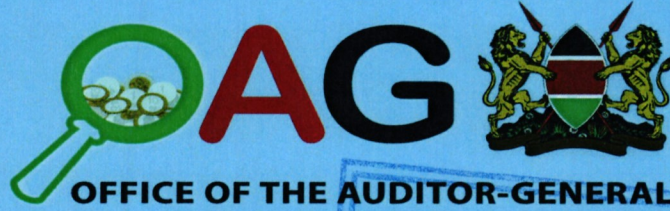


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 09 JUN 2021

DAY:

TABLED  
BY:

OF  
THE TABLE:

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR SHIPPING  
AND MARITIME**

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



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**NATIONAL GOVERNMENT ENTITY**  
*STATE DEPARTMENT FOR SHIPPING AND MARITIME*

**REPORTS AND FINANCIAL STATEMENTS**

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

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

 <b>THE NATIONAL ASSEMBLY</b> PAPERS LAID	
DATE: 09 JUN 2021	
DAY Wednesday	
TABLED BY:	Lom (Hon. Amos Kinnings)
CLERK AT THE TABLE:	Halima Ahmed

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND  
MARITIME**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The *State Department for Shipping and Maritime* was established through an Executive Order No. 1/2016 of May 2016. At cabinet level, the *State Department for Shipping and Maritime* is represented 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 *State Department for Shipping and Maritime*.

**Our Vision**

A leader in the promotion of maritime and shipping affairs

**Our Mission**

To promote and develop Maritime and Shipping Industry in Kenya through policy formulation and implementation, coordination and fostering regional and global cooperation.

**Our Mandate**

- Promotion of Maritime and Shipping Industry;
- Ship Registration in Kenya;
- Marine Cargo Insurance;
- Establishment of Effective Admiralty Jurisdiction;
- Development of a Central Data and Information Centre; and
- Human Resource Development, Management and Research in Support of Kenya's Shipping Industry; and
- Monitoring and advising on usage of Kenya's Exclusive Economic Zone in collaboration with other actors.

**Core Values**

The State Department is committed to upholding the following values: Good Governance; Integrity; Transparency and Accountability; High standards of Professional Ethics; Efficient, Effective and Economic use of Resources; Responsive, Prompt, Effective, Impartial and Equitable Provision of Services.

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

**Reports and Financial Statements  
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**(b) Key Management**



**James W. Macharia, EGH  
Cabinet Secretary,  
Ministry of Transport,  
Infrastructure, Housing,  
Urban Development &  
Public Works**

Mr. James W. Macharia, EGH is the Cabinet Secretary for Transport, Infrastructure, Housing Urban Development and Public Works. Prior to this appointment Mr. Macharia was Cabinet Secretary, Ministry of Health. Prior to joining government, Mr. Macharia had undertaken various leadership roles in the financial and banking industries, including the appointment as Group Managing Director of a listed banking institution. Mr. Macharia is a Chartered Accountant with the Institute of Chartered Accountants in England and Wales, Certified Public Accountant with Institute of Certified Public Accountants; he holds a Bachelor of Commerce degree and an MBA from Henley Management College, UK.



**Mrs. Nancy Karigithu,  
CBS  
PS - State Department for  
Maritime & Shipping**

Mrs. Nancy Karigithu, CBS assumed the position of Principal Secretary, State Department for Maritime & Shipping in May 2016. She has a working experience of 30 years, 26 of them in the maritime industry. She holds a Bachelor's degree in law from the University of Nairobi and a master's degree in International Maritime law from the IMO International Maritime Law Institute, Malta. She was the Director General (DG) of Kenya Maritime Authority (KMA) where she served as such for nine (9) years. She also served as the Chair of the International Maritime Authority (IMO) for three (3) terms and she currently sits on the Board of Governors of the World Maritime University (WMU), based in Malmo, Sweden.

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

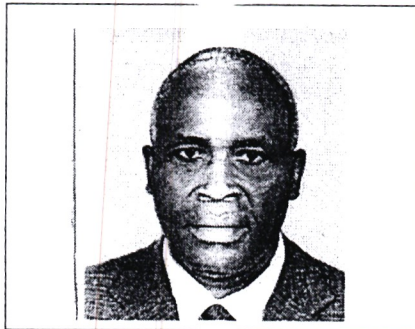
**Reports and Financial Statements**

**For the year ended June 30, 2020**



Ms. Josephine A. A. Onunga  
Secretary Administration  
State Department for Maritime and Shipping

Ms' Josephine A. A. Onunga joined the State Department for Maritime and Shipping as the Secretary Administration to head Administrative Services in January 2019. She has a work experience spanning 25 years in Government. In Central Government, at the Ministry of Education, Ministry of Water and Irrigation and most recently State Department for Industrialization. She has served in the field for some years in Provincial Administration, and recently in National Government Administration in the Ministry of Interior for over 10 years. She holds a Bachelor of Arts Degree in Political Science, Public Administration and Economics from Osmania University, Hyderabad, India.



