789.95 |
| | 2220000 | Routine Maintenance | 4,366,529.00 | 4,159,451.80 | 207,077.20 |
| | 2710000 | Social Security Benefits | 0.00 | 0.00 | 0.00 |
| | 3110000 | Acquisition of Fixed Capital Assets | 169,358.00 | 169,015.00 | 343.00 |
| 0218000000 | | | 0.00 | 0.00 | 0.00 |
| | 2210000 | Goods and Services | 0.00 | 0.00 | 0.00 |
| | 2220000 | Routine Maintenance | 0.00 | 0.00 | 0.00 |
| | 2630000 | Grants & Transfer To Other Govt. Units | 0.00 | 0.00 | 0.00 |
| | | Grand Total | 28,236,506,640.00 | 26,595,892,060.95 | 1,640,614,579.05 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1094-State Department For Housing & Urban Development

Period: JUL-20 To JUN-21

| Head | Program | Description | Approved Budget | Actual Payments | Variance |
|------------|------------|--|-----------------|-----------------|---------------|
| 0000000000 | | Default Value (Non-Departmental) | 0.00 | 31,590.40 | (31,590.40) |
| | 0000000000 | Default - Non Programmatic | 0.00 | 31,590.40 | (31,590.40) |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094000100 | | Finance and Procurement Services | 27,953,645.00 | 26,524,695.85 | 1,428,949.15 |
| | 0102000000 | Housing Development and Human Settlement | 23,140,532.00 | 23,121,141.80 | 19,390.20 |
| | 0106000000 | General Administration Planning and Support Services | 4,813,113.00 | 3,403,554.05 | 1,409,558.95 |
| 1094000200 | | Headquarters Administrative Services | 302,680,132.00 | 297,066,187.60 | 5,613,944.40 |
| | 0000000000 | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| | 0106000000 | General Administration Planning and Support Services | 295,448,439.00 | 293,517,051.05 | 1,931,387.95 |
| | 0105000000 | Urban and Metropolitan Development | 7,231,693.00 | 3,549,136.55 | 3,682,556.45 |
| 1094000300 | | Government Estates Department | 209,577,848.00 | 204,946,517.90 | 4,631,330.10 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | (1,005,884.00) | 1,005,884.00 |
| | 0102000000 | Housing Development and Human Settlement | 209,577,848.00 | 205,952,401.90 | 3,625,446.10 |
| 1094000400 | | Slum Upgrading and Housing Development | 58,648,051.00 | 57,360,786.45 | 1,287,264.55 |
| | 0102000000 | Housing Development and Human Settlement | 58,648,051.00 | 57,209,664.45 | 1,438,386.55 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | 151,122.00 | (151,122.00) |
| 1094000500 | | Housing Department | 189,109,597.00 | 187,664,670.45 | 1,444,926.55 |
| | 0102000000 | Housing Development and Human Settlement | 189,109,597.00 | 187,664,670.45 | 1,444,926.55 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094000600 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | 0.00 | 0.00 |
| 1094000700 | | | 31,042,143.00 | 29,940,438.55 | 1,101,704.45 |
| | 0105000000 | Urban and Metropolitan Development | 31,042,143.00 | 29,940,438.55 | 1,101,704.45 |
| 1094000800 | | | 6,374,583.00 | 5,157,559.65 | 1,217,023.35 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 6,374,583.00 | 5,157,559.65 | 1,217,023.35 |
| 1094000900 | | | 18,079,623.00 | 16,591,234.30 | 1,488,388.70 |
| | 0105000000 | Urban and Metropolitan Development | 18,079,623.00 | 16,591,234.30 | 1,488,388.70 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | 0.00 | 0.00 |
| 1094001000 | | Social Infrastructure | 11,151,323.00 | 11,081,890.80 | 69,432.20 |
| | 0105000000 | Urban and Metropolitan Development | 11,151,323.00 | 11,081,890.80 | 69,432.20 |
| 1094001100 | | Finance and Management Services | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094001200 | | Metropolitan Investments | 422,010.00 | 299,956.10 | 122,053.90 |
| | 0105000000 | Urban and Metropolitan Development | 422,010.00 | 299,956.10 | 122,053.90 |
| 1094001300 | | Urban Development | 47,688,079.00 | 37,584,814.60 | 10,103,264.40 |
| | 0105000000 | Urban and Metropolitan | 47,688,079.00 | 37,584,814.60 | 10,103,264.40 |

