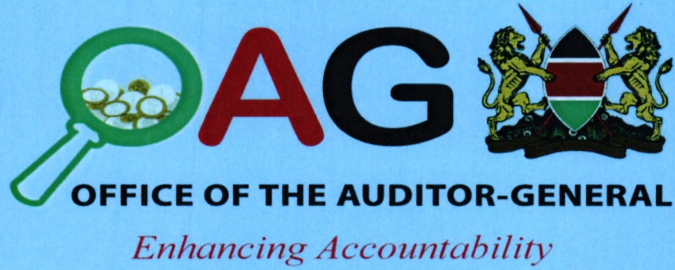


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY OF PAPERS LAID	
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THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR TRANSPORT

**FOR THE YEAR ENDED
30 JUNE, 2020**



STATE DEPARTMENT FOR TRANSPORT

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2020

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STATE DEPARTMENT FOR TRANSPORT
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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The state department for transport was formed on May 2013 as one of the state departments under the Ministry of Transport and Infrastructure. The state department for transport is headed by the Cabinet Secretary for Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works who is responsible for the general policy and strategic direction of the Department.

Vision Statement

“To be a global leader in provision of transportation and logistics services for improved quality life”

Mission Statement

“To provide efficient, affordable and reliable transportation services for sustainable economic growth and development”

Mandate and Core Functions

As per Executive Order No 1 of 2020 revised in May, 2020, the mandate/functions of the State Department for Transport

- (i) Transport policy management
- (ii) Rail transport and infrastructure management
- (iii) Civil Aviation Management and Training
- (iv) Maritime transport management
- (v) Registration and Insurance of Motor Vehicles
- (vii) National roads development policy management
- (viii) Enforcement of Axle Load Control
- (ix) Development and maintenance of Air Strips

Core Values

- (i) **Integrity:** All staff shall uphold the highest standards of professional competence and integrity
- (ii) **Team Work:** dedicated to teamwork and effective collaboration to achieve results
- (iii) **Innovation:** committed to innovation and creativity in its leadership in the development of the infrastructure and in the delivery of services
- (iv) **Customer Focus:** committed to uphold customer driven and customer focused service delivery
- (v) **Inclusiveness and Equity:** committed to consultative and participatory development process to ensure inclusiveness and equity in service delivery

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(b) Key Management

The entity's day-to-day management is under the following key organs:

- Cabinet Secretary – **James Wainaina Macharia, EGH**
- Principal Secretary – **Solomon Kitungu,**
- Senior Management;
 - Director Administration – **David Ole Shege**
 - Director Air Accident marine – **Martyn Lunani**
 - Director Road Transport - **Martin Eshiwani**
 - Director Air Transport – **Nicholas Bodo**
 - Chief Finance Officer – **Johnson Wambugu**
 - Head of Accounting Unit- **Priscilla Karanja**

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	James Wainaina Macharia, EGH
2.	Accounting Officer	Solomon Kitungu

(d) Fiduciary Oversight Arrangements

Members of the Budget Implementation Committee were appointed as guided by the Treasury's Circular at the beginning of the Financial Year ended 2019/20. All the audit queries that were raised during the year were scrutinized by the Committee and the reports were shared with the Executive for implementation in the areas which were affected. Also, a major oversight role was provided by the Parliamentary Accounts Committee. They had meetings with the State Department officers led by the Accounting officer and sought responses for the issues which were raised by the Auditor General. The department addressed the issues as was required to the satisfaction of the Committee before the issues were discharged. Further, development partners assisted in monitoring the projects and issuance of no objection before the expenditures were incurred.

(e) Entity Headquarters

P.O. Box 52692
Transcom House
Ngong Road
Nairobi, KENYA

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
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State Department for Transport Contacts

Telephone: (254) 22729200

E-mail: ps@transport.go.ke

Website: www.transport.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

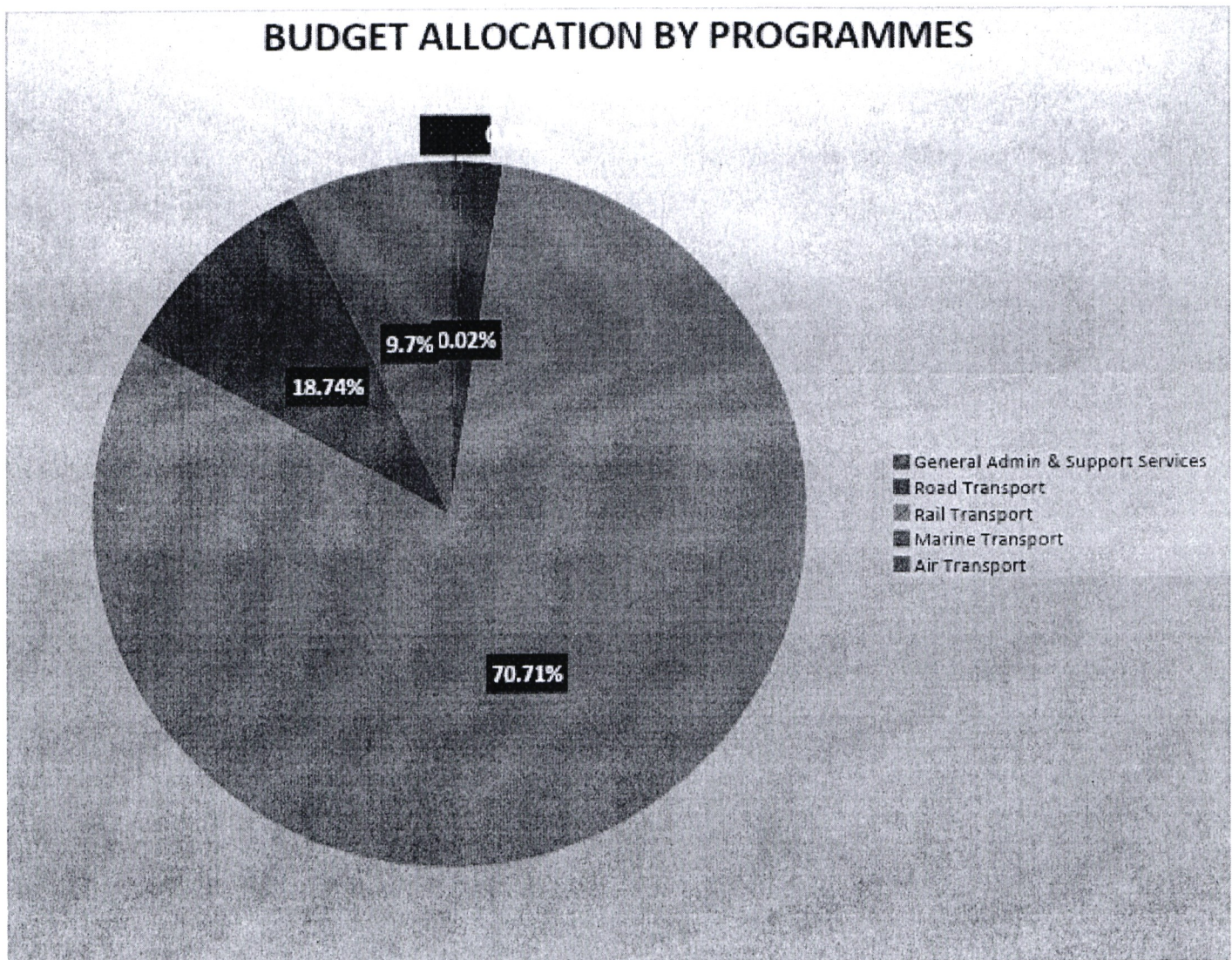
STATE DEPARTMENT FOR TRANSPORT
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2. FORWARD BY THE CABINET SECRETARY

The mandate of the State Department for Transport (SDOT) for the financial year 2019/2020 was Transport Policy Management, Management and Infrastructure Development for Rail, Marine and Air Transport, Fast Tracking of Identified Northern Corridor Integration Projects, Oversight & Coordination of Lamu South Sudan Ethiopia Transport Corridor (LAPSSET) Programme Implementation, Civil Aviation Management & Training, National Roads Development Policy Management, Development and Maintenance of Aerodromes

The total budget for the State Department was **Kshs. 103,966,601,040**, Recurrent **Kshs. 9,768,110,285**, Development **Kshs. 94,198,490,755**.

The pie chart below depicts the budget allocation by Programs and proportional percentage of the total budget allocation. Rail Transport- 70.71 % Road Transport 0.02%, Marine Transport 18.74%, Air Transport Services 9.7%, and General Administration and Support Services 0.83%.



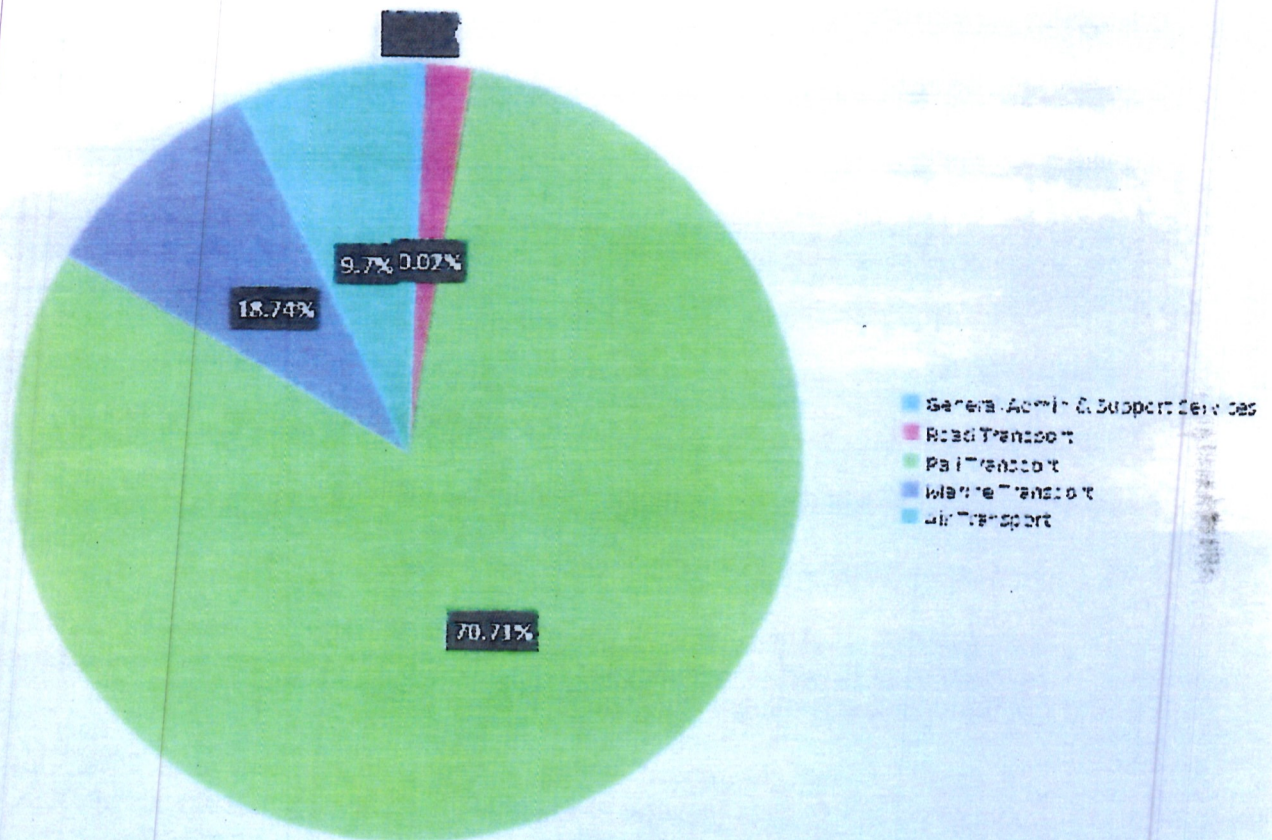
I. FORWARD BY THE CABINET SECRETARY

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BUDGET ALLOCATION BY PROGRAMMES



The utilization of this budget as per the Economic items is depicted in the table below

Budget Utilization as Per Economic Items			
	Approved Budget Allocation	Actual Payments	% of Actual payment to Approved Budget Allocation per Economic Item
Compensation of Employees	216,528,045	198,567,233	91.71%
Use of goods and services	499,785,286	249,114,785	49.84%
Subsidies	-	-	0.00%
Transfers to Other Government Units	39,643,103,944	32,412,939,824	81.76%
Other grants and transfers	-	-	0.00%
Social Security Benefits	4,701,504	4,631,431	98.51%
Acquisition of Assets	63,602,482,261	64,181,798,587	100.91%
Finance Costs, including Loan Interest	-	-	0.00%
Repayment of principal on Domestic and Foreign borrowing	-	-	0.00%
Other Expenses	-	-	0.00%
Total Payments	103,966,601,040	97,047,051,860	93.34%

As per the table, the overall Budget Utilization per the Economic items was at 93.34%.