CPA John Bogonko (Mr)  
Assistant Accountant General  
State Department for  
Maritime and Shipping  
Head of Accounting services

CPA John Bogonko (Mr.) assumed the position of Head of Accounting Unit, State Department for Maritime & Shipping in December 2018 and is responsible for prudent public financial management. He has a working experience of 21 years in the public service. He is a Certified Public Accountant of Kenya (CPA-K).

The *State Department for Shipping and Maritime* day-to-day management is under the following key organs:

- Cabinet Secretary-James Wainaina Macharia, EGH;
- Principal Secretary-Nancy Wakarima Karigithu, CBS;
- Senior Management;
  - Josephine A.A. Onunga- Head Administrative Services
  - John M. Bogonko- Head Accounting Services
  - Daniel Mwaura- Head Economic, Planning & Statistics
  - David M. Kitalinga-Head Supply Chain Management
  - Francis Muraya –Head Human Resource Management
  - Joash O. Akuma- Head Finance Services

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	- Nancy Wakarima Karigithu, CBS
2.	Head Accounting Services	- John M. Bogonko, CPA
3.	Head Human Resource	- Francis Muraya
4.	Head Supply Chain	- David M. Kitalinga
5.	Head Finance Services	-Joash O. Akuma

**(d) Fiduciary Oversight Arrangements**

*Audit and finance committee activities*

*Ministerial Audit Committee*

*Parliamentary committee activities*

*KENAO & PAC*

*Other oversight activities*

*Internal Audit*

**(e) Entity Headquarters**

P.O. Box 52692-00200  
Transcom House Annex  
Nairobi, KENYA

**Entity Contacts**

Telephone: (020) 2729200  
E-mail: [psmaritimeshipping@gmail.com](mailto:psmaritimeshipping@gmail.com)  
Website: [www.transport.go.ke](http://www.transport.go.ke)

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND  
MARITIME**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**(f) Entity Bankers**

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

**(g) Independent Auditors**

Auditor General  
Kenya National Audit Office  
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

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**II. FORWARD BY THE CABINET SECRETARY**

During the period under review, the department was allocated Ksh. 351,401,689 and spent Ksh. 331,377,650 representing 94 % absorption. Personnel emoluments were allocated Ksh 85,000,000 and spent Ksh78,512,506 representing 92 % absorption rate.

Use of goods and services was allocated Ksh 60,926,707 and spent Ksh 49,615,422 representing 81% absorption while transfers were allocated Ksh 202,000,000 and utilized Ksh 200,000,000 representing 99% absorption rate.

In pursuit of her mandate the State Department will ensure prudent Financial Management in accordance with Public Finance Management (PFM) Act. We further call upon the National Treasury to upscale the allocation of the department. Further, the Department will seek for both Technical and Support Staff in order to fully operationalize the department. Capacity building to the existing staff will also be undertaken to further improve the Department's capacity to achieve its objectives.

Below is an overview of the financial performance for the year ended 30th June, 2020 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

**Actual Performance against Budget for Year ended 30th June, 2020**

Financial Performance	Printed Estimates	Actual	Variance	%
Total Receipts	353,401,689	336,836,816	16,564,873	95%
Total Payments	353,401,689	331,372,928	22,028,761	94%
Surplus		<b>5,463,888</b>	<b>(5,463,888)</b>	

**Key Achievements**

Major achievements for the State Department during the FY 2019/2020 included the following;

- Developed a taskforce for overseeing the development of the Maritime Education and Training(MET) policy and Terms of Reference(TORs);
- Commenced negotiations on 3 MOUs on recognition of International Convention on Standards of Training, Certification and Watch Keeping for Seafarers(STCW) Certificates with Jamaica, Mauritius and Bahrain;
- Secured employment for 262 Kenyan Seafarers in international shipping companies;
- In transforming Bandari College to Bandari Maritime Academy, the Board of Management and the transition team was put in place;
- Successfully trained 150 youth on coxswain course IMO Level 3;

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**Challenges.**

Among the major challenges the State Department faced included:

- Inadequate funding occasioned by budgetary cuts;
- Inadequate office equipment; and
- Covid-19 Pandemic.

**Recommended Way Forward.**

In pursuit of her mandate the State Department will continue ensuring prudent Financial Management in accordance with Public Finance Management (PFM) Act. The employment of technical staff will give impetus and move towards fully operationalizing the department. However, funding still remains a major challenge to the State Department in executing its core Mandate and enhancement of exchequer funding is required.

*Sign*

**JAMES W. MACHARIA, EGH**

**Cabinet Secretary**

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

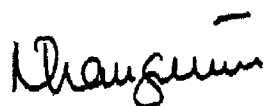
Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time. The Accounting Officer in charge of the *State Department for Shipping and Maritime* 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 Shipping and Maritime* 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 Shipping and Maritime's* financial statements give a true and fair view of the state of entity's 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 Shipping and Maritime* further confirms the completeness of the accounting records maintained for the *State Department for Shipping and Maritime*, 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.