| | | | | | |
|------------|------------|---|-------------------------|-----------------------|-----------------------|
| 1094001400 | | Development Urban Social Infrastructure and Utilities | 1,189,587.00 | 1,081,528.55 | 108,058.45 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 1,189,587.00 | 1,081,528.55 | 108,058.45 |
| 1094001500 | | | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| | 0218000000 | | 0.00 | 0.00 | 0.00 |
| 1094001600 | | | 0.00 | 0.00 | 0.00 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| | 0218000000 | | 0.00 | 0.00 | 0.00 |
| 1094001700 | | | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| | 0218000000 | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | 0.00 | 0.00 |
| 1094001800 | | | 40,000,000.00 | 42,000,000.00 | (2,000,000.00) |
| | 0105000000 | Urban and Metropolitan Development | 40,000,000.00 | 42,000,000.00 | (2,000,000.00) |
| 1094001900 | | | 41,381,191.00 | 40,528,719.10 | 852,471.90 |
| | 0102000000 | Housing Development and Human Settlement | 41,381,191.00 | 40,528,719.10 | 852,471.90 |
| 1094002100 | | | 6,653,490.00 | 6,517,743.90 | 135,746.10 |
| | 0102000000 | Housing Development and Human Settlement | 6,653,490.00 | 6,517,743.90 | 135,746.10 |
| 1094100100 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094100200 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094100300 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094100400 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094100500 | | Kenya Municipal Programme II | 306,000,000.00 | 305,999,999.40 | 0.60 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 306,000,000.00 | 305,999,999.40 | 0.60 |
| 1094100600 | | Kenya Informal Settlement Improvement Project (KISIP) | 651,534,251.00 | 110,232,807.00 | 541,301,444.00 |
| | 0102000000 | Housing Development and Human Settlement | 651,534,251.00 | 110,232,807.00 | 541,301,444.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094100700 | | National Slum Upgrading Project | 170,000,000.00 | 170,000,000.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 170,000,000.00 | 170,000,000.00 | 0.00 |
| 1094100800 | | | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| 1094100900 | | National Secretariat for Human Settlement | 40,000,000.00 | 36,741,845.00 | 3,258,155.00 |
| | 0102000000 | Housing Development and Human Settlement | 40,000,000.00 | 36,741,845.00 | 3,258,155.00 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | 0.00 | 0.00 |
| 1094101000 | | | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| 1094101100 | | Civil Servant Housing Scheme Fund | 237,000,000.00 | 200,000,000.00 | 37,000,000.00 |
| | 0102000000 | Housing Development and Human Settlement | 237,000,000.00 | 200,000,000.00 | 37,000,000.00 |
| 1094101200 | | Maintenance of Government Pool Houses | 1,018,000,000.00 | 873,395,570.65 | 144,604,429.35 |
| | 0102000000 | Housing Development and Human Settlement | 1,018,000,000.00 | 873,395,570.65 | 144,604,429.35 |

| | | | | | |
|------------|------------|--|------------------|------------------|----------------|
| | | Settlement | 0.00 | 0.00 | 0.00 |
| 1094101300 | | | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | | | |
| 1094101400 | | Construction of Housing Units for National Police & Kenya Prison | 330,000,000.00 | 330,192,562.60 | (192,562.60) |
| | 0102000000 | Housing Development and Human Settlement | 330,000,000.00 | 330,192,562.60 | (192,562.60) |
| 1094101500 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094101600 | | Construction of Vision 2030 Flagship and ESP Markets | 155,000,000.00 | 152,652,959.65 | 2,347,040.35 |
| | 0105000000 | Urban and Metropolitan Development | 155,000,000.00 | 152,652,959.65 | 2,347,040.35 |
| 1094101700 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094101800 | | Nairobi Metropolitan Services Improvement Project (NAMSIP) | 1,485,000,000.00 | 1,483,219,347.10 | 1,780,652.90 |
| | 0105000000 | Urban and Metropolitan Development | 1,485,000,000.00 | 1,483,219,347.10 | 1,780,652.90 |
| 1094101900 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094102000 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094102100 | | Construction of Kerugoya Kutus stormwater drainage | 58,000,000.00 | 57,974,998.85 | 25,001.15 |
| | 0105000000 | Urban and Metropolitan Development | 58,000,000.00 | 57,974,998.85 | 25,001.15 |
| 1094102200 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094102300 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094102400 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094102500 | | Construction of Chaka Market | 355,000,000.00 | 350,176,263.00 | 4,823,737.00 |
| | 0105000000 | Urban and Metropolitan Development | 355,000,000.00 | 350,176,263.00 | 4,823,737.00 |
| | 0000000000 | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| | 0106000000 | General Administration Planning and Support Services | 0.00 | 0.00 | 0.00 |
| 1094102700 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094104000 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094104100 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094104200 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094104300 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094104800 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094104900 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094105000 | | Kenya Urban Programme (KenUP) | 7,470,300,000.00 | 6,652,073,653.50 | 818,226,346.50 |
| | 0105000000 | Urban and Metropolitan Development | 7,470,300,000.00 | 6,652,073,653.50 | 818,226,346.50 |
| 1094105100 | | | 0.00 | 0.00 | 0.00 |
| | 0218000000 | | 0.00 | 0.00 | 0.00 |
| 1094105200 | | | 0.00 | 0.00 | 0.00 |
| | 0218000000 | | 0.00 | 0.00 | 0.00 |
| 1094105300 | | Construction of Affordable Housing Unit | 478,721,087.00 | 472,775,560.40 | 5,945,526.60 |
| | 0102000000 | Housing Development and Human | 478,721,087.00 | 472,775,560.40 | 5,945,526.60 |

| | | | | | |
|--------------------|------------|---|--------------------------|--------------------------|-------------------------|
| | | Settlement | | | |
| 1094105400 | | Construction of Social Housing Units | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| 1094105500 | | Development of Appropriate Building Material and Technology (Rural Housing) | 165,000,000.00 | 164,297,441.75 | 702,551.25 |
| | 0102000000 | Housing Development and Human Settlement | 165,000,000.00 | 164,297,441.75 | 702,558.25 |
| 1094105800 | | Construction of Gikomba Market | 300,000,000.00 | 299,729,549.70 | 270,450.30 |
| | 0105000000 | Urban and Metropolitan Development | 300,000,000.00 | 299,729,549.70 | 270,450.30 |
| 1094105900 | | Redevelopment of Githurai Market | 300,000,000.00 | 298,367,043.60 | 1,632,956.40 |
| | 0105000000 | Urban and Metropolitan Development | 300,000,000.00 | 298,367,043.60 | 1,632,956.40 |
| 1094106000 | | Redevelopment of Kamukunji Market | 40,000,000.00 | 39,590,724.60 | 409,275.40 |
| | 0105000000 | Urban and Metropolitan Development | 40,000,000.00 | 39,590,724.60 | 409,275.40 |
| 1094106100 | | Redevelopment of Dagoretti Market | 80,000,000.00 | 79,999,915.75 | 84.25 |
| | 0105000000 | Urban and Metropolitan Development | 80,000,000.00 | 79,999,915.75 | 84.25 |
| 1094106200 | | | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| 1094106300 | | | 0.00 | 0.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 0.00 | 0.00 | 0.00 |
| 1094106500 | | | 0.00 | 0.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 0.00 | 0.00 | 0.00 |
| 1094106600 | | Strategic Interventions | 13,000,000,000.00 | 13,000,000,000.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 13,000,000,000.00 | 13,000,000,000.00 | 0.00 |
| 1094106700 | | Construction of Meru-Makutano Trunk Sewer Line | 10,000,000.00 | 10,000,000.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 10,000,000.00 | 10,000,000.00 | 0.00 |
| 1094106800 | | Nyansiongo Market | 80,000,000.00 | 79,094,007.90 | 905,992.10 |
| | 0105000000 | Urban and Metropolitan Development | 80,000,000.00 | 79,094,007.90 | 905,992.10 |
| 1094106900 | | Muthithi Market | 20,000,000.00 | 19,999,999.90 | 0.10 |
| | 0105000000 | Urban and Metropolitan Development | 20,000,000.00 | 19,999,999.90 | 0.10 |
| 1094107100 | | Construction Of Uhuru Business Park Kisumu | 250,000,000.00 | 250,000,000.00 | 0.00 |
| | 0102000000 | Housing Development and Human Settlement | 250,000,000.00 | 250,000,000.00 | 0.00 |
| 1094109700 | | Development of Markets in Nairobi | 145,000,000.00 | 144,999,476.40 | 523.60 |
| | 0105000000 | Urban and Metropolitan Development | 145,000,000.00 | 144,999,476.40 | 523.60 |
| 1094109800 | | Kenya Informal Settlement Improvement Project | 50,000,000.00 | 0.00 | 50,000,000.00 |
| | 0102000000 | Housing Development and Human Settlement | 50,000,000.00 | 0.00 | 50,000,000.00 |
| 1094109900 | | Mathari Modern Market | 50,000,000.00 | 50,000,000.00 | 0.00 |
| | 0105000000 | Urban and Metropolitan Development | 50,000,000.00 | 50,000,000.00 | 0.00 |
| Grand Total | | | 28,236,506,640.00 | 26,595,892,060.95 | 1,640,614,579.05 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1094-State Department For Housing & Urban Development

Period: JUL-20 To JUN-21

| Program | Sub Program | Description | Approved Budget | Actual Payments | Variance |
|------------|-------------|--|--------------------------|--------------------------|-------------------------|
| 0000000000 | | Default - Non Programmatic | 0.00 | 31,590.40 | (31,590.40) |
| | 0000000000 | Default - Non Programmatic | 0.00 | 31,590.40 | (31,590.40) |
| 0102000000 | | Housing Development and Human Settlement | 3,928,766,047.00 | 3,138,630,129.00 | 790,135,918.00 |
| | 0102010000 | Housing Development | 2,174,432,431.00 | 1,539,382,842.05 | 635,049,588.95 |
| | 0102020000 | Estate Management | 1,268,959,039.00 | 1,119,876,691.65 | 149,082,347.35 |
| | 0102030000 | | 485,374,577.00 | 479,370,595.30 | 6,003,981.70 |
| 0105000000 | | Urban and Metropolitan Development | 24,007,479,041.00 | 23,161,164,498.45 | 846,314,542.55 |
| | 0105010000 | Urban Mobility and Transport | 0.00 | 0.00 | 0.00 |
| | 0105020000 | Metropolitan Planning & Infrastructure Development | 15,164,301,375.00 | 15,154,809,323.40 | 9,492,051.60 |
| | 0105040000 | Urban Planning, Investment and Research | 8,843,177,666.00 | 8,006,355,175.05 | 836,822,490.95 |
| | 0105050000 | Urban Markets Development | 0.00 | 0.00 | 0.00 |
| | 0105060000 | | 0.00 | 0.00 | 0.00 |
| 0106000000 | | General Administration Planning and Support Services | 300,261,552.00 | 296,065,843.10 | 4,195,708.90 |
| | 0106010000 | Administration, Planning & Support Services | 300,261,552.00 | 296,065,843.10 | 4,195,708.90 |
| 0218000000 | | | 0.00 | 0.00 | 0.00 |
| | 0218010000 | | 0.00 | 0.00 | 0.00 |
| | 0218020000 | | 0.00 | 0.00 | 0.00 |
| | 0218030000 | | 0.00 | 0.00 | 0.00 |
| | | Grand Total | 28,236,506,640.00 | 26,595,892,060.95 | 1,640,614,579.05 |

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

Prepared By: _____

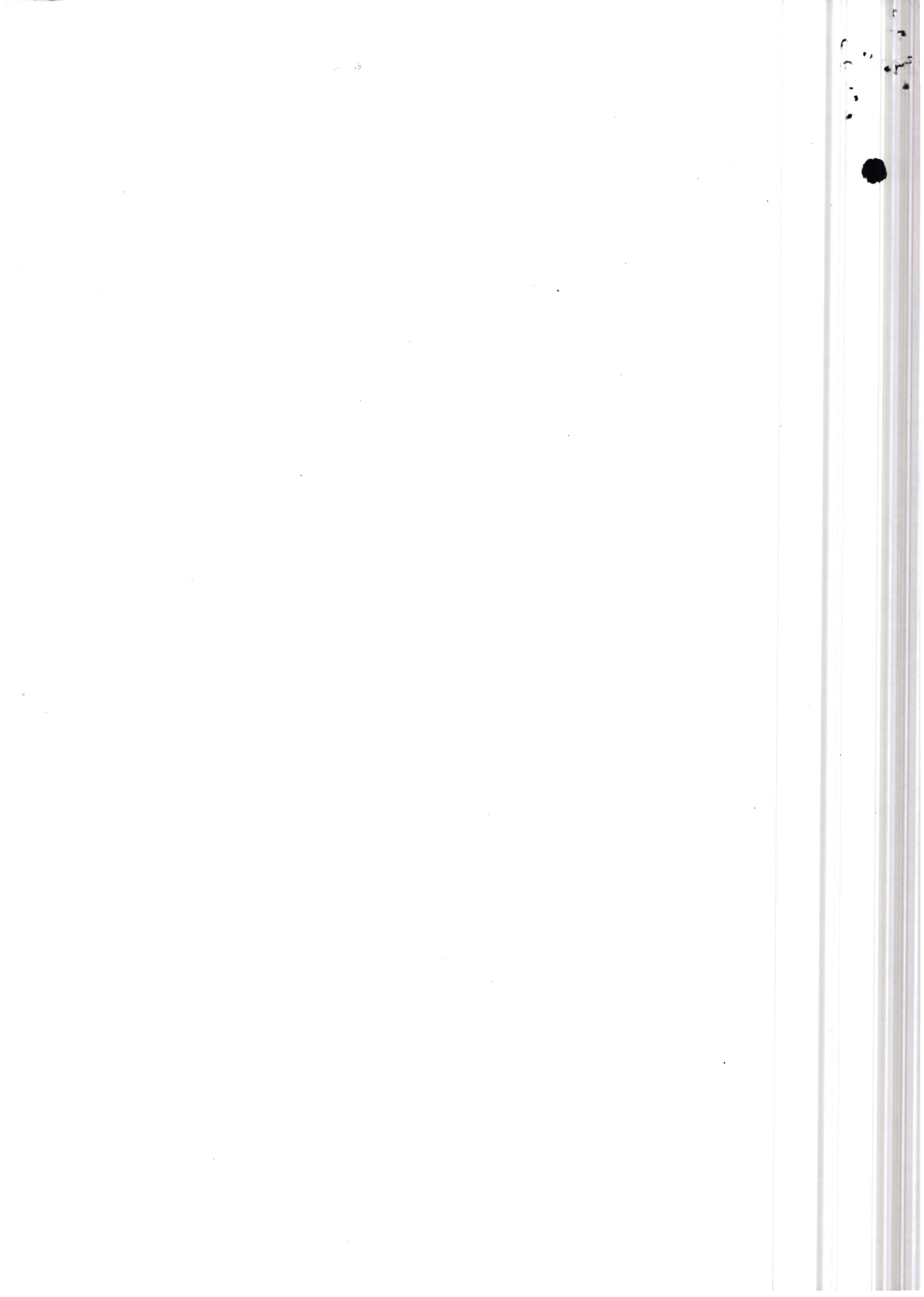
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 15, 2021

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

CERTIFICATE OF BALANCES

Customer: 139523- STATE DEPT FOR HOUSING URBAN DEV

Balance Date: 30 JUN 2021

| Account No | Account Name | Currency | Balance |
|------------|-------------------------------------|----------|----------------|
| 1000395516 | REC-STATE DEPT FOR HOUS URB DEV | KES | 43,441,647.40 |
| 1000395583 | DEV-STATE DEPT FOR HOUS URBAN DEV | KES | 40,983,072.45 |
| 1000395672 | DEP-STATE DEPT FOR HOUS URBAN DEV | KES | 431,993,211.25 |
| 1000395737 | CBK165-STATE DEPT FOR HOU URB DEV | KES | 0.00 |
| 1000396358 | RENT FROM GOVT BLDG HOUSING AIA | KES | 2,583,338.95 |
| 1000396938 | NAIROBI METRO SERV IMPR PROJ CFUND | KES | 45,738.00 |
| 1000396946 | KENYA URBAN SUPPORT PR IDA A61340 0 | KES | 269,314,239.35 |
| 1000396954 | NAIROBI METR SERV IMPR PRJ NaMSIP | KES | 1,884.95 |

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku(Ms)
Authorised Signatory
Banking Services Division