However there were variations in some Economic items of $\pm 10\%$ such as:

- i) Acquisition of Assets; Budget utilization was at 100.91%. This was caused by a reduction in budget under supplementary II after the payment of a commitment on Mombasa to Nairobi-Standard Gauge Railway (SGR)
- ii) Transfer to other government entities; Budget utilization was at 81.76%. This was occasioned by delay in payment of Mombasa Port Development Project by JKIA.
- iii) Use of goods and services; Budget utilization was at 49.84% due to slow procurement processes.

The State Department is committed to facilitating the achievement of the Vision - 2030 Long-Term Development Strategy of transforming Kenya into an Upper Middle-Income Country during the vision horizon. SDOT has contributed to the achievement of the big 4 Agenda in support of the country's transformation. The development of modern and efficient transport systems focusing on increasing Kenya's competitiveness in transport services in the Region.

During the period under review, major achievements were realized through implementation of various projects and programmes including ongoing development of airstrips and aerodromes in support of aviation activities. These include; Malindi International Airport; Isiolo International Airport; Lanet Airport Nakuru, Kitale, Kakamega, Kabunde and Migori Airstrips among others. This will boost, Domestic travel, Tourism and promotion of horticultural trade in the regions.

The State Department during the same period, continued in modernization of the Shipping and Maritime facilities by development of Mombasa Port Phase II and Lamu Port and ferry transport services in Likoni Channel. This is mainly to enhance Maritime transport services and timely cargo handling leading to reduction in business costs.

In the railway sub-sector, State Department continued to operationalize phase I of the Standard Gauge Railway (SGR) line between Mombasa and Nairobi and completion and operationalization of phase 2a of the SGR from Nairobi to Naivasha. This will lead to more cargo handling in Nairobi ICD and Mai Mahiu ICD. Other projects that were commenced during the year under review included ongoing rehabilitation of Nairobi Commuter Railway Rehabilitation of Nbi-Nanyuki MGR line, Naivasha SEZ and restructuring of the civil aviation sector [Kenya Aviation Authority (K.A.A) and Kenya Airways (KQ)].

The State Department continued consultation with key stakeholders in the road sub sector to enhance road transport safety with a view to reduce road fatalities.

Emerging Issues

Several issues emerged during the implementation of last financial year's budget including;

- i. Lack of exchequer issues especially towards the end of 2019/20 FY leading to accumulation of pending bills.
- ii. Austerity measures and revision of budgets significantly affected resource availability for project and programmes implementation.
- iii. COVID 19 pandemic

Challenges

- i. Land acquisition challenges – higher than anticipated compensation costs for land and property in areas where projects were being implemented
- ii. Court litigations/Injunctions matters leading to significant delay in project implementation.
- iii. Lack of funds to support SGR operations.
- iv. Lack of adequate funds to support key programmes and projects.
- v. The impact of COVID19 Pandemic leading to low performance in the transport Subsector.
- vi. Settlement of historical pending bills.

Recommendations

- i. The National Treasury should communicate in good time on resources availability to facilitate MDAs plan effectively;
- ii. Timely engagement with stakeholders (affected parties) in respect to land acquisition and other transport related facilities;
- iii. Continuous capacity building for MDAs on budget implementation;
- iv. Engage the National Treasury and the Energy Infrastructure and ICT sector Working Group to adequately fund the transport sub sector;
- v. Provision of budgetary resources to settle pending bills;
- vi. Provision of budgetary resources to support SGR operations

CONCLUSION

The State Department for Transport managed to meet most of the targets in the 2019/20 financial year despite the above enumerated challenges. You may also note that, the State Department did not have any reported cases of misappropriation of funds during the financial year and is committed to improve the transport services rendered to the citizens. Finally, the State Department will continue to enhance efficiency by instituting cost cutting measures in order to deliver more with limited resources.



James Macharia, EGH
CABINET SECRETARY

STATE DEPARTMENT FOR TRANSPORT
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3. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES

3.1 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.

3.2 Objectives

The key development objectives of the State Department for Transport for 2018-2022 plan are to:

- i. Develop and review policies and regulatory guidelines that guarantee provision of efficient, safe and reliable transport services
- ii. Develop and implement road transport policies for efficient, effective and safe transport system.
- iii. Develop and manage efficient and reliable railway transport systems
- iv. Develop and manage efficient and safe marine transport systems in the country
- v. Expand, modernize and manage aviation sector

3.3 Progress on attainment of Strategic development 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:

MDA Program	Objective	Outcome	Indicator	Performance
General Administration, Planning and Support Services	To develop and review policies and regulatory guidelines that guarantee provision of efficient, safe and reliable transport services	An efficient, safe and reliable transport system and transport services	No. of policies and guidelines developed No. of officers trained for skills development No. of Monitoring and evaluation reports	Developed Kenya railway bill, Air Accident Investigation Regulations, Draft National Aviation Management Bill

STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements

For the year ended June 30, 2020

<p>Road Transport Safety and Regulation</p>	<p>To develop and implement road transport policies for efficient, effective and safe transport system.</p>	<p>Safe and secure road transport services</p>	<p>No. of road policies developed</p>	<p>Draft Reviewed Traffic Act</p> <p>Developed guidelines for Road Side Stations</p> <p>Developed the National Road Safety Action Plan 2019-2023</p> <p>Developed draft Digital Hailing Taxis regulations</p> <p>Developed standards for electric vehicles and motorcycles in collaboration with KEBS</p>
<p>Rail Transport</p>	<p>To develop and manage efficient and reliable railway transport systems</p>	<p>Efficient, safe and reliable rail transport</p> <p>Improved modal share to 50% from 5%</p> <p>Revitalized the commuter rail services in Nairobi</p> <p>Improved access to Rail Services</p>	<p>No. of km railway developed/rehabilitated</p> <p>Rail passengers handled per year (no. 000)</p> <p>Rail cargo handled per year (Tons 000)</p>	<p>SGR Phase 1 Mombasa-Nairobi 472km constructed and operationalized</p> <p>SGR Phase 2A Nairobi- Naivasha constructed and operationalized</p> <p>Ten Commuter stations constructed and acquisition of 11 DMUS from Spain initiated</p> <p>Thika- Nanyuki MGR line rehabilitated</p>

STATE DEPARTMENT FOR TRANSPORT
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Marine Transport	To develop and manage efficient and safe marine transport systems in the country	<p>Increased access to shipping and maritime services</p> <p>Enhanced port capacity</p> <p>Efficient, safe and secure maritime services</p>	<p>Cargo throughput in Dead Weight Tonnes (DWT) per year (Tons in millions)</p> <p>Containers handled in Twenty foot Equivalent Units (TEUs)</p>	<p>Construction of the first three berths at Lamu progressed to 70% with the first one 100%</p> <p>Completed</p> <p>Construction of MPDP phase 1 with a capacity of 1.5m TEUs was completed and Phase 2 for an additional capacity of 450,000 TEUs commenced and progressed to 55% completion.</p> <p>Acquired two new ferries at Likoni to improve efficiency and ease congestion</p>
Air Transport	To expand, modernize and manage aviation sector	<p>Enhanced terminal capacity</p> <p>Improved air connectivity</p> <p>World class air transport services</p>	<p>Number of Air Passengers handled (int'l and domestic) per year (No. millions)</p> <p>Volume of Air cargo handled per year (total freight (Kg. millions</p>	<p>JKIA terminal capacity was expanded to accommodate 7.5 Million per annum from 2.5 Million through construction of Terminal 1A arrival and departure, Terminal 2 and Terminal 1E arrivals. Current capacity is 7.0m</p> <p>The existing runway was rehabilitated to enhance</p>

3.4 Challenges

- i. Inadequate and weakly-integrated transport infrastructure;
- ii. Inadequate funds for development and maintenance of transport infrastructure facilities leading to low investment in transport infrastructure;
- iii. Inadequate technical staff;
- iv. Slow adoption of modern technology;
- v. Uncoordinated/conflicting policy, legal and institutional framework
- vi. Low quality of transport services;
- vii. Inappropriate modal split hence congestion on roads
- viii. Over reliance on one transport corridor;
- ix. Low compliance with transport rules, regulations and standards;
- x. Safety and security concerns;
- xi. Lengthy procurement procedures including PPPs approvals
- xii. Encroachment of transport infrastructure reserves
- xiii. high cost of land acquisition for expansion and relocation
- xiv. Inadequate consideration of climate change in the development of transport facilities/services

At the specific sub-sector levels, challenges are summarized below:

In the air transport subsector, there is inadequacy of skilled aviation safety inspectors due to high personnel turnover because of high demand and pay offers by foreign airlines and civil aviation authorities

In railway subsector, there is shortage of engineers, technicians for track and rolling stock maintenance and in operations and safety oversight personnel

3.5 Opportunities

- i. Political good will and enabling environment
- ii. Globalization – enhanced access of information and new markets
- iii. High demand for quality transport infrastructure and services within the country and the region
- iv. Country well placed in a strategic location to become a transport hub in the region
- v. Investors interest in transport infrastructure development and provision of transport services through direct investments and PPP
- vi. Development Partners support
- vii. Emergence of regional trading blocs such as EAC and COMESA
- viii. Enhanced use of ICT in transport sector leading to efficiency
- ix. Accountability demanded by the public
- x. Availability of labour force

STATE DEPARTMENT FOR TRANSPORT
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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

4.1 Sustainability strategy and profile -

None

4.2 Environmental performance

The State Department has no policies in place in regards to biodiversity and waste management. However, the institution is guided by Presidential Directives and acts laid out by the government. Currently SDoT is guided by the Presidential Directive 2018 on the tree planting campaigns to achieve 10% of tree cover. MDAs are required to rehabilitate and adopt public land in an effort to accelerate the achievement of 10% tree cover by 2022.

In the FY 2019/2020, the State Department for Transport partnered with Kenya Ports Authority in a tree planting exercise at the Ganahola Creek, Mombasa County. The objective of this exercise was to restore and rehabilitate the Creek from the deforestation that had taken place over the years. With this partnership, a total of 10,000 mangrove trees were planted, in an effort increase the mangrove tree population in the Kenyan coastal line.

The State department implements Climate Change mitigation and adaptation actions in compliance with the Climate Change Act, 2016, whereby MDAs are tasked with upholding and mainstreaming climate change responses into development planning, decision-making and implementation of the guidelines set by the Ministry of Environment and Forestry.

4.3 Employee welfare

Recruitment is guided and done by the public service commission (as guided by Human resource policy and procedure Manual).

Skills improvement is done by the State Department in a structured manner. This starts from receipt of request, validation and approval by Ministerial Human Resource Management Advisory Committee (MHRMAC) followed by intervention programmes Implementation.

Appraisal is similarly done in a structured manner through the Government Human Resource Information System (GHRIS)

The safety committee as required by Occupational Safety and Health Act. (OSHA) is yet to be established.

4.4 Market place practices

a) Responsible Competition Practice

Competitive practices are ensured through competitive bidding, parity in supplier selection, and application of preferences for special groups where applicable, i.e. Youth, Women and Persons with disabilities.

b) Responsible Supply chain and supplier relations

The organisation maintains good business practices by adhering to the set act and regulations, i.e. The Public Procurement and Asset Disposal Act 2015 And Regulations 2020

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Efforts under this are maintained through Pre qualifications and continuous update of suppliers' profiles by the organisation. Market trends are updated annually through market indexes published by procurement bodies e.g. PPRA and KISM.

d) Product stewardship- outline efforts to safeguard consumer rights and interests

Provision of proper specifications for Goods, Works and Services, and adhering to them.

Engaging the statutory bodies charged with overseeing quality e.g. KEBS.

Carrying out due diligence whenever in doubt, especially before award of contracts.

4.5 Community Engagements

The State Department participates in Kenya Communications Sports Organization (KECOSO) on yearly basis, in different venues. At the end of the sports event, sporting equipment are donated to the community (schools or such clubs) in the county where the games are held.

The tree planting exercise at the Ganahola creek, Mombasa County on in March 2019 involved both KPA employees and the local community in planting 10,000 mangrove trees.

STATE DEPARTMENT FOR TRANSPORT
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5. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

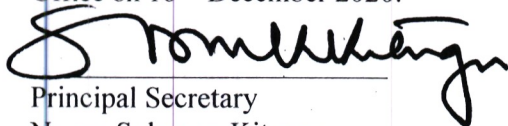
The Accounting Officer in charge of the State Department for Transport is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Transport accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Transport financial statements give a true and fair view of the State Department for Transport transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Transport further confirms the completeness of the accounting records maintained for the State Department for Transport, 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 Accounting Officer in charge of the State Department for Transport confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The State Department for Transport financial statements were approved and signed by the Accounting Office on 16TH December 2020.



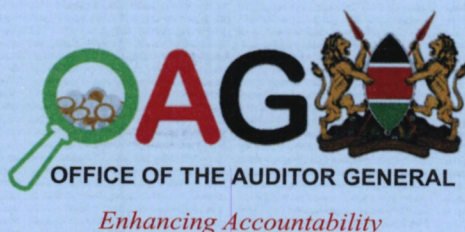
Principal Secretary
Name: Solomon Kitungu



Head of Accounting Unit
Name: CPA P. Karanja
ICPAK Member Number: 7271

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR TRANSPORT FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Transport set out on pages 16 to 38, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the 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 the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Transport as at 30 June, 2020, 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 State Department for Transport 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.

Emphasis of Matter

Pending Bills

Note 15.1 to the financial statements reflects pending bills balance of Kshs.6,168,771,533 (2019-Kshs13,694,139). Management has not explained why the bills were not settled during the year they occurred. The Department is at risk of incurring significant interest costs and penalties arising from continued delay in payment. Further, review of documents in support of the pending bills balances revealed that bills totaling

Kshs.78,339,537 were not adequately supported, hence casting doubt on the validity of the disclosed balances.

Failure to settle bills in the year to which they relate adversely affect the implementation of the subsequent year's budgeted programs as the pending bills form a first charge.

My opinion is not modified based on the effect of the above matter.

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, I confirm that, nothing 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

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, I confirm that, nothing has come to my attention to cause me to believe that, internal controls, risk management and overall governance were not effective.

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 overall governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the 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 financial reporting process, reviewing the effectiveness of how the State Department 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 overall 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control 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 the 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

30 December, 2020

STATE DEPARTMENT FOR TRANSPORT

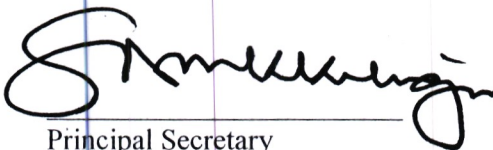
Reports and Financial Statements

For the year ended June 30, 2020

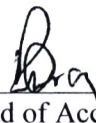
7. STATEMENT OF RECEIPTS AND PAYMENTS

RECEIPTS			
Exchequer releases	1	25,983,676,785	14,580,826,551
Proceeds from Foreign Borrowings	2	45,037,782,335	82,441,347,987
Other Receipts	3	26,049,159,619	33,450,929,305
TOTAL RECEIPTS		97,070,618,739	130,473,103,842
PAYMENTS			
Compensation of Employees	4	198,495,501	188,355,691
Use of goods and services	5	249,114,785	184,388,807
Transfers to Other Government Units	6	32,412,939,824	22,974,509,935
Social Security Benefits	7	4,631,431	7,901,155
Acquisition of Assets	8	64,181,798,587	107,117,142,459
TOTAL PAYMENTS		97,046,980,128	130,472,298,047
SURPLUS/DEFICIT		23,638,611	805,795

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 16TH December 2020 and signed by:



Principal Secretary
Name: Solomon Kitungu



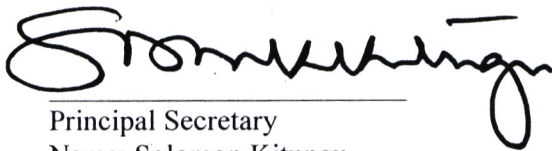
Head of Accounting Unit
Name: CPA P. Karanja
ICPAK Member Number: 7271

STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2020

8. STATEMENT OF ASSETS AND LIABILITIES

	2020-2021	2019-2020
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	9	62,921,284
		40,033,721
Total Cash and cash equivalent		62,921,284
		40,033,721
Accounts receivables – Outstanding Imprests	10	71,732
		-
TOTAL FINANCIAL ASSETS		62,993,016
		40,033,721
FINANCIAL LIABILITIES		
Accounts Payables – Deposits and retentions	11	39,354,405
		39,227,925
NET FINANCIAL ASSETS		23,638,611
		805,795
REPRESENTED BY		
Fund balance b/fwd	12	805,795
		17,496,386
Prior year adjustment	13	(805,795)
		(17,496,386)
Surplus/Deficit for the year		23,638,611
		805,795
NET FINANCIAL POSSITION		23,638,611
		(805,795)

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 16TH December 2020 and signed by:



Principal Secretary
 Name: Solomon Kitungu



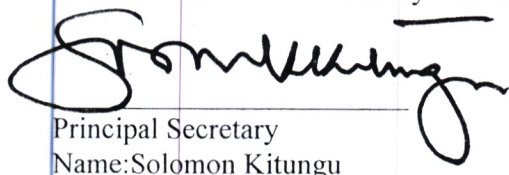
Head of Accounting Unit
 Name: CPA P. Karanja
 ICPAK Member Number: 7071

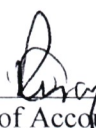
STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2020

9. STATEMENT OF CASH FLOWS

		2019-2020	2018-2019
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	25,983,676,785	14,580,826,551
Other Revenues	3	26,049,159,619	33,450,929,305
		52,032,836,404	48,031,755,856
Payments for operating expenses			
Compensation of Employees	4	(198,495,501)	(188,355,691)
Use of goods and services	5	(249,114,785)	(184,388,807)
Transfers to Other Government Units	6	(32,412,939,824)	(22,974,509,935)
Social Security Benefits	7	(4,631,431)	(7,901,155)
Other Expenses		-	-
		(32,865,181,541)	(23,355,155,588)
Adjusted for:			
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)			(12,531,756)
Increase/(Decrease) in Accounts Payable: (deposits and retention)			(17,496,386)
Net cash flow from operating activities		19,167,654,863	24,646,572,126
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	8	(64,181,798,587)	(107,117,142,459)
Net cash flows from Investing Activities		(64,181,798,587)	(107,117,142,459)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	45,037,782,335	82,441,347,987
Net cash flow from financing activities		45,037,782,335	82,441,347,987
NET INCREASE IN CASH AND CASH EQUIVALENT		23,638,611	(29,222,347)
Cash and cash equivalent at BEGINNING of the year		40,033,721	69,256,067
Cash and cash equivalent at END of the year		62,921,284	40,033,721

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 16TH December 2020 and signed by:


 Principal Secretary
 Name: Solomon Kitungu


 Head of Accounting Unit
 Name: CPA P. Karanja
 ICPAK Member Number: 7271

STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2020

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

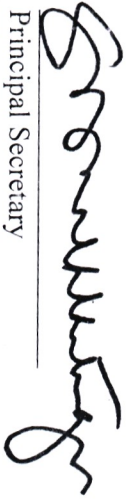
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e	% of Utilization for f
RECEIPTS						
Exchequer releases	14,705,100,000	12,392,013,017	27,097,113,017	25,983,676,785	1,113,436,232	96%
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	45,730,000,000	3,422,000,000	49,152,000,000	45,037,782,335	4,114,217,665	92%
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	29,057,500,000	(1,340,011,977)	27,717,488,023	26,049,159,619	1,668,328,404	94%
TOTAL RECEIPTS	89,492,600,000	14,474,001,040	103,966,601,040	97,070,618,739	6,895,982,301	93%
PAYMENTS						
Compensation of Employees	126,919,197	89,608,849	216,528,045	198,495,501	18,032,544	92%
Use of goods and services	276,147,152	223,638,135	499,785,286	249,114,785	250,670,501	50%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	25,273,050,000	14,370,053,944	39,643,103,944	32,412,939,824	7,230,164,120	82%
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	3,301,128	1,400,376	4,701,504	4,631,431	70,073	99%
Acquisition of Assets	63,242,232,900	360,249,361	63,602,482,261	64,181,798,587	(579,316,326)	101%
Other Payments	-	-	-	-	-	
TOTAL PAYMENTS	88,921,650,376	15,044,950,664	103,966,601,040	97,046,980,128	6,919,620,912	93%
Surplus/ Deficit	570,949,624	(570,949,624)	0	23,638,611	(23,638,611)	0

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2020

Notes:

- i) *Use of goods and services; Budget utilization was at 50%*
- *This was occasioned by slow procurement processes*
 - *This was occasioned by shortfall of Recurrent in AIA Receipts from Kenya Civil Aviation Authority*
- ii) *Transfer to other government entities; Budget utilization was at 82%*
- *This was occasioned by delay in payment of Mombasa Port Development Project by JKIA*
 - *The shortfall was occasioned by non-capture of Recurrent A-A-I from Kenya Civil Aviation Authority*
- iii) *Acquisition of Assets; Budget utilization was at 101%. This was caused by a reduction in budget under supplementary II after the payment of a commitment on Mombasa to Nairobi-Standard Gauge Railway (SGR)*

The entity financial statements were approved on 16TH December 2020 and signed by:


Principal Secretary

Name: Solomon Kitungu


Head of Accounting Unit

Name: CPA P. Karanja

ICPAK Member Number: 42211

STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2020

11. 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=d-f	% of Utilization f
RECEIPTS						
Exchequer releases	1,144,100,000	(112,790,927)	1,031,309,073	1,031,309,073	-	100%
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	4,338,500,000	4,398,301,212	8,736,801,212	7,068,472,808	1,668,328,404	81%
TOTAL RECEIPTS	5,482,600,000	4,285,510,285	9,768,110,285	8,099,781,881	1,668,328,404	83%
PAYMENTS						
Compensation of Employees	126,919,197	89,608,849	216,528,045	198,495,501	18,032,544	92%
Use of goods and services	246,147,152	218,738,135	464,885,286	237,817,313	227,067,973	51%
Transfers to Other Government Units	4,512,050,000	4,512,050,000	9,024,100,000	7,655,771,596	1,368,328,404	85%
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	3,301,128	1,400,376	4,701,504	4,631,431	70,073	99%
Acquisition of Assets	23,232,900	34,662,550	57,895,450	2,992,700	54,902,750	5%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTAL PAYMENTS	4,911,650,376	4,856,459,909	9,768,110,285	8,099,708,541	1,668,401,744	83%
Surplus/Deficit	570,949,624	(570,949,624)	-	73,340	(73,340)	-

Notes:


STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2020

Notes:

- i) Other Receipts: Budget utilization was at 81%. This was occasioned by shortfall of Recurrent A-I-4 from Kenya Civil Aviation Authority
- ii) Use of goods and services: Budget utilization was at 51% due to shortfall in AIA Receipts from Kenya Civil Aviation Authority
- iii) Transfer to other government entities: Budget utilization was at 85%. This was occasioned by shortfall of Recurrent A-I-4 from Kenya Civil Aviation Authority
- iv) Acquisition of Assets: Budget utilization was at 5% due to slow procurement processes

The entity financial statements were approved on 16TH December 2020 and signed by:


Principal Secretary
Name: Solomon Kitungu


Head of Accounting Unit
Name: CPA P. Karanja
ICPAK Member Number: 4271

STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2020

12. 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 = d - c	% of Utilization f = d/c
RECEIPTS						
Exchequer releases	13,561,000,000	12,504,803,944	26,065,803,944	24,952,367,712	1,113,436,232	96%
Proceeds from Foreign Borrowings	45,730,000,000	3,422,000,000	49,152,000,000	45,037,782,335	4,114,217,665	92%
Proceeds from Sale of Assets	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	24,719,000,000	(5,738,313,189)	18,980,686,811	18,980,686,811	-	100%
TOTAL RECEIPTS	84,010,000,000	10,188,490,755	94,198,490,755	88,970,836,858	5,227,653,897	94%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	
Use of goods and services	30,000,000	4,900,000	34,900,000	11,297,472	23,602,528	32%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	20,761,000,000	9,858,003,944	30,619,003,944	24,757,168,228	5,861,835,716	81%
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	63,219,000,000	325,586,811	63,544,586,811	64,178,805,887	(634,219,076)	101%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTAL PAYMENTS	84,010,000,000	10,188,490,755	94,198,490,755	88,947,271,587	5,251,219,168	94%
Surplus/Deficit	0	0	0	23,565,271	(23,565,271)	0


STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2020

Notes:

- i) Use of goods and services; Budget utilization was at 32% due to slow procurement processes
- ii) Transfer to other government entities; Budget utilization was at 81%. This was occasioned by delay in payment of Mombasa Port Development Project by JKIA.
- iii) Acquisition of Assets; Budget utilization was at 101%. This was caused by a reduction in budget under supplementary II after the payment of a commitment on Mombasa to Nairobi-Standard Gauge Railway (SGR)

The entity financial statements were approved on 16TH December 2020 and signed by:


Principal Secretary
Name: Solomon Kitungu


Head of Accounting Unit
Name: CPA P. Karanja
ICPAK Member Number: 7211

STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2020

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Final Budget 2019/20 Kshs	Actual on comparable basis June 30, 2020 Kshs	Budget utilization difference Kshs
0201000000	764,967,964	587,125,004	177,842,960
0201020000	658,114,327	573,689,267	84,425,061
0201030000	105,868,000	13,138,477	92,729,523
0201040000	985,637	297,260	688,377
0203000000	73,635,490,755	74,361,730,216	(726,239,461)
0203010000	73,635,490,755	74,361,730,216	(726,239,461)
0204000000	19,484,752,309	13,783,712,814	5,701,039,495
0204010000	19,484,752,309	13,783,712,814	5,701,039,495
0205000000	10,064,040,537	8,300,682,718	1,763,357,819
0205010000	10,064,040,537	8,300,682,718	1,763,357,819
0216000000	17,349,475	13,729,376	3,620,099
0216010000	17,349,475	13,729,376	3,620,099
Grand Total	103,966,601,040	97,046,980,127	6,919,620,912

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2020

14. SIGNIFICANT ACCOUNTING POLICIES

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

a) 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.

b) Reporting Entity

The financial statements are for the State Department for Transport, 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:

- a). Kenya Transport Sector Support Project
- b). Railway Development Levy Fund(Operations)
- c). National Urban Transport Improvement Project
- d). Northern Corridor Transport Improvement Project
- e). East African Trade and Facilitation Project MOT Component
- f). East African Trade and Facilitation Project MOT/KRC Component

c) 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.

d) Significant Accounting Policies

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

i) Recognition of Receipts

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

• **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. (Check if this policy is applicable to entity)

• **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.

• **External Assistance**

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2020

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

• **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.

ii) Recognition of payments

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

• **Compensation of Employees**

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

• **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.

• **Interest on Borrowing**

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

• **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.

• **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.

e) In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services

STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements

For the year ended June 30, 2020

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

f) 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.

g) Cash and Cash Equivalents

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

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 2020, this amounted to Kshs 39,354,405 compared to Kshs 39,227,925 in prior period as indicated on note 11

There were no other restrictions on cash during the year.

h) 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.

i) 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.

j) 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.

k) 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 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two supplementary adjustments to the original budget during the year.

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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.

l) Comparative Figures

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

m) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

n) 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 26 explaining the nature and amounts.

o) Related Party Transactions

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

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NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description		2019-2020	2018-2019
		Kshs	Kshs
Total	Exchequer Releases for quarter 1	6,563,988,877	9,156,616,220
Total	Exchequer Releases for quarter 2	674,484,786	704,529,286
Total	Exchequer Releases for quarter 3	11,404,848,478	526,442,440
Total	Exchequer Releases for quarter 4	7,340,354,644	4,193,238,605
Total		25,983,676,785	14,580,826,551

2 PROCEEDS FROM FOREIGN BORROWINGS

		2019-2020	2018-2019
		Kshs	Kshs
	Foreign Borrowing – Draw-downs Through Exchequer		
	Foreign Borrowing - Direct Payments	45,037,782,335	82,441,347,987
	Foreign Currency and Foreign Deposits		
Total		45,037,782,335	82,441,347,987

3 OTHER RECEIPTS

Description		2019-2020	2018-2019
		Kshs	Kshs
	Receipts from Administrative Fees and Charges - Collected as AIA	498,579,022	-
	Receipts from Incidental Sales by Non-Market Establishments	6,450,092,574	-
	Paid to Exchequer	18,980,686,811	33,390,929,305
	Other Receipts Not Classified Elsewhere	119,801,212	60,000,000
Total		26,049,159,619	33,450,929,305

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	126,977,099	119,559,204
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	71,518,402	68,796,488
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Employer Contributions Compulsory national social security schemes	-	-
Employer Contributions Compulsory national health insurance schemes	-	-
Total	198,495,501	188,355,691

5 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	14,115,607	16,468,204
Communication, supplies and services	6,470,536	4,311,214
Domestic travel and subsistence	20,958,227	13,598,873
Foreign travel and subsistence	14,292,608	887,600
Printing, advertising and information supplies & services	1,158,160	1,376,543
Rentals of produced assets	1,403,798	3,295,518
Training expenses	6,140,796	1,749,031
Hospitality supplies and services	12,302,494	2,886,734
Specialized materials and services	2,369,723	9,129,566
Office and general supplies and services	4,538,325	4,528,104
Other operating expenses	32,384,912	49,464,099
Routine maintenance – vehicles and other transport equipment	1,805,731	3,479,796
Routine maintenance – other assets	126,485,626	68,498,270
Fuel, oil & lubricants	4,688,243	4,715,254
Total	249,114,785	184,388,807

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	32,412,939,824	22,974,509,935
See attached list		
Transfers to other levels of Government - Counties	-	-
See attached list		
TOTAL	32,412,939,824	22,974,509,935

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

Description	Recurrent		Development		COMBINED	COMBINED
	Kshs	Kshs	Kshs	Kshs	2019/2020	2018/2019
	Disbursed Amount	Direct Payment	Disbursed Amount	Direct Payment	Kshs	Kshs
Transfers to SAGAs and SCs						
Kenya Ports Authority	-	-	10,000,000,000		10,000,000,000	11,245,353,752
Kenya Airport Authority	-	-	1,713,000,000		1,713,000,000	1,388,500,000
Kenya Ferry Services	305,500,000	498,579,022	2,527,000,000		3,331,079,022	843,000,000
Lapset Authority Project	330,600,000	-	-		330,600,000	757,400,000
Kenya Civil Aviation Authority	-	6,450,092,574	64,248,069		6,514,340,643	6,026,223,239
Kenya Railway Corporation	-	-	10,186,100,000		10,186,100,000	500,000,000
Kenya National Shipping Line	71,000,000	-	-		71,000,000	
National Transport and Safety Authority						1,729,000,000
Transfers to Projects-GoK counterpart funding						
KTSSP	-		40,570,160	226,249,999	266,820,159	222,126,788

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TOTAL	707,100,000	6,948,671,596	24,530,918,229	226,249,999	32,412,939,824	22,974,509,935
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i) *Disbursed Amounts*: We have confirmed the amounts disbursed with the receipts entities and attached these confirmation as an appendix to this financial report.

7 SOCIAL SECURITY BENEFITS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits		
Social security benefits in cash and in kind	4,631,431	7,901,155
Employer Social Benefits in cash and in kind		
Social Benefits to the aged (above 70 years)		
Total	4,631,431	7,901,155

8 ACQUISITION OF ASSETS

Non Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Construction of Roads	1,097,000	9,443,000
Overhaul and Refurbishment of Construction and Civil Works	64,165,803,210	105,593,527,286
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets	150,000	
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision	14,748,377	315,053,664
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		1,199,118,508
Acquisition of Land		
Acquisition of Intangible Assets		
Sub-total	64,181,798,587	107,117,142,459
Financial Assets		
Domestic Public Non-Financial Enterprises		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		

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Sub-total		-
Total	64,181,798,587	107,117,142,459

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account - currency	Indicate whether recurrent, Development, deposit e.t.c	Exc. rate (if in foreign currency)	2019-2020	2018-2019
				Kshs	Kshs
Central Bank of Kenya, 1000209968, KSH. Recurrent –State Department For Transport		Recurrent	1	1,608	354,231
Central Bank of Kenya, 1000209879, KSH. Development –State Department For Transport		Development	1	23,565,271	451,564
Central Bank of Kenya, 1000212551, KSH. Deposit –State Department For Transport		Deposits	1	39,354,405	39,227,925
Total				62,921,284	40,033,721

Disclosure:

The State Department For Transport also holds the following account:

- i)RDLF Holding, Central Bank of Kenya 1000426818-Bank Balance KSHS. 9,960,182,473.91
- ii)RDLF Operation, Central Bank of Kenya 1000215879- Bank Balance KSHS. 32,169,374.29
- iii) The National Bank, Central Bank of Kenya 01001032092900- Bank Balance KSHS. 15,010

10: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Outstanding Imprests	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	-	-
Salary advances	67,340	-

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District suspense		4,392	-
Clearance accounts		-	-
TOTAL		71,732	-

Note: Staff advances relate to an advance issued to staff (payroll number 1996026028) in December 2019

11. ACCOUNTS PAYABLE

Deposits	39,354,405	39,227,925
Other Liabilities(Salary advances, District suspense)		-
Total	39,354,405	39,227,925

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12. FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	40,033,721	69,256,067
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(39,227,925)	(51,759,681)
Total	805,796	17,496,386

13. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances	(805,795)		(17,496,386)
Cash in hand	-		-
Accounts Payables	-		-
Receivables	-		-
Others (<i>specify</i>)	-		-
	(805,795)		(17,496,386)

Note:

The adjustment is the amounts taken by the National Treasury at closure of the financial year.

14. RELATED PARTY DISCLOSURES

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

Related party transactions:

	2019-2020	2018-2019
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	32,412,939,824	22,974,509,935
Total Transfers to related parties	32,412,939,824	22,974,509,935

STATE DEPARTMENT FOR TRANSPORT
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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Construction of buildings				13,547,011
Construction of civil works				
Supply of goods	3,498,900			6,093,104,685
Supply of services	10,195,239			62,119,837
Total	13,694,139	-	-	6,168,771,533

STATE DEPARTMENT FOR TRANSPORT

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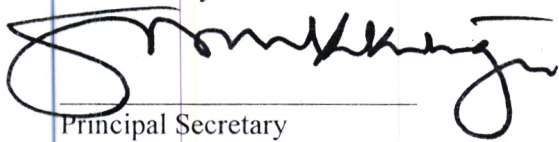
16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

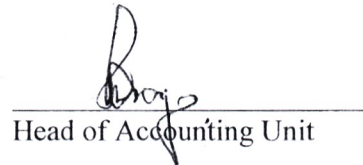
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Audit report F/Y2018-19	Pending Bills note 15	The pending bills in respect to F/Y 2018-2019 were paid in the F/Y 2019-2020		Resolved	

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

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j) **ANNEXURE**
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	A	B	c	d=a-c		
Construction of buildings						
Milicon's Ltd	12,797,010.62		-	12,797,010.62	12,797,010.62	
Conte Designs	750,000.00		-	750,000.00	750,000.00	
Sub-Total	13,547,010.62			13,547,010.62	13,547,010.62	
Construction of civil works						
2.						
Sub-Total						
Supply of goods						
Trio Focus Enterprises	1,544,000.00		-	1,544,000.00	1,544,000.00	
Jamnet Gen Supplies	125,000.00		-	125,000.00	125,000.00	
Gimnals Ltd	892,500.00		-	892,500.00	892,500.00	
Gazembawatsulu Agencies	180,000.00		-	180,000.00	180,000.00	
Gatcom Services	126,000.00		-	126,000.00	126,000.00	
Primus General Merchants	171,500.00		-	171,500.00	171,500.00	
Primus General Merchants	213,250.00		-	213,250.00	213,250.00	
Aloscar General Supplies	495,200.00		-	495,200.00	495,200.00	
Aloscar General Supplies	431,000.00		-	431,000.00	431,000.00	
Bizlink Ventures	587,500.00		-	587,500.00	587,500.00	
Afoto Investments	693,500.00		-	693,500.00	693,500.00	
Musket Enterprises	1,574,000.00		-	1,574,000.00	1,574,000.00	
Eastever Agencies	2,971,000.00		-	2,971,000.00	2,971,000.00	
Dylanns Supplies	1,060,000.00		-	1,060,000.00	1,060,000.00	
Clinton Productions	2,190,000.00		-	2,190,000.00	2,190,000.00	
Left Luggage	1,431,250.00		-	1,431,250.00	1,431,250.00	
Joskith	3,000,000.00		-	3,000,000.00	3,000,000.00	
Versatile Hardware	3,010,000.00		-	3,010,000.00	3,010,000.00	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
Ecomax Africa	2,100,000.00		-	2,100,000.00	2,100,000.00	
Darop Limited	1,036,500.00		-	1,036,500.00	1,036,500.00	
Ammiche Ventures	330,000.00		-	330,000.00	330,000.00	
Wannart Merchants	603,000.00		-	603,000.00	603,000.00	
Emart Services	512,680.00		-	512,680.00	512,680.00	
Cybertech Engineering	92,800.00		-	92,800.00	92,800.00	
Global Channel Distribution Ltd	962,000.00		-	962,000.00	962,000.00	
Havy Gen. Supplies	1,204,400.00		-	1,204,400.00	1,204,400.00	
Sparttrade Kenya Limited Pago Airline Travel Services Ltd	700,000.00		-	700,000.00	700,000.00	
Katu Exim Limited	2,076,000.00		-	2,076,000.00	2,076,000.00	
Chirforma Agencies	492,800.00		-	492,800.00	492,800.00	
Morgan Malick Agency	1,142,000.00		-	1,142,000.00	1,142,000.00	
Pecaric	1,140,000.00		-	1,140,000.00	1,140,000.00	
Bentechs Services	1,140,000.00		-	1,140,000.00	1,140,000.00	
Beryam Achie And Family Logistics	479,550.00		-	479,550.00	479,550.00	
Fidesa Enterprises	2,069,100.00		-	2,069,100.00	2,069,100.00	
Niektin Agencies	477,000.00		-	477,000.00	477,000.00	
First Option Ventures	2,022,525.00		-	2,022,525.00	2,022,525.00	
Almonds Agencies	1,181,000.00		-	1,181,000.00	1,181,000.00	
Zimma Stationers	1,040,000.00		-	1,040,000.00	1,040,000.00	
Withholding Taxes	8,767,629.99		-	8,767,629.99	8,767,629.99	
Vat Refund On East African Trade And Transport Facilities Projects	1,516,840,000.00		-	1,516,840,000.00	1,516,840,000.00	
SGR Vat Claim By KRA	4,526,000,000.00		-	4,526,000,000.00	4,526,000,000.00	
Sub-Total	6,093,104,684.99			6,093,104,684.99	6,093,104,684.99	

**STATE DEPARTMENT FOR TRANSPORT
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
Supply of Service						
Ellabell Agencies	36,990.00		-	36,990.00	36,990.00	
Ellabell Agencies	29,600.00		-	29,600.00	29,600.00	
Ellabell Agencies	73,920.00		-	73,920.00	73,920.00	
Ellabell Agencies	242,560.00		-	242,560.00	242,560.00	
Pago Airways Travel Services	65,280.00		-	65,280.00	65,280.00	
Pago Airways Travel Services	299,705.00		-	299,705.00	299,705.00	
Pago Airways Travel Services	30,950.00		-	30,950.00	30,950.00	
Pago Airways Travel Services	34,500.00		-	34,500.00	34,500.00	
Pago Airways Travel Services	118,335.00		-	118,335.00	118,335.00	
Pago Airways Travel Services	295,000.00		-	295,000.00	295,000.00	
Pago Airways Travel Services	139,560.00		-	139,560.00	139,560.00	
Pago Airways Travel Services	125,600.00		-	125,600.00	125,600.00	
Pinnacle Kenya Travel Services	123,870.00		-	123,870.00	123,870.00	
Pinnacle Kenya Travel Services	195,880.00		-	195,880.00	195,880.00	
Pinnacle Kenya Travel Services	90,040.00		-	90,040.00	90,040.00	
Pinnacle Kenya Travel Services	170,600.00		-	170,600.00	170,600.00	
Pinnacle Kenya Travel Services	153,690.00		-	153,690.00	153,690.00	
Pinnacle Kenya Travel Services	171,352.00		-	171,352.00	171,352.00	
Pinnacle Kenya Travel Services	73,970.00		-	73,970.00	73,970.00	
Pinnacle Kenya Travel Services	127,095.00		-	127,095.00	127,095.00	
Pinnacle Kenya Travel Services	148,385.00		-	148,385.00	148,385.00	
Burch's Resort	608,000.00		-	608,000.00	608,000.00	
Burch's Resort	760,000.00		-	760,000.00	760,000.00	
Lysak Haven Park Hotel Machakos	264,150.00		-	264,150.00	264,150.00	
Machakos University College	234,000.00		-	234,000.00	234,000.00	
Sawela Lodge(Naivasha Country Hotel)	801,293.00		-	801,293.00	801,293.00	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
Geopath Technologies Ltd	302,100.00		-	302,100.00	302,100.00	
Pinnacle(K) Travel & Safaris Ltd	1,258,615.00		-	1,258,615.00	1,258,615.00	
Pago Airline Travel Services Ltd	322,540.00		-	322,540.00	322,540.00	
Record And Information Management	138,712.00		-	138,712.00	138,712.00	
Africa Due	624.45		-	624.45	624.45	
Decasa Hotel	276,838.00		-	276,838.00	276,838.00	
Gwendo Auto Repairs	527,540.70		-	527,540.70	527,540.70	
Welma Agencies	211,356.00		-	211,356.00	211,356.00	
Auto Cruise Motors	184,954.00		-	184,954.00	184,954.00	
Rentol Kill	349,740.00		-	349,740.00	349,740.00	
Morage Auto &Supplies	437,204.00		-	437,204.00	437,204.00	
Burch's Resort	467,400.00		-	467,400.00	467,400.00	
Two Lecturers	400,000.00		-	400,000.00	400,000.00	
Petmart Services	11,027,888.00		-	11,027,888.00	11,027,888.00	
The Green Carmel Investments Ltd	4,800,000.00		-	4,800,000.00	4,800,000.00	
Transport Data Centre	36,000,000.00		-	36,000,000.00	36,000,000.00	
Sub-Total	62,119,837.15		-	62,119,837.15	62,119,837.15	
GRAND TOTAL				6,168,771,533.00		

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost of (Kshs) 2019/2020
Land					
Buildings and structures	105,602,970,286	64,166,900,210			169,769,870,496
Transport equipment					
Office equipment, furniture and fittings		150,200			150,200
ICT Equipment					
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails	1,199,118,508				1,199,118,508
Heritage and cultural assets					
Intangible assets	315,053,664	14,748,377			329,802,041
Work in Progress					
Total	107,117,142,458	64,181,798,587			171,298,941,045

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 8 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

STATE DEPARTMENT FOR TRANSPORT

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For the year ended June 30, 2020

ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR TRANSPORT

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (Yes/No)
1	Kenya Transport Sector Support Project	Institutional strengthening and capacity building in the transport sector in Kenya	Principal Secretary	No
2	Railway Development Levy Fund (Operations Accounts)		Principal Secretary	No
3	National Urban Transport Improvement Project	Institutional capacity building in urban transport sub-sector	Principal Secretary	No
4	Northern Corridor Transport Improvement Project	To increase efficiency on transport along the Northern Corridor to facilitate trade regulation integration	Principal Secretary	No
5	East Africa Trade and Facilitation Project MOT Component	Enhancing the efficiency of transport and logistic services along key transport corridors by reducing none tariff barriers and uncertainty of transit time	Principal Secretary	No
6	East Africa Trade and Facilitation Project- MOT/KRRC Component	Improving railway services in the territory of Kenya and Uganda	Principal Secretary	No

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements

For the year ended June 30, 2020

ANNEX 4- 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	Kenya Airport Authority	For the improvement of Airports and Airstrips		1,713,000,000	
2	Kenya Civil Aviation Authority	Improvement on air safety		6,514,340,643	
3	Kenya Ports Authority			10,000,000,000	
4	National Transport and Safety Authority	Transport safety on Kenyan roads			
5	Kenya Ferry Services	For purchases and maintenance of Ferries		3,331,079,022	
6	Kenya Railways Corporation	Provide Funds for the construction of SGR network in order to facilitate the transportation of goods		10,186,100,000	
7	Kenya National Shipping			71,000,000	
8	Lapsset Authority Project			330,600,000	

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements

For the year ended June 30, 2020

ANNEX 5- 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



Trial Balance Comparison Report

Entity: 1092-State Department for Transport

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
1420318 Licence Fees	0.00	0.00	0.00	229,000,000.00
1420341 Agency Fees	0.00	498,579,022.00	0.00	1,500,000,000.00
1420300 Administrative Fees and Charges collected as AIA	0.00	498,579,022.00	0.00	1,729,000,000.00
1420503 Aviation Fees and Air Navigation Charges.	0.00	6,450,092,574.00	0.00	6,026,223,239.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	6,450,092,574.00	0.00	6,026,223,239.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	6,948,671,596.00	0.00	7,755,223,239.00
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450199 Receipts not classified elsewhere classified	0.00	18,980,686,810.80	0.00	25,635,706,065.90
1450100 Paid to Exchequer	0.00	18,980,686,810.80	0.00	25,635,706,065.90
1450212 Direct Payment - Maintenance of Airstrips	0.00	119,801,212.00	0.00	60,000,000.00
1450200 Receipts Not Classified Elsewhere	0.00	119,801,212.00	0.00	60,000,000.00
1450000 Other Receipts Not Elsewhere Classified	0.00	19,100,488,022.80	0.00	25,695,706,065.90
2110101 Basic Salaries - Civil Service	126,977,099.10	0.00	119,559,203.60	0.00
2110100 Basic Salaries - Permanent Employees	126,977,099.10	0.00	119,559,203.60	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	0.00	0.00
2110301 House Allowance	42,268,914.30	0.00	40,837,842.20	0.00
2110304 Overtime - Civil Service	993,705.60	0.00	228,122.00	0.00
2110309 Special Duty Allowance	449,503.50	0.00	309,219.00	0.00
2110311 Transfer Allowance	22,500.00	0.00	351,686.00	0.00
2110312 Responsibility Allowance	5,372,828.05	0.00	5,445,661.30	0.00
2110313 Entertainment Allowance	895,400.00	0.00	2,284,774.20	0.00
2110314 Transport Allowance	14,429,650.85	0.00	12,534,902.35	0.00
2110315 Extremeous Allowance	2,961,999.50	0.00	2,292,000.00	0.00
2110317 Domestic Servant Allowance	218,400.00	0.00	164,550.00	0.00
2110318 n Practising Allowance	480,000.00	0.00	480,000.00	0.00
2110320 Leave Allowance	3,425,500.00	0.00	3,867,730.75	0.00
2110300 Personal Allowances paid as part of Salary	71,518,401.80	0.00	68,796,487.80	0.00
2110000 Wages and Salary Contributions	198,495,500.90	0.00	188,355,691.40	0.00
2210101 Electricity	11,556,052.00	0.00	13,087,978.95	0.00
2210102 Water and Sewarage Charges	2,559,555.40	0.00	3,380,225.10	0.00
2210100 Utilities, Supplies and Services	14,115,607.40	0.00	16,468,204.05	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	5,660,684.55	0.00	3,864,210.80	0.00
2210202 Internet Connections	555,370.00	0.00	403,364.30	0.00
2210203 Courier & Postal Services	254,461.15	0.00	43,639.00	0.00
2210200 Communication, Supplies and Services	6,470,535.70	0.00	4,311,214.10	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,408,602.40	0.00	6,487,100.00	0.00
2210302 Accommodation - Domestic Travel	6,195,544.00	0.00	3,672,970.00	0.00
2210303 Daily Subsistence Allowance	9,322,880.15	0.00	3,193,199.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	31,200.00	0.00	245,604.20	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	20,958,226.55	0.00	13,598,873.20	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	3,521,308.00	0.00	477,000.00	0.00
2210402 Accommodation	3,040,222.80	0.00	174,000.00	0.00
2210403 Daily Subsistence Allowance	7,731,077.00	0.00	212,600.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	24,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	14,292,607.80	0.00	887,600.00	0.00
2210502 Publishing & Printing Services	318,000.00	0.00	951,900.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210503 Subscriptions to Newspapers, Magazines and Periodicals	672,960.00	0.00	424,642.95	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	167,200.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,158,160.00	0.00	1,376,542.95	0.00
2210601 Rent of Vehicles	0.00	0.00	181,000.00	0.00
2210603 Rents and Rates - Non-Residential	25,000.00	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	1,378,798.00	0.00	3,114,518.00	0.00
2210600 Rentals of Produced Assets	1,403,798.00	0.00	3,295,518.00	0.00
2210701 Travel Allowance	1,355,971.00	0.00	640,101.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	8,780.00	0.00	10,000.00	0.00
2210703 Production and Printing of Training Materials	74,860.00	0.00	134,000.00	0.00
2210704 Hire of Training Facilities and Equipment	914,210.00	0.00	192,900.00	0.00
2210705 Field Training Attachments	3,000.00	0.00	36,250.00	0.00
2210706 Book Allowance	25,760.00	0.00	98,000.00	0.00
2210707 Project Allowance	24,400.00	0.00	66,800.00	0.00
2210708 Trainer Allowance	25,720.00	0.00	0.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	443,000.00	0.00	114,000.00	0.00
2210711 Tuition Fees Allowance	3,265,095.00	0.00	456,980.00	0.00
2210716 Human Resource Reforms	0.00	0.00	0.00	0.00
2210700 Training Expenses	6,140,796.00	0.00	1,749,031.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,870,848.00	0.00	1,407,390.00	0.00
2210802 Boards, Committees, Conferences and Seminars	9,431,646.00	0.00	1,394,544.00	0.00
2210803 State Hospitality Costs	0.00	0.00	0.00	0.00
2210804 Tribunal Costs	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	0.00	0.00	84,800.00	0.00
2210800 Hospitality Supplies and Servi	12,302,494.00	0.00	2,886,734.00	0.00
2211001 Medical Drugs	282,000.00	0.00	983,668.00	0.00
2211004 Fungicides, Insecticides and Sprays	59,200.00	0.00	70,000.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	155,400.00	0.00	2,170,700.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	95,359.90	0.00	650,600.00	0.00
2211009 Education and Library Supplies	250,775.00	0.00	1,296,333.45	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	115,900.00	0.00	2,319,365.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,411,088.00	0.00	1,638,900.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	2,369,722.90	0.00	9,129,566.45	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,072,874.60	0.00	1,702,216.10	0.00
2211102 Supplies and Accessories for Computers and Printers	1,077,450.00	0.00	2,255,960.10	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	388,000.00	0.00	569,928.00	0.00
2211100 Office and General Supplies and Services	4,538,324.60	0.00	4,528,104.20	0.00
2211201 Refined Fuels and Lubricants for Transport	4,472,543.00	0.00	3,998,053.60	0.00
2211202 Refined Fuels and Lubricants for Production	215,700.00	0.00	660,000.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	57,200.00	0.00
2211200 Fuel Oil and Lubricants	4,688,243.00	0.00	4,715,253.60	0.00
2211301 Bank Service Commission and Charges	15,780.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	16,161,770.00	0.00	9,704,858.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	4,719,508.40	0.00	37,631,041.35	0.00
2211311 Contracted Technical Services	734,048.00	0.00	2,050,400.00	0.00
2211314 Write Offs/ Bad Debt Expenses from Previous Years	0.00	0.00	0.00	0.00
2211318 Witness Expenses	14,800.00	0.00	77,800.00	0.00
2211320 Temporary Committee Expenses	912,000.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211399 Other Operating Expenses - Oth	9,827,006.00	0.00	0.00	0.00
2211300 Other Operating Expenses	32,384,912.40	0.00	49,464,099.35	0.00
2210000 Goods and Services	120,823,428.35	0.00	112,410,740.90	0.00
2220101 Maintenance Expenses - Motor Vehicles	1,805,731.00	0.00	3,479,796.05	0.00
2220100 Routine Maintenance - Vehicles	1,805,731.00	0.00	3,479,796.05	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,070,324.00	0.00	2,687,310.00	0.00
2220202 Maintenance of Office Furniture and Equipment	393,500.00	0.00	1,368,550.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	3,235,570.00	0.00	2,541,570.00	0.00
2220208 Maintenance of Aerodromes and Airstrips	119,801,212.00	0.00	60,000,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	638,620.00	0.00	339,900.00	0.00
2220210 Maintenance of Computers, Software, and Networks	346,400.00	0.00	1,560,940.00	0.00
2220200 Routine Maintenance - Other Assets	126,485,626.00	0.00	68,498,270.00	0.00
2220000 Routine Maintenance	128,291,357.00	0.00	71,978,066.05	0.00
2620105 African Civil Aviation Commission (AFCAC)	0.00	0.00	0.00	0.00
2620141 International Organizations	0.00	0.00	0.00	0.00
2620144 Inter-Governmental Standing Commission on Shipping (ISCOS)	0.00	0.00	0.00	0.00
2620147 International Civil Aviation Organization (ICAO)	0.00	0.00	0.00	0.00
2620148 International Maritime Organization (IMO)	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620221 Northern Corridor Transit and Transport Coordination Authority	0.00	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	7,655,771,596.00	0.00	8,519,623,239.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	7,655,771,596.00	0.00	8,519,623,239.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	24,757,168,227.80	0.00	14,454,886,696.05	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	24,757,168,227.80	0.00	14,454,886,696.05	0.00
2630000 Grants & Transfer To Other Govt. Units	32,412,939,823.80	0.00	22,974,509,935.05	0.00
2710102 Gratuity - Civil Servants	4,631,430.90	0.00	7,901,155.00	0.00
2710100 Government Pension and Retirement Benefits	4,631,430.90	0.00	7,901,155.00	0.00
2710000 Social Security Benefits	4,631,430.90	0.00	7,901,155.00	0.00
3110302 Refurbishment of Non-Residential Buildings	1,097,000.00	0.00	9,443,000.00	0.00
3110300 Refurbishment of Buildings	1,097,000.00	0.00	9,443,000.00	0.00
3110402 Access Roads	0.00	0.00	0.00	0.00
3110400 Construction of Roads	0.00	0.00	0.00	0.00
3110503 Aerodromes and Airstrips	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	373,584,062.50	0.00	0.00	0.00
3110506 Railways	63,792,219,147.10	0.00	105,593,527,286.45	0.00
3110599 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	64,165,803,209.60	0.00	105,593,527,286.45	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	0.00	0.00
3110702 Purchase of Boats	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	150,000.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	150,000.00	0.00	0.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	14,748,377.30	0.00	315,053,664.35	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	14,748,377.30	0.00	315,053,664.35	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	1,199,118,508.25	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	1,199,118,508.25	0.00
310000 Acquisition of Fixed Capital Assets	64,181,798,586.90	0.00	107,117,142,459.05	0.00
5120201 Borrowing from Foreign Governments	0.00	44,811,532,336.30	0.00	79,959,652,235.10
5120202 Borrowing from International Organizations	0.00	226,249,998.80	0.00	2,481,695,751.45
5120200 Foreign Borrowing-Direct Payments	0.00	45,037,782,335.10	0.00	82,441,347,986.55
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	45,037,782,335.10	0.00	82,441,347,986.55
6530101 Ministry HQ Recurrent Bank A/C	1,608.40	0.00	354,231.00	0.00
6530100 Recurrent Bank Accounts	1,608.40	0.00	354,231.00	0.00
6530000 Recurrent Bank Accounts	1,608.40	0.00	354,231.00	0.00
6540101 Ministry HQ Development Bank A	23,565,271.30	0.00	451,564.00	0.00
6540100 Development Bank Accounts	23,565,271.30	0.00	451,564.00	0.00
6541104 CAPACITY DEVELOPMENT PROGRAMME	0.00	0.00	0.60	0.00
6541126 Special Purpose Account Development	0.00	0.00	0.00	0.00
6541100	0.00	0.00	0.60	0.00
6540000 Development Bank Accounts	23,565,271.30	0.00	451,564.60	0.00
6550101 Ministry HQ Deposit Bank A/C	39,354,404.85	0.00	39,227,926.45	0.00
6550100 Deposit Bank Accounts	39,354,404.85	0.00	39,227,926.45	0.00
6550000 Deposit Bank Account	39,354,404.85	0.00	39,227,926.45	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710103 Salary advance	67,340.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	67,340.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	67,340.00	0.00	0.00	0.00
6720101 Advances - Govt. Organisations	0.00	0.00	0.00	0.00
6720100 Debtors & Advances - Governmen	0.00	0.00	0.00	0.00
6720000 Debtors & Advances - Govt Owne	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.05
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.05
6760000 Government Imprests	0.00	0.00	0.00	0.05
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	4,391.65	0.00	0.00	0.00
6780105 Stale Cheques (Receipts)	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	4,391.65	0.00	0.00	0.00
6780000 Suspense & Clearance Account	4,391.65	0.00	0.00	0.00
7310101 General Depsits	0.00	39,354,404.85	0.00	39,227,926.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	39,354,404.85	0.00	39,227,926.00
7310000 Deposits	0.00	39,354,404.85	0.00	39,227,926.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.20	0.00	0.20
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.10	0.00	0.00	0.00
7320100 Salary Deductions	0.10	0.20	0.00	0.20
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.10	0.20	0.00	0.20
7350103 AP Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.60
7390100 System Required Liabilities	0.00	0.00	0.00	0.60
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.60
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	82,510,012,084.00	0.00	56,526,335,299.00
9910209 Remittances to Exchequer	470,796,981.80	0.00	469,991,186.80	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	470,796,981.80	82,510,012,084.00	469,991,186.80	56,526,335,299.00
9910000 Provisions	470,796,981.80	82,510,012,084.00	469,991,186.80	56,526,335,299.00
9999999 Consolidated Fund	56,055,538,317.00	0.00	41,475,517,561.00	0.00
9999900	56,055,538,317.00	0.00	41,475,517,561.00	0.00
9990000 Opening Balance Reserves	56,055,538,317.00	0.00	41,475,517,561.00	0.00
Total	153,636,308,442.95	153,636,308,442.95	172,457,840,517.30	172,457,840,517.30

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

From Date : 01-JUN-20 To : 03-JUL-20

REC-STATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209968

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

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-20 To : 03-JUL-20

REC-STATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209968

Balance as per bank certificate 1,608.40

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book 1,608.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

P.O. 30

From Date : 01-JUN-20 To : 06-JUL-20

DEV-STATE DEPARTMENT FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209879

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

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-20 To : 06-JUL-20

DEV-STATE DEPARTMENT FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209879

Balance as per bank certificate	23,565,271.30
--	---------------

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	23,565,271.30
--------------------------------------	---------------

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-20 To : 03-JUL-20

DEP-SATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212551

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

Cheque		Payee	Amount
No	Date		
			Total :

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

Receipts		Amount
No	Date	
		Total :

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

Cheque		Amount
No	Date	
		Total :

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

Receipts		Amount
No	Date	
		Total :

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-20 To : 03-JUL-20

DEP-SATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212551

Balance as per bank certificate	39,354,404.85
--	---------------

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	39,354,404.85
--------------------------------------	---------------

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1092-State Department for Transport

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
RECEIPTS			
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	25,983,676,785.00	14,580,826,551.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	45,037,782,335.10	82,441,347,986.55
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	26,049,159,618.80	33,450,929,304.90
TOTAL RECEIPTS		97,070,618,738.90	130,473,103,842.45
PAYMENTS			
Compensation of Employees	12	198,495,500.90	188,355,691.40
Use of goods and Services	13	249,114,785.35	184,388,806.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	32,412,939,823.80	22,974,509,935.05
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,631,430.90	7,901,155.00
Acquisition of Assets	18	64,181,798,586.90	107,117,142,459.05
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		97,046,980,127.85	130,472,298,047.45
	SURPLUS/DEFICIT	23,638,611.05	805,795.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1092-State Department for Transport

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	62,921,284.55	40,033,722.05
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		62,921,284.55	40,033,722.05
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	71,731.65	(0.05)
TOTAL FINANCIAL ASSETS		62,993,016.20	40,033,722.00
Financial Liabilities			
Accounts Payables - Deposits	24	39,354,404.95	39,227,926.80
NET FINANCIAL ASSETS		23,638,611.25	805,795.20
REPRESENTED BY			
Fund Balance b/fwd	25	805,795.20	17,496,386.00
Prior Year Adjustment	26	(805,795.00)	(17,496,385.80)
Surplus/Deficit for the Year		23,638,611.05	805,795.00
NET FINANCIAL POSITION		23,638,611.25	805,795.20

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: 1092-State Department for Transport
 Current Period: JUL-19 To JUN-20
 Compare With: JUL-18 To JUN-19

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	25,983,676,785.00	14,580,826,551.00
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	26,049,159,618.80	33,450,929,304.90
Payments for Operating Expenses			
Compensation of Employees	12	198,495,500.90	188,355,691.40
Use of goods and Services	13	249,114,785.35	184,388,806.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	32,412,939,823.80	22,974,509,935.05
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,631,430.90	7,901,155.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		54,746.45	(12,531,755.60)
Prior year adjustments		(805,795.00)	(17,496,385.80)
Net Cash From Operating Activities	A	19,166,903,814.30	24,646,572,126.10
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	64,181,798,586.90	107,117,142,459.05
Net Cash Flow From Investing Activities	B	(64,181,798,586.90)	(107,117,142,459.05)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	45,037,782,335.10	82,441,347,986.55
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	45,037,782,335.10	82,441,347,986.55
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	22,887,562.50	(29,222,346.40)
Cash and Cash Equivalent at BEGINNING of The Year		40,033,722.05	69,256,068.45
Cash and Cash Equivalent at END of The Year	22A+22B	62,921,284.55	40,033,722.05

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: 1092-State Department for Transport

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	25,983,676,785.00	14,580,826,551.00
TOTAL		25,983,676,785.00	14,580,826,551.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	45,037,782,335.10	82,441,347,986.55
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		45,037,782,335.10	82,441,347,986.55

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	498,579,022.00	1,729,000,000.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	6,450,092,574.00	6,026,223,239.00
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	18,980,686,810.80	25,635,706,065.90
Receipts Not Classified Elsewhere	1450200	119,801,212.00	60,000,000.00
	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
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		26,049,159,618.80	33,450,929,304.90

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	126,977,099.10	119,559,203.60
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	71,518,401.80	68,796,487.80
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		198,495,500.90	188,355,691.40

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	14,115,607.40	16,468,204.05
Communication, Supplies and Services	2210200	6,470,535.70	4,311,214.10
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	20,958,226.55	13,598,873.20
Foreign Travel and Subsistence, and other transportation costs	2210400	14,292,607.80	887,600.00
Printing, Advertising and Information Supplies and Services	2210500	1,158,160.00	1,376,542.95
Rentals of Produced Assets	2210600	1,403,798.00	3,295,518.00
Training Expenses	2210700	6,140,796.00	1,749,031.00
Hospitality Supplies and Servi	2210800	12,302,494.00	2,886,734.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	2,369,722.90	9,129,566.45
Office and General Supplies and Services	2211100	4,538,324.60	4,528,104.20
Fuel Oil and Lubricants	2211200	4,688,243.00	4,715,253.60
Other Operating Expenses	2211300	32,384,912.40	49,464,099.35
Routine Maintenance - Vehicles	2220100	1,805,731.00	3,479,796.05
Routine Maintenance - Other Assets	2220200	126,485,626.00	68,498,270.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		249,114,785.35	184,388,806.95

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	7,655,771,596.00	8,519,623,239.00
Capital Grants to Government Agencies and other Levels of Government	2630200	24,757,168,227.80	14,454,886,696.05
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		32,412,939,823.80	22,974,509,935.05

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	4,631,430.90	7,901,155.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		4,631,430.90	7,901,155.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	1,097,000.00	9,443,000.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	64,165,803,209.60	105,593,527,286.45
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	150,000.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
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	14,748,377.30	315,053,664.35
Rehabilitation of Civil Works	3111500	0.00	1,199,118,508.25
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		64,181,798,586.90	107,117,142,459.05

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,608.40	354,231.00
Development Bank Accounts	6540000	23,565,271.30	451,564.60
Deposit Bank Account	6550000	39,354,404.85	39,227,926.45
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		62,921,284.55	40,033,722.05

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	67,340.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.05
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	4,391.65	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		71,731.65	0.05

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	0.00	0.00
Other Liabilities	7320000	0.10	0.20
Deposits	7310000	39,354,404.85	39,227,926.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.60
TOTAL		39,354,404.95	39,227,926.80

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	40,033,722.05	69,256,068.45
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	(0.05)	(0.05)
Opening Balance - Deposits	24	(39,227,926.80)	(51,759,682.40)
TOTAL		805,795.20	17,496,386.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	805,795.00	17,496,385.80
TOTAL		805,795.00	17,496,385.80



Statement of Budget Execution

Entity: 1092- State Department for Transport

Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	25,983,676,785.00	(25,983,676,785.00)	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	45,730,000,000.00	0.00	3,422,000,000.00	49,152,000,000.00	45,037,782,335.10	4,114,217,664.90	91.63%
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	29,057,500,000.00	0.00	(1,340,011,977.00)	27,717,488,023.00	26,049,159,618.80	1,668,328,404.20	93.98%
Total		74,787,500,000.00	0.00	2,081,988,023.00	76,869,488,023.00	97,070,618,738.90	(20,201,130,715.90)	126.28%
PAYMENTS								
Compensation of Employees	12	126,919,196.50	0.00	89,608,848.50	216,528,045.00	198,495,500.90	18,032,544.10	91.67%
Use of goods and Services	13	276,147,151.50	0.00	223,638,134.50	499,785,286.00	249,114,785.35	250,670,500.65	49.84%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	25,273,050,000.00	0.00	14,370,053,944.00	39,643,103,944.00	32,412,939,823.80	7,230,164,120.20	81.76%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	3,301,128.00	0.00	1,400,376.00	4,701,504.00	4,631,430.90	70,073.10	98.51%
Acquisition of Assets	18	63,242,232,900.00	0.00	360,249,361.00	63,602,482,261.00	64,181,798,586.90	(579,316,325.90)	100.91%
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	88,921,650,376.00	0.00	15,044,950,664.00	103,966,601,040.00	97,046,980,127.85	6,919,620,912.15	93.34%
Total		88,921,650,376.00	0.00	15,044,950,664.00	103,966,601,040.00	97,046,980,127.85	6,919,620,912.15	93.34%



Statement of Budget Execution

Entity: 1092-State Department for Transport

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution - Recurrent Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-19 To JUN-20

RECEIPTS	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,031,309,073.00	(1,031,309,073.00)	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	4,338,500,000.00	0.00	4,398,301,212.00	8,736,801,212.00	7,068,472,808.00	1,668,328,404.00	80.90%
Total		4,338,500,000.00	0.00	4,398,301,212.00	8,736,801,212.00	8,099,781,881.00	637,019,331.00	92.71%
PAYMENTS								
Compensation of Employees	12	126,919,196.50	0.00	89,608,848.50	216,528,045.00	198,495,500.90	18,032,544.10	91.67%
Use of goods and Services	13	246,147,151.50	0.00	218,738,134.50	464,885,286.00	237,817,313.15	227,067,972.85	51.16%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,512,050,000.00	0.00	4,512,050,000.00	9,024,100,000.00	7,655,771,596.00	1,368,328,404.00	84.84%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	3,301,128.00	0.00	1,400,376.00	4,701,504.00	4,631,430.90	70,073.10	98.51%
Acquisition of Assets	18	23,232,900.00	0.00	34,662,550.00	57,895,450.00	2,992,700.00	54,902,750.00	5.17%
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	4,911,650,376.00	0.00	4,856,459,909.00	9,768,110,285.00	8,099,708,540.95	1,668,401,744.05	82.92%
Total		4,911,650,376.00	0.00	4,856,459,909.00	9,768,110,285.00	8,099,708,540.95	1,668,401,744.05	82.92%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	24,952,367,712.00	(24,952,367,712.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	45,730,000,000.00	0.00	3,422,000,000.00	49,152,000,000.00	45,037,782,335.10	4,114,217,664.90	91.63%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	24,719,000,000.00	0.00	(5,738,313,189.00)	18,980,686,811.00	18,980,686,810.80	0.20	100.00%
	Total	70,449,000,000.00	0.00	(2,316,313,189.00)	68,132,686,811.00	88,970,836,857.90	(20,838,150,046.90)	130.58%
PAYMENTS								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	30,000,000.00	0.00	4,900,000.00	34,900,000.00	11,297,472.20	23,602,527.80	32.37%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	20,761,000,000.00	0.00	9,858,003,944.00	30,619,003,944.00	24,757,168,227.80	5,861,835,716.20	80.86%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	63,219,000,000.00	0.00	325,586,811.00	63,544,586,811.00	64,178,805,886.90	(634,219,075.90)	101.00%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	84,010,000,000.00	0.00	10,188,490,755.00	94,198,490,755.00	88,947,271,586.90	5,251,219,168.10	94.43%
	Total	84,010,000,000.00	0.00	10,188,490,755.00	94,198,490,755.00	88,947,271,586.90	5,251,219,168.10	94.43%



Statement of Budget Execution - Development Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-19 To JUN-20

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: 1092-State Department for Transport

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0201000000		General Administration, Planning and Support Services	764,967,964.00	587,125,003.70	177,842,960.30
	2110000	Wages and Salary Contributions	125,434,132.00	109,865,830.60	15,568,301.40
	2210000	Goods and Services	130,785,482.00	66,400,073.65	64,385,408.35
	2220000	Routine Maintenance	130,002,846.00	125,307,832.00	4,695,014.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	267,600,000.00	266,820,159.25	779,840.75
	2710000	Social Security Benefits	4,701,504.00	4,631,430.90	70,073.10
	3110000	Acquisition of Fixed Capital Assets	106,444,000.00	14,099,677.30	92,344,322.70
0202000000		Road Transport	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
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0203000000		Rail Transport	73,635,490,755.00	74,361,730,215.60	(726,239,460.60)
	2210000	Goods and Services	9,900,000.00	9,827,006.00	72,994.00
	2630000	Grants & Transfer To Other Govt. Units	10,186,103,944.00	10,186,100,000.00	3,944.00
	3110000	Acquisition of Fixed Capital Assets	63,439,486,811.00	64,165,803,209.60	(726,316,398.60)
0204000000		Marine Transport	19,484,752,309.00	13,783,712,813.75	5,701,039,495.25
	2110000	Wages and Salary Contributions	32,215,233.00	34,806,508.65	(2,591,275.65)
	2210000	Goods and Services	21,801,118.00	15,375,100.55	6,426,017.45
	2220000	Routine Maintenance	1,084,508.00	702,183.00	382,325.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	19,429,600,000.00	13,732,679,021.55	5,696,920,978.45
	3110000	Acquisition of Fixed Capital Assets	51,450.00	150,000.00	(98,550.00)
0205000000		Air Transport	10,064,040,537.00	8,300,682,718.40	1,763,357,818.60
	2110000	Wages and Salary Contributions	45,171,640.00	40,914,359.25	4,257,280.75
	2210000	Goods and Services	180,849,178.00	28,400,674.15	152,448,503.85
	2220000	Routine Maintenance	21,719,719.00	2,281,342.00	19,438,377.00
	2630000	Grants & Transfer To Other Govt. Units	9,759,800,000.00	8,227,340,643.00	1,532,459,357.00
	3110000	Acquisition of Fixed Capital Assets	56,500,000.00	1,745,700.00	54,754,300.00
0206000000		Government Clearing Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0216000000			17,349,475.00	13,729,376.40	3,620,098.60
	2110000	Wages and Salary Contributions	13,707,040.00	12,908,802.40	798,237.60
	2210000	Goods and Services	3,459,696.00	820,574.00	2,639,122.00
	2220000	Routine Maintenance	182,739.00	0.00	182,739.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
		Grand Total	103,966,601,040.00	97,046,980,127.85	6,919,620,912.15

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: 1092-State Department for Transport

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
1092000200		Shipping and Maritime Affairs Department	16,936,978.00	15,745,945.20	1,191,032.80
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
	0204000000	Marine Transport	16,936,978.00	15,745,945.20	1,191,032.80
1092000300		Aircraft Accident Investigation	241,553,076.00	60,887,913.65	180,665,162.35
	0205000000	Air Transport	241,553,076.00	60,887,913.65	180,665,162.35
	0204000000	Marine Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092000400		Northern Corridor Transport Improvement Project (KCAA)	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092000500		Northern Corridor Transport Improvement Project (KAA)	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092000600		Air Transport	62,687,461.00	12,454,161.75	50,233,299.25
	0205000000	Air Transport	62,687,461.00	12,454,161.75	50,233,299.25
1092000700		Government Clearing Agency	38,215,331.00	35,287,847.00	2,927,484.00
	0206000000	Government Clearing Services	0.00	0.00	0.00
	0204000000	Marine Transport	38,215,331.00	35,287,847.00	2,927,484.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092000800		Kenya Railways Corporation	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092000900		East African Trade and Transport Facilitation Project (MOT/KRC)	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092001200		Headquarters Administration Services	8,989,767,964.00	7,560,003,296.95	1,429,764,667.05
	0202000000	Road Transport	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
	0205000000	Air Transport	7,814,000,000.00	6,450,092,574.00	1,363,907,426.00
	0204000000	Marine Transport	808,500,000.00	804,079,022.00	4,420,978.00
	0201000000	General Administration, Planning and Support Services	367,267,964.00	305,831,700.95	61,436,263.05
	0216000000		0.00	0.00	0.00
1092001500		Northern Corridor Transport Improvement Project (MOT)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001600		East African Trade and Transport Facilitation Project (MOT)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001700		Information Communication Technology Services	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001800		Road Transport Department	17,349,475.00	13,729,376.40	3,620,098.60
	0216000000		17,349,475.00	13,729,376.40	3,620,098.60
	0202000000	Road Transport	0.00	0.00	0.00
1092001900			330,600,000.00	330,600,000.00	0.00
	0204000000	Marine Transport	330,600,000.00	330,600,000.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092002100			71,000,000.00	71,000,000.00	0.00
	0204000000	Marine Transport	71,000,000.00	71,000,000.00	0.00
1092100100		Mombasa Port Development project	4,800,000,000.00	(0.45)	4,800,000,000.45
	0204000000	Marine Transport	4,800,000,000.00	(0.45)	4,800,000,000.45
1092100200		Development of Mombasa to Nairobi Standard Gauge Railway	11,428,686,811.00	13,600,762,274.90	(2,172,075,463.90)
	0203000000	Rail Transport	11,428,686,811.00	13,600,762,274.90	(2,172,075,463.90)
1092100300		Northern Corridor Transport Improvement Project	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning	0.00	0.00	0.00

		and Support Services			
1092100400		East African Trade and Transport Facilitation Project (KRA)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092100500		Kenya Transport Sector Support Programme	455,400,000.00	332,538,694.45	122,861,305.55
	0201000000	General Administration, Planning and Support Services	292,600,000.00	268,290,625.45	24,309,374.55
	0205000000	Air Transport	162,800,000.00	64,248,069.00	98,551,931.00
1092100600		National Urban Transport Improvement Project (NUTRIP)	96,900,000.00	96,827,006.00	72,994.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
	0203000000	Rail Transport	96,900,000.00	96,827,006.00	72,994.00
1092100700			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092100800			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101000		Relocation units at Kibera and Mukuru	373,800,000.00	373,584,062.50	215,937.50
	0203000000	Rail Transport	373,800,000.00	373,584,062.50	215,937.50
1092101100		Malindi Expansion Project	300,000,000.00	300,000,000.00	0.00
	0205000000	Air Transport	300,000,000.00	300,000,000.00	0.00
1092101200		Isiolo Airstrip Expansion	350,000,000.00	350,000,000.00	0.00
	0205000000	Air Transport	350,000,000.00	350,000,000.00	0.00
1092101300		Seneka Airstrip	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101400		Lokichoggio Airstrip	113,000,000.00	113,000,000.00	0.00
	0205000000	Air Transport	113,000,000.00	113,000,000.00	0.00
1092101500		Primary Security Toll Gate	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101600		Acquisition of two ferries for Likoni Channel	127,000,000.00	127,000,000.00	0.00
	0204000000	Marine Transport	127,000,000.00	127,000,000.00	0.00
1092101700		Establishment of Ferry maintenance facility	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092101800		Maintenance of ferries and jetties project	650,000,000.00	650,000,000.00	0.00
	0204000000	Marine Transport	650,000,000.00	650,000,000.00	0.00
1092101900		Implementation of Intergrated security system	150,000,000.00	150,000,000.00	0.00
	0204000000	Marine Transport	150,000,000.00	150,000,000.00	0.00
1092103600		Modernise motor vehicle inspection centres - Phase 1	0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092103700		Rehabilitate and modernise Driving Test Centres (2) - Phase 1	0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092103800		Bomet Airstrip Rehabilitation	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092103900		LAPSSET Project	10,000,000,000.00	10,000,000,000.00	0.00
	0204000000	Marine Transport	10,000,000,000.00	10,000,000,000.00	0.00
1092104000			0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092104100			51,637,000,000.00	50,191,456,872.20	1,445,543,127.80
	0203000000	Rail Transport	51,637,000,000.00	50,191,456,872.20	1,445,543,127.80
1092104200			70,000,000.00	0.00	70,000,000.00
	0205000000	Air Transport	70,000,000.00	0.00	70,000,000.00
1092104300			0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092104600			0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092104700			100,000,000.00	100,000,000.00	0.00
	0205000000	Air Transport	100,000,000.00	100,000,000.00	0.00
1092104800			200,000,000.00	200,000,000.00	0.00
	0205000000	Air Transport	200,000,000.00	200,000,000.00	0.00
1092104900			150,000,000.00	150,000,000.00	0.00
	0205000000	Air Transport	150,000,000.00	150,000,000.00	0.00
1092105000			100,000,000.00	100,000,000.00	0.00
	0205000000	Air Transport	100,000,000.00	100,000,000.00	0.00
1092105100			45,100,000.00	13,002,677.30	32,097,322.70
	0201000000	General Administration, Planning and Support Services	45,100,000.00	13,002,677.30	32,097,322.70

1092105200			60,000,000.00	0.00	60,000,000.00
	0201000000	General Administration, Planning and Support Services	60,000,000.00	0.00	60,000,000.00
1092105300			400,000,000.00	400,000,000.00	0.00
	0205000000	Air Transport	400,000,000.00	400,000,000.00	0.00
1092105400			2,821,100,000.00	2,821,100,000.00	0.00
	0203000000	Rail Transport	2,821,100,000.00	2,821,100,000.00	0.00
1092105500			6,370,503,944.00	5,478,000,000.00	892,503,944.00
	0204000000	Marine Transport	892,500,000.00	0.00	892,500,000.00
	0203000000	Rail Transport	5,478,003,944.00	5,478,000,000.00	3,944.00
1092105600			1,800,000,000.00	1,800,000,000.00	0.00
	0203000000	Rail Transport	1,800,000,000.00	1,800,000,000.00	0.00
1092105800			1,600,000,000.00	1,600,000,000.00	0.00
	0204000000	Marine Transport	1,600,000,000.00	1,600,000,000.00	0.00
Grand Total			103,966,601,040.00	97,046,980,127.85	6,919,620,912.15

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: 1092-State Department for Transport

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0201000000		General Administration, Planning and Support Services	764,967,964.00	587,125,003.70	177,842,960.30
	0201020000	Human Resources and Support Services	658,114,327.00	573,689,266.40	84,425,060.60
	0201030000	Financial Management Services	105,868,000.00	13,138,477.30	92,729,522.70
	0201040000	Information Communications Services	985,637.00	297,260.00	688,377.00
0202000000		Road Transport	0.00	0.00	0.00
	0202050000	Road Safety Intervention	0.00	0.00	0.00
0203000000		Rail Transport	73,635,490,755.00	74,361,730,215.60	(726,239,460.60)
	0203010000	Rail Transport	73,635,490,755.00	74,361,730,215.60	(726,239,460.60)
0204000000		Marine Transport	19,484,752,309.00	13,783,712,813.75	5,701,039,495.25
	0204010000	Marine Transport	19,484,752,309.00	13,783,712,813.75	5,701,039,495.25
0205000000		Air Transport	10,064,040,537.00	8,300,682,718.40	1,763,357,818.60
	0205010000	Air Transport	10,064,040,537.00	8,300,682,718.40	1,763,357,818.60
0206000000		Government Clearing Services	0.00	0.00	0.00
	0206010000	Government Clearing Services	0.00	0.00	0.00
0216000000			17,349,475.00	13,729,376.40	3,620,098.60
	0216010000		17,349,475.00	13,729,376.40	3,620,098.60
		Grand Total	103,966,601,040.00	97,046,980,127.85	6,919,620,912.15

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Prepared By: _____

Date: _____

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Approved By: _____

Date: _____