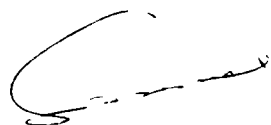
The Accounting Officer in charge of the *State Department for Shipping and Maritime* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were 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 Shipping and Maritime's* financial statements were approved and signed by the Accounting Officer on 11 Aug 2020.



Principal Secretary  
Name: NANCY W. KARIGITHU, CBS



Assistant Accountant General  
Name: SALEH. K. CHIMASUET  
ICPAK Member Number: 4427

# REPUBLIC OF KENYA

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*Enhancing Accountability*

**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SHIPPING AND MARITIME FOR THE YEAR ENDED 30 JUNE, 2020**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of the State Department for Shipping and Maritime set out on pages 10 to 32, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with 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 Shipping and Maritime 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 the State Department of Shipping and Maritime Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Key Audit Matters**

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

## **Other Matter**

### **1. Unresolved Prior Year Issue- Unconfirmed Motor Vehicle Maintenance Cost**

As reported in 2018/2019, the statement of receipts and payments reflected an amount of Kshs.86,282,596 under use of goods and services which, as disclosed in Note 3 to the financial statements, included an expenditure of Kshs.3,784,997 on routine maintenance - vehicles and other transport equipment. The latter balance included an expenditure of Kshs.1,974,371 on account of motor vehicle repairs for GKA 665V. However, there was no proof of the repairs having been undertaken by way of pre and post repairs report by the engineer, Mechanical and Transport Fund detailing out the nature of repairs undertaken or confirmation of works done. Further, the vehicle has been grounded since July, 2018 casting doubt on whether the repairs were undertaken.

Consequently, the accuracy of the expenditure on use of goods and services of Kshs.86,282,596 for the year ended 30 June, 2019 cannot be ascertained.

### **2. Pending Bills**

As disclosed under Note 14 to the financial statements, the State Department for Shipping and Maritime had pending bills totalling to Kshs.8,667,707 as at 30 June, 2020. Failure to settle bills during the year to which they relate will adversely affect the budget provisions for the subsequent year. Further, bills of Kshs.604,500 were paid during the year for the purchase of ICT goods delivered in the financial year 2017/2018. However, review of the State Department did not reflect the amount as pending bills in the two preceding financial years. Consequently, the accuracy of the disclosed pending bills balances of Kshs.8,667,707 as at 30 June, 2020 could not be confirmed.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Contracts Without Performance Security**

During the year under review, the State Department awarded contracts for provision of cleaning and security services at contract sums of Kshs.3,250,520 and Kshs.1,760,000 respectively for its offices at NSSF Annex Building. However, there were no

performance security bonds from the service providers. This is contrary to clause 3.6 of the conditions of the contract which stipulated that within thirty (30) days of receipt of the notification of contract award, the successful tenderer shall furnish to the procuring entity with the performance security where applicable in the amounts specified in the special conditions of contract.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance Section of my report, 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**

#### **Lack of Audit Committee**

Contrary to the provisions of Section 74(1) of the Public Finance Management Act, 2012 the State Department does not have an Audit Committee in place. Further, the internal audit function did not prepare quarterly reports as required by Section 173(1) of the Public Finance Management (National Government) Regulations, 2015. The State Department is therefore in breach of the law.

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 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 State Department's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 compliance 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**

**17 May, 2021**

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME

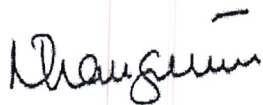
Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF RECEIPTS AND PAYMENTS

STATEMENT OF RECEIPTS AND PAYMENTS			
<b>RECEIPTS</b>			
Exchequer releases	1	336,836,816	247,739,582
<b>TOTAL RECEIPTS</b>		<b>336,836,816</b>	<b>247,739,582</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	78,512,506	73,615,121
Use of goods and services	3	49,615,422	86,282,596
Transfers to Other Government Units	4	200,000,000	44,590,000
Other grants and transfers	5		-
Social Security Benefits	6		1,638,331
Acquisition of Assets	7	3,245,000	35,721,510
<b>TOTAL PAYMENTS</b>		<b>331,372,928</b>	<b>241,847,559</b>
<b>SURPLUS/DEFICIT</b>		<b>5,463,888</b>	<b>5,892,023</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 11 AUG 2020 and signed by:



Principal Secretary  
Name: NANCY W. KARIGITHU, CBS



Assistant Accountant General  
Name: SALEH K. CHEMASUET  
ICPAK Member Number: 4427

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME

Reports and Financial Statements

For the year ended June 30, 2020

VI. STATEMENT OF ASSETS AND LIABILITIES

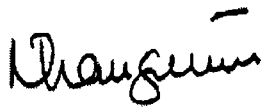
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	7,016,811	8,332,456
Cash Balances		3,300	
<b>Total Cash and cash equivalent</b>		<b>7,020,111</b>	<b>8,332,456</b>
Accounts receivables – Outstