

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY	
DATE: 02 MAR 2022	DAY: WEDNESDAY
TABLED BY: HON. E. WANGWE	
OF THE TABLE: SAMUEL KALAMA.	

**THE AUDITOR-GENERAL**

**ON**

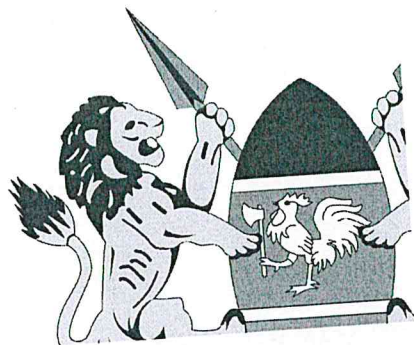
**STATE DEPARTMENT FOR HOUSING AND  
URBAN DEVELOPMENT**

**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)**



## Table of Contents

Pağ

1. KEY ENTITY INFORMATION AND MANAGEMENT .....	ii
2. FORWARD BY THE CABINET SECRETARY.....	ix
3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES .....	xxii
4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY .....	xxviii
REPORTING.....	xxviii
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES .....	xxxii
6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY .....	xxxiv
7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2021 .....	1
8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 <sup>TH</sup> JUNE 2021 .....	2
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2021 .....	3
9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	4
10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT .....	5
11. SIGNIFICANT ACCOUNTING POLICIES.....	9
12. NOTES TO THE FINANCIAL STATEMENTS .....	15
17. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS .....	24
ANNEXES .....	29



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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 11<sup>th</sup> 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



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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






**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**(d) Institutions**


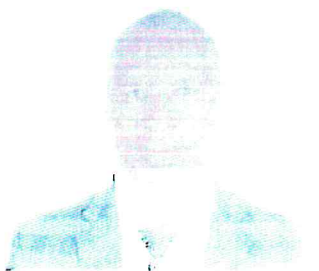
- National Housing Corporation
- The Nairobi Metropolitan Area Transport Authority (NaMATA)
- Integrated Project Delivery Unit (IPDU)
- Kenya Building Research Centre)

**(e) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> 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	

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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.



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

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 from both National Assembly and the Senate
  - v. Submit responses as required and agreed by the Cabinet Secretary
  - vi. Make annual reports on all matters attended to in response to parliament concerns

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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](http://www.housingandurban.go.ke)  
Ardhi House Building  
1<sup>st</sup> 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](mailto:pshud@ardhi.go.ke), [info@housingandurban.go.ke](mailto:info@housingandurban.go.ke)  
Website: [www.housingandurban.go.ke](http://www.housingandurban.go.ke)  
Ardhi House Building  
1<sup>st</sup> Ngong Avenue  
NAIROBI, KENYA



STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

(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](mailto:comms@centralbank.go.ke)  
Website: [www.centralbank.go.ke](http://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

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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 boast 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
<b>Programme 1 - Housing Development and Human Settlement</b>		
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		
<b>Total Expenditure, P.0102</b>	<b>3,928.77</b>	<b>3,171.64</b>
<b>Programme 2- Urban and Metropolitan Development</b>		
Current Expenditure	163.18	162.51
Compensation to Employees	72.72	72.72
Use of goods and services	50.46	49.79



# STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT

## Annual Report and Financial Statements

For the year ended 30, June 2021.

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

Source: State Department for Housing and Urban Development

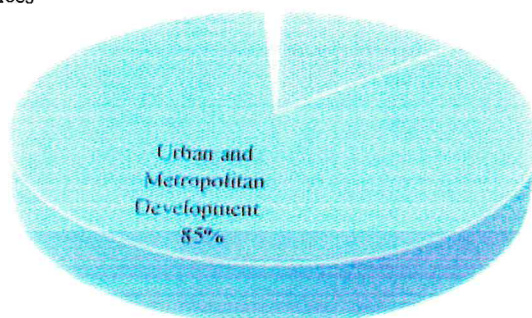
### Analysis of Approved Budget by Programmes

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.

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

## APPROVED BUDGET BY PROGRAMMES

General  
Administration,  
Planning and  
Support Services  
1%



Housing  
Development and  
Human  
Settlement  
14%

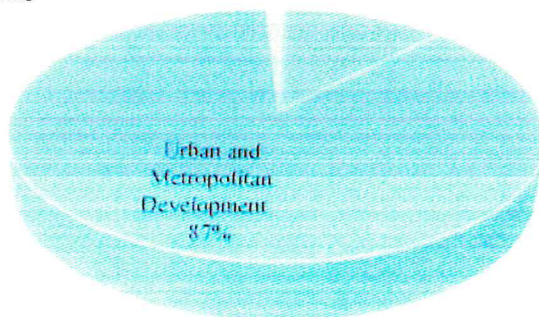
*Source: State Department for Housing and Urban Development*

### *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%



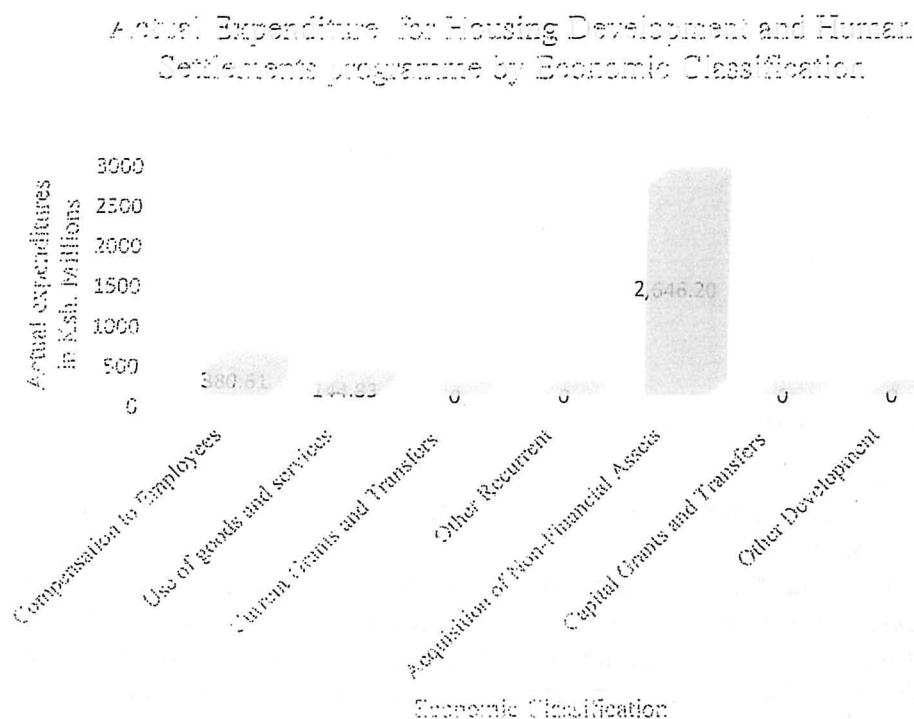
Housing  
Development and  
Human  
Settlement  
12%

*Source: State Department for Housing and Urban Development*

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

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

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**

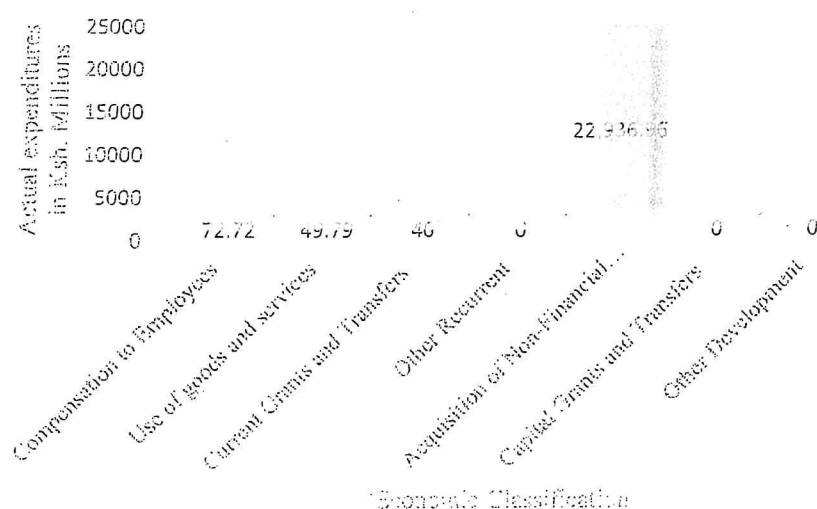
**Analysis of Expenditure for Urban and Metropolitan Development Programme by Economic Classification**

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



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

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



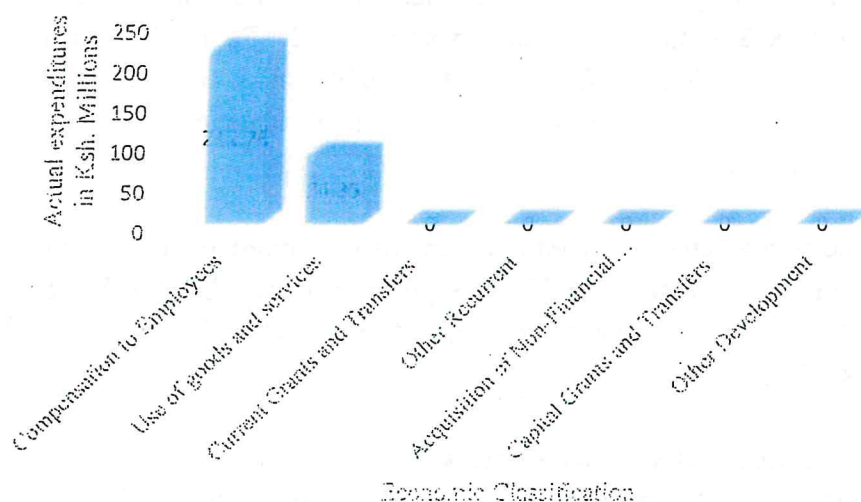
*Source: State Department for Housing and Urban Development*

**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.

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

*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.

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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%.

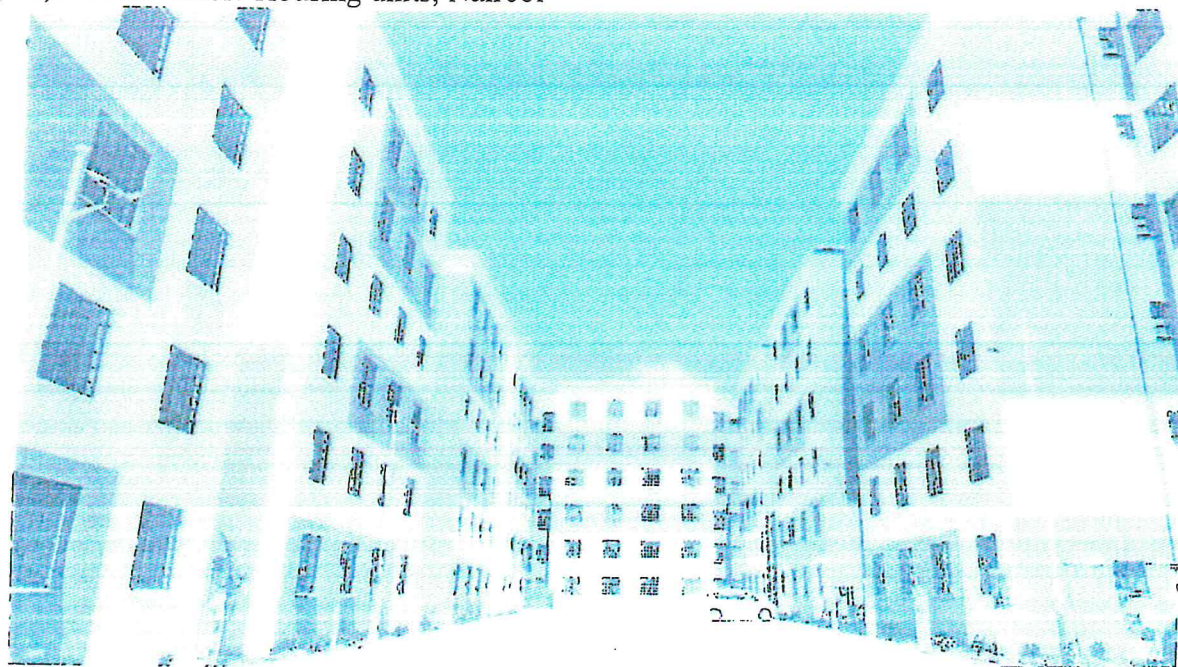
As a strategy to establish and strengthen urban institutions and deliver improved infrastructure and services to citizens, the Government through Kenya Urban Support Program (KUSP) disbursed Kshs 28.149 billion as grant to 45 Counties (except Nairobi and Mombasa Counties because of their special infrastructural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





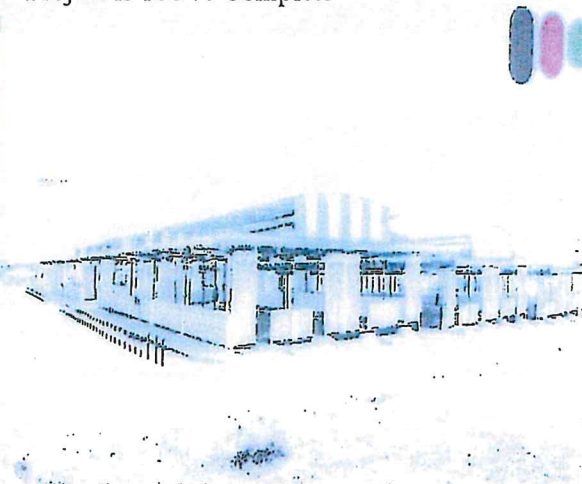
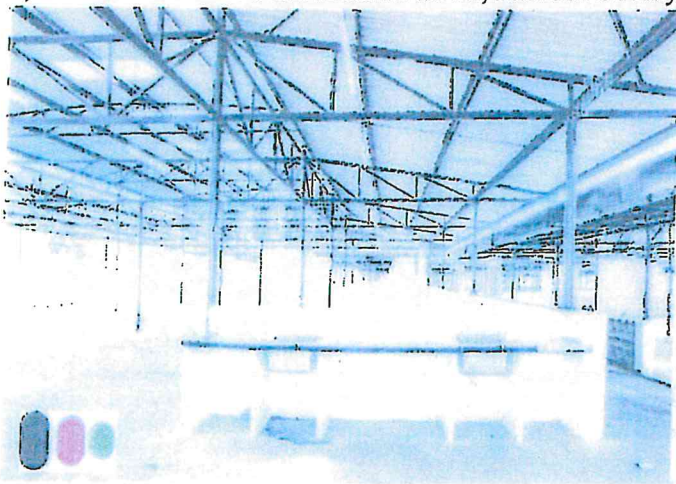
STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

- 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*

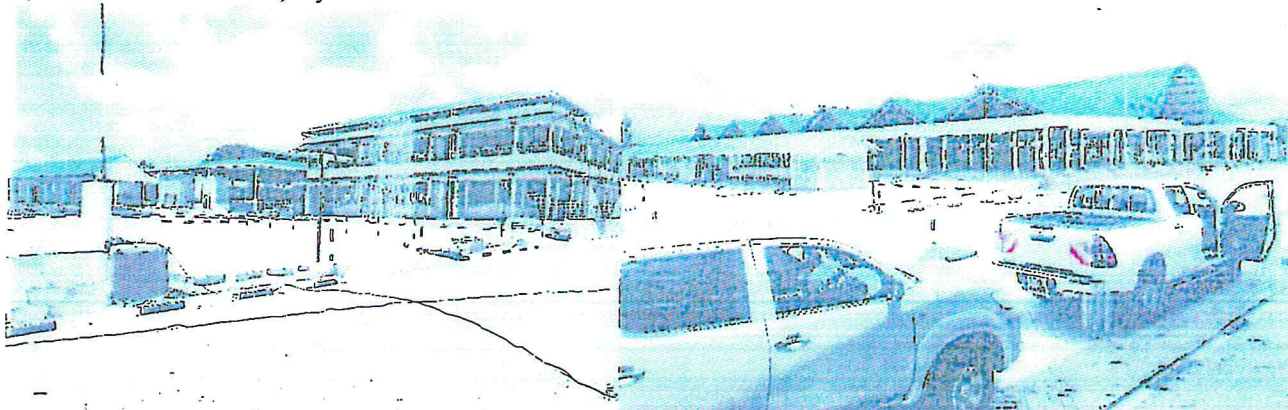


STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

4) Majengo Social Hall, Meru



5) Chaka Market hub, Nyeri





STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

6) Civil Servants Housing Units, Embu



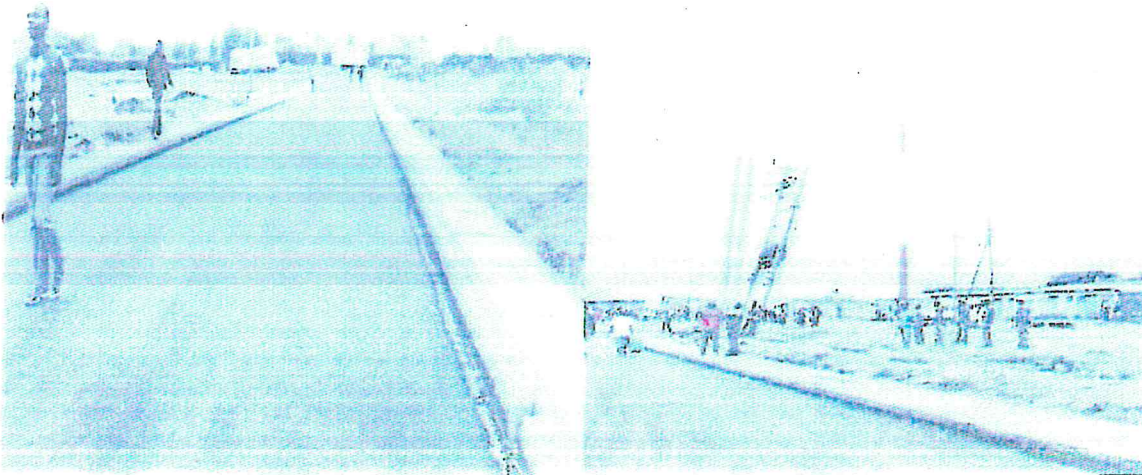
7) Kenya Prisons Service Housing Units, Kakamega





STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

- 8) Kenya Informal Settlements Improvement Project (KISIP) - Completed Infrastructure investments that include access roads, High mast security lighting and foot paths. 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*

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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



STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

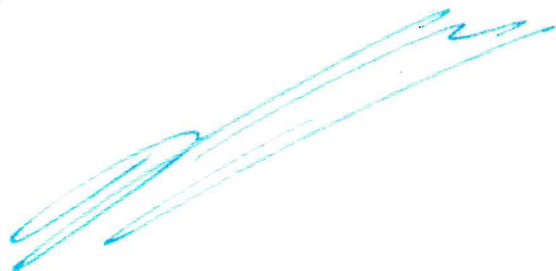
**Implementation Challenges**

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



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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:

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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	2No. fire-fighting stations Rehabilitated (Kangundo road and Waithaka fire stations)

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT

Annual Report and Financial Statements

For the year ended 30, June 2021.

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



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**

**Annual Report and Financial Statements**

**For the year ended 30, June 2021.**

**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"> <li>Negotiations with the developer ongoing for the development of Shauri and Starehe</li> </ul>
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"> <li>Kibera Soweto East Zone B fenced, developer identified. Awaiting AG advice on contract signing.</li> <li>Mariguini South B - Project designs done but progress hampered by court case which has since been uplifted.</li> </ul>
Civil Servants Housing programme	10,400 housing units	<ul style="list-style-type: none"> <li>Completion of 613 housing units</li> <li>Design and award tender for construction of 1350 units</li> </ul>	<ul style="list-style-type: none"> <li>200 housing units in Machakos, completed 193 units in Kiambu at 94% and 220 units in Embu at 96%.</li> <li>Bids evaluation ongoing for construction of 1,350 units in Nyeri, Nakuru, Eldoret, Kisii and Meru.</li> </ul>
National Police & Prisons Services Housing Programme	7,394 housing units	Completion of 1,364 units	<ul style="list-style-type: none"> <li>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).</li> <li>1064 units under construction at an average of 65% completion level</li> </ul>

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

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"> <li>• Buchifi market, Kakamega -100%</li> <li>• Social Hall in Majengo Slums, Meru Town – 100%</li> <li>• 5 No. Classrooms, Administration &amp; Ablution Blocks in Kiwanjani Primary School, Isiolo Town- 100%</li> <li>• Upgrading to bitumen standards of 3.7 km KCB-Slaughter House Road in Mwingi Town – 85% complete</li> <li>• Construction of Ngaru Market in Kirinyaga County – 90%</li> <li>• Construction of Boarding facilities at Chiakariga girls secondary school in Tharaka Nithi County – 65% complete</li> </ul>

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

PROJECT/PROGRAM COMPONENTS	TARGETS		DETAILED IMPLEMENTATION STATUS/ACHIEVEMENTS
	MTP III TARGETS	TARGETS 2020/2021	
			<ul style="list-style-type: none"> <li>Construction of boarding facilities at Milimani primary school Nakuru town, Nakuru County – 30% complete</li> </ul>
Establishment of Appropriate Building Technology (ABMT) Centres	Establish 25 ABMT centres	Establish 8 ABMT centres established	<ul style="list-style-type: none"> <li>8 center completed in Pokot South, Konoin, Kajiado South, Ugenya, Bahati, Mandera West, Kieni and Kesses constituencies</li> </ul>
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%



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

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

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

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



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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.

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

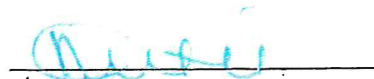
Approval of the financial statements

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



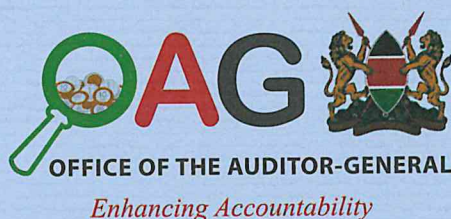
HEAD OF ACCOUNTING UNIT

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



# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
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 30<sup>TH</sup> JUNE 2021

	Note	2020-2021	2019-2020
		KShs	KShs
<b>RECEIPTS</b>			
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
<b>TOTAL RECEIPTS</b>		<b>26,729,899,910</b>	<b>25,792,593,104</b>
<b>PAYMENTS</b>			
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
<b>TOTAL PAYMENTS</b>		<b>26,596,265,471</b>	<b>26,179,742,024</b>
<b>SURPLUS/DEFICIT</b>		<b>133,634,440</b>	<b>(387,148,920)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 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 30<sup>TH</sup> JUNE 2021

	Note	2020/2021	2019/2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	8	686,058,136	491,956,528
Total Cash and cash equivalent		<u>686,058,136</u>	<u>491,956,528</u>
Accounts Receivables	9	-	1,095,636
<b>TOTAL FINANCIAL ASSETS</b>		<b>686,058,196</b>	<b>493,052,164</b>
<b>LESS FINANCIAL LIABILITIES</b>			
Accounts Payables -Deposits	10	448,559,760	383,370,418
<b>NET FINANCIAL ASSETS</b>		<b>237,498,436</b>	<b>109,681,746</b>
<b>REPRESENTED BY</b>			
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)
<b>NET FINANCIAL POSSITION</b>		<b>237,498,436</b>	<b>109,681,746</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 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

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> 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 %
<b>RECEIPTS</b>						
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%
<b>TOTAL RECEIPTS</b>	<b>27,707,241,761</b>	<b>529,264,880</b>	<b>28,236,506,640</b>	<b>26,729,899,910</b>	<b>1,506,606,730</b>	<b>95%</b>
<b>PAYMENTS</b>						
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%
<b>TOTAL PAYMENTS</b>	<b>27,707,241,761</b>	<b>529,264,880</b>	<b>28,236,506,640</b>	<b>26,596,265,471</b>	<b>1,640,241,169</b>	<b>94%</b>
<b>Surplus/ Deficit</b>				<b>133,634,440</b>	<b>(133,634,440)</b>	

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

HEAD OF ACCOUNTING UNIT

Name: Charles M. Hinga, CBS

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



**SLASH DEVELOPMENT FOR HOUSING & URBAN DEVELOPMENT**  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

**10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

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 %
<b>RECEIPTS</b>						
Exchequer releases	462,686,423	529,264,880	991,951,302	964,388,369	27,562,933	97%
<b>TOTAL RECEIPTS</b>	462,686,423	529,264,880	991,951,302	964,388,369	27,562,933	97%
<b>PAYMENTS</b>						
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%
<b>TOTAL PAYMENTS</b>	462,686,423	529,264,880	991,951,302	964,346,744	27,604,558	97%
<b>Surplus/Deficit</b>				41,625	(41,625)	

**Notes**

- The 72% utilization in Acquisition of assets is attributed to delayed procurement processes from Recurrent Vote.
  - 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/e %
<b>RECEIPTS</b>						
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%
<b>TOTAL RECEIPTS</b>	<b>27,244,555,338</b>	<b>-</b>	<b>27,244,555,338</b>	<b>25,765,511,541</b>	<b>1,479,043,797</b>	<b>95%</b>
<b>PAYMENTS</b>						
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%
<b>TOTAL PAYMENTS</b>	<b>27,244,555,338</b>	<b>-</b>	<b>27,244,555,338</b>	<b>25,631,918,727</b>	<b>1,612,636,612</b>	<b>94%</b>
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.



**SECRETARIAT DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

Non absorption of Ksh 732,699,728 was occasioned mainly by non-funding of Ksh 584M for Kenya Informal and Settlement Improvement Project (KISIP) and Ksh 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 2021 Kshs	Adjustments Kshs	Final Budget 2021 Kshs	Actual on comparable basis 2021 Kshs	Budget utilization difference 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.



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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 30<sup>th</sup> 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.

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

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.



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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 1<sup>st</sup> July 2020 to 30<sup>th</sup> 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 30<sup>th</sup> 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.

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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.

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

## 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.



**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**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
<b>Total</b>	<b>665,258,296</b>	<b>643,466,138</b>

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	-	-
<b>Total</b>	<b>13,913,491,791</b>	<b>1,710,777,650</b>

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).

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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
<b>TOTAL</b>	<b>7,026,968,123</b>	<b>9,346,125,494</b>

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
<b>TOTAL</b>	<b>42,000,000.00</b>	<b>6,984,968,123.00</b>	<b>7,026,968,123</b>	<b>7,026,968,123</b>

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

**STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7. Acquisition of Assets**

<b>Non-Financial Assets</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
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
<b>Total</b>	<b>4,990,547,262</b>	<b>14,479,372,740</b>

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  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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 Kshs	2019-2020 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
<b>Total</b>			<b>686,058,136</b>	<b>491,956,528</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. Accounts Receivable

Description	2020-2021 Kshs	2019-2020 Kshs
Government Imprests	-	1,095,636
<b>Total</b>	<b>Nil</b>	<b>1,095,636</b>

10. Accounts Payable

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



STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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.

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. (Increase)/ Decrease in Receivable

	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 <sup>st</sup> July (a)	1,095,636	1,054,375
Receivables as at 30 <sup>th</sup> 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 <sup>st</sup> July (	383,370,418	473,603,683
Payables as at 30 <sup>th</sup> 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.



STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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"> <li>Inaccuracies in the Financial Statements</li> </ul>	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.	The Committee marked the matter as resolved.	
585	Unsupported account receivables	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	The Committee marked the matter as resolved.	



STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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	

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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	<p>The Accounting Officer submitted that it was correct that the exchequer releases of 2017/2018 financial year amounted to KSh.10,477,169,945.</p> <p>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.</p>	The Committee marked the matter as resolved	



STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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 Kshs.		Prior years Kshs.		Total Kshs.	Remarks
Category		Rec.	Dev.	Rec.	Dev.		
1	Bills verified & payable			NIL	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			NIL	237,402,424.35	NIL	

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost of (Kshs) 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



STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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 livelihood 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**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

		developing housing units for sale and for rental by civil servants		
--	--	--	--	--

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT  
Annual Report and Financial Statements  
For the year ended 30, June 2021.

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
MULTIPLEX 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
BUILDMART 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
MAKMOS INVESTMENTS	1,393,340.00
SPAN WORLD	733,865.00
GALANA BUILDING	482,252.70
TSL HOLDINGS LTD	2,410,926.40
BUILDHIGH 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
HYPERTACK 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
<b>TOTAL</b>	<b>445,101,395.65</b>







# 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/16B/12/010

Your Ref: .....

19<sup>th</sup> 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,

**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**

**FURTHER INTEREST ACCRUED ON ARBITRAL AWARDS  
UPDATED PENDING BILL AS AT 31<sup>ST</sup> 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 3<sup>rd</sup> 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 16<sup>th</sup> May 2019 had raised the pending bill to Ksh. 242,245,179.39.

Subsequently, we received part payment on 3<sup>rd</sup> 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 31<sup>st</sup> January 2021.

Pending Bill as at 16 <sup>th</sup> May 2019	242,245,179.39
Further Interest Accrued Upto 31 <sup>st</sup> January 2021	104,249,048.27
Add Costs of Reference	2,408,000.00
Total Pending Bill as at 31 <sup>st</sup> 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
<b>SUMMARY</b>							
				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:.....

19<sup>th</sup> 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,

**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 31<sup>ST</sup> 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 31<sup>st</sup> 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 16<sup>th</sup> May 2019 had raised the pending bill to Ksh. 258,865,712.39.

Subsequently, we received part payment on 3<sup>rd</sup> 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 31<sup>st</sup> January 2021.

Pending Bill as at 16 <sup>th</sup> May 2019	258,865,712.39
Further Interest Accrued Upto 31 <sup>st</sup> January 2021	97,744,238.24
Add Costs of Reference	2,982,215.00
Total Pending Bill as at 31 <sup>st</sup> 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**













## 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 Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
10202 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	0.00	0.00	724,299,195.00
10402 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	0.00	0.00	0.00	0.00
10101 Basic Salaries - Civil Service	484,852,271.70	0.00	446,025,975.85	0.00
10100 Basic Salaries - Permanent employees	484,852,271.70	0.00	446,025,975.85	0.00
10201 Contractual Employees	0.00	0.00	0.00	0.00
10202 Casual Labour - Others	0.00	0.00	7,973,735.90	0.00
10200 Basic Wages - Temporary Employees	0.00	0.00	7,973,735.90	0.00
10301 House Allowance	146,258,022.40	0.00	147,415,802.45	0.00
10307 Hardship Allowance	251,653.85	0.00	441,485.75	0.00
10309 Special Duty Allowance	2,554,311.75	0.00	3,342,068.85	0.00
10310 Top-up Allowance	0.00	0.00	0.00	0.00
10311 Transfer Allowance	1,366,101.00	0.00	1,972,707.00	0.00
10312 Responsibility Allowance	1,684,462.00	0.00	2,174,087.00	0.00
10313 Entertainment Allowance	800,216.00	0.00	1,286,239.00	0.00
10314 Transport Allowance	20,491,961.80	0.00	23,307,210.70	0.00
10315 Extremous Allowance	592,869.00	0.00	1,198,257.15	0.00
10317 Domestic Servant Allowance	115,600.00	0.00	199,990.00	0.00
10318 n Practising Allowance	1,363,360.00	0.00	1,646,043.90	0.00
10320 Leave Allowance	4,927,466.40	0.00	6,482,534.80	0.00
10322 Risk Allowance	0.00	0.00	0.00	0.00
10336 Car Purchase Allowance	0.00	0.00	0.00	0.00
10300 Personal Allowances paid as part of salary	180,406,024.20	0.00	189,466,426.60	0.00
10000 Wages and Salary Contributions	665,258,295.80	0.00	643,466,138.35	0.00
10101 Electricity	9,402,277.70	0.00	6,682,849.20	0.00
10102 Water and Sewerage Charges	4,440,070.70	0.00	3,417,530.10	0.00
10103 Gas expenses	229,704.00	0.00	37,500.00	0.00
10100 Utilities, Supplies and Services	14,072,052.40	0.00	10,137,879.30	0.00
10201 Telephone, Telex, Facsimile and Mobile Phone Services	2,709,274.90	0.00	3,514,508.65	0.00
10202 Internet Connections	355,839.90	0.00	213,825.00	0.00
10203 Courier & Postal Services	236,172.00	0.00	131,330.00	0.00
10204 Leased Communication Lines	34,550.00	0.00	8,280.00	0.00
10200 Communication, Supplies and services	3,335,836.80	0.00	3,867,943.65	0.00
10301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,467,615.20	0.00	3,714,250.00	0.00
10302 Accommodation - Domestic Travel	1,874,409.20	0.00	3,193,771.00	0.00
10303 Daily Subsistence Allowance	1,911,265.60	0.00	3,017,336.90	0.00
10304 Sundry Items (e.g. airport tax, taxis, etc.)	125,064.00	0.00	123,200.00	0.00
10307 Passage & Transfer Expenses	42,546.00	0.00	93,400.00	0.00
10300 Domestic Travel and Subsistence, and Other Transportation Costs	6,420,900.00	0.00	10,141,957.90	0.00
10401 Travel Costs (airlines, bus, railway, etc.)	546,342.00	0.00	1,195,870.00	0.00
10402 Accommodation	536,764.00	0.00	1,040,782.00	0.00
10403 Daily Subsistence Allowance	370,252.00	0.00	598,740.00	0.00
10404 Sundry Items (e.g. airport tax, taxis, etc.)	81,094.00	0.00	23,000.00	0.00
10400 Foreign Travel and Subsistence, and other transportation costs	1,534,452.00	0.00	2,858,392.00	0.00
10501 International News Services	0.00	0.00	0.00	0.00
10502 Publishing & Printing Services	443,495.00	0.00	678,230.00	0.00
10503 Subscriptions to Newspapers, magazines and Periodicals	397,056.00	0.00	648,689.00	0.00
10504 Advertising, Awareness and Publicity campaigns	106,608.00	0.00	63,591.00	0.00

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
0205 Maintenance of Buildings and Non-Residential			79,000.00	0.00
2020 Minor Alterations to Buildings and Works	308,669.00	0.00	858,520.00	0.00
0210 Maintenance of Computers, ware, and Networks	2,087,528.00	0.00		0.00
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
0163 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 scriptions 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
0100 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
10200 Construction of Building	782,756,527.10	0.00	721,748,463.50	0.00
10301 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
10300 Refurbishment of Buildings	65,763,077.00	0.00	0.00	0.00
10401 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
10502 Water Supplies and Sewerage	3,286,912,912.60	0.00	10,541,626,225.00	0.00
10504 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
10600 Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	10,620,000.00	0.00
10701 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.
5120200 Foreign Borrowing-Direct Payments	0.00	764,999,815.80	0.00	3,420,884.
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	764,999,815.80	0.00	3,420,884.
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
7310124 Deposit -Rent from Government	0.00	3,452.20	0.00	0

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
ing	0.00	3,458,364.40	0.00	45,240,000.00
100 General Deposits Items	0.00	3,458,364.40	0.00	45,240,000.00
1000 Deposits	0.00	0.00	0.00	0.00
1101 PAYE	0.00	0.00	0.00	0.00
1102 NHIF	0.00	0.00	0.00	0.00
1103 House Rent	0.00	0.00	0.00	0.00
1106 NSSF	0.00	0.00	0.00	0.00
1107 Co-operatives	0.00	0.00	0.00	0.00
1108 Insurances	0.00	0.00	0.00	0.00
1109 Hire Purchases	0.00	0.00	0.00	0.00
1111 WCPS	0.00	0.00	0.00	0.00
1112 Staff Welfare Associations	0.00	0.00	0.00	0.00
1113 HELB Deductions	0.00	0.00	0.00	0.00
1115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
1116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
1121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
1123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
1124 3% Commission on Deductions	0.00	0.00	0.00	0.00
1126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
1199 Salary Control Account	0.00	0.00	0.00	0.00
1100 Salary Deductions	0.00	445,101,395.65	0.00	338,130,417.55
1201 Contractors Retention Money	0.00	445,101,395.65	0.00	338,130,417.55
1200 Other General Liabilities	0.00	0.00	0.00	0.00
1402 Vat Withholding Tax	0.00	0.00	0.00	0.00
1400 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
0101 General Withholding Tax	0.00	0.00	0.00	0.00
1100	0.00	0.00	0.00	0.00
1000 Withholding Taxes	0.00	0.00	0.00	0.00
1101 Inventory AP Accrual	0.00	0.00	0.00	0.00
10103 AP Liabilities	0.00	0.00	0.00	0.00
0100 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/cs	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
ount	19,718,298.50	0.00	13,900,488.50	0.00
10209 Remittances to Exchequer	19,718,298.50	93,384,343,527.30	13,900,488.50	68,292,839,004.20
cellaneous 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
10101 Opening Balance Bank	0.00	1,238,712,215.00	0.00	1,238,712,215.00
10100 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	1,238,712,215.00	47,373,410,859.25	74,060,105,534.20
<b>Total</b>	<b>96,710,010,889.60</b>	<b>96,710,010,889.60</b>	<b>74,060,105,534.20</b>	<b>74,060,105,534.20</b>

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**

Page 1 of 2

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

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**

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		Amount
No	Date	
		Total :

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

Cheque		Amount
No	Date	
		Total :

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

Receipts		Amount
No	Date	
		Total :



REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 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**

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	Amount
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			Amount
No	Date		
			Total :

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

Receipts		Amount
No	Date	
		Total :

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 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

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



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	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	684,302,195.85	491,956,527.90
Cash Balances	22B	0.00	0.00
<b>Total Cash And Cash Equivalents</b>		<b>684,302,195.85</b>	<b>491,956,527.90</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	1,755,940.00	1,095,635.65
<b>TOTAL FINANCIAL ASSETS</b>		<b>686,058,135.85</b>	<b>493,052,163.55</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	448,559,760.05	383,370,417.55
<b>NET FINANCIAL ASSETS</b>		<b>237,498,375.80</b>	<b>109,681,746.00</b>
<b>REPRESENTED BY</b>			
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)
<b>NET FINANCIAL POSITION</b>		<b>237,498,375.80</b>	<b>109,681,746.00</b>

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
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	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
<b>Payments for Operating Expenses</b>			
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
<b>Adjusted for :</b>			
Adjustments during the year		64,529,038.15	(90,274,526.20)
Prior year adjustments		(5,817,810.00)	(1,093,215.85)
<b>Net Cash From Operating Activities</b>	A	4,417,893,113.55	10,579,971,376.35
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	4,990,547,261.40	14,479,372,740.10
<b>Net Cash Flow From Investing Activities</b>	B	(4,990,547,261.40)	(14,479,372,740.10)
<b>Cash Flow From Borrowing Activities</b>			
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
<b>Net Cash Flow From Financing Activities</b>	C	764,999,815.80	3,420,884,702.45
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	192,345,667.95	(478,516,661.30)
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		491,956,527.90	970,473,189.20
<b>Cash and Cash Equivalent at END of The Year</b>	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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

## 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

## 3 Proceeds from Domestic and Foreign Grants

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

## 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
<b>TOTAL</b>		<b>25,091,504,523.10</b>	<b>21,647,409,206.20</b>

## 5 Transfers from Other Government Entities

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

## 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

## 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
<b>TOTAL</b>		<b>764,999,815.80</b>	<b>3,420,884,702.45</b>

**8 Proceeds from Sales of Assets**

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

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 10 Returns of Equity Holdings

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

#### 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
<b>TOTAL</b>		<b>873,395,571.45</b>	<b>724,299,195.00</b>

## 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
<b>TOTAL</b>		<b>665,258,295.90</b>	<b>643,466,138.35</b>

## 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 Servi	2210800	3,705,243.00	3,286,279.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	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
<b>TOTAL</b>		<b>13,913,491,790.55</b>	<b>1,710,777,650.35</b>

## 14 Subsidies

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

## 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	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 Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>7,026,968,122.70</b>	<b>9,346,125,494.10</b>

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		
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		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
<b>TOTAL</b>		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		
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
<b>TOTAL</b>		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
<b>TOTAL</b>		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
<b>TOTAL</b>		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
<b>TOTAL</b>		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
<b>TOTAL</b>		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
<b>TOTAL</b>		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
<b>TOTAL</b>		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
<b>TOTAL</b>		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)
<b>TOTAL</b>		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
<b>TOTAL</b>		5,817,810.00	1,093,215.85





### Statement of Budget Execution

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%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange 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 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%
<b>Total</b>		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%
<b>PAYMENTS</b>								
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%
<b>Total</b>		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%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange 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%
<b>Total</b>		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%
<b>PAYMENTS</b>								
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%
<b>Total</b>		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%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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%
<b>Total</b>		0.00	0.00	0.00	0.00	964,388,368.95	(964,388,368.95)	0.00%
<b>PAYMENTS</b>								
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%
<b>Total</b>		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: \_\_\_\_\_









# 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	0.00	0.00
	6590000	Foreign Currency and Foreign D	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
	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
		<b>Grand Total</b>	<b>28,236,506,640.00</b>	<b>26,595,892,060.95</b>	<b>1,640,614,579.05</b>

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

		Development			
1094001400		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			
1094101300			0.00	0.00	0.00
	0102000000	Housing Development and Human Settlement	0.00	0.00	0.00
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	702,558.25
	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		Nyansio 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
<b>Grand Total</b>			<b>28,236,506,640.00</b>	<b>26,595,892,060.95</b>	<b>1,640,614,579.05</b>

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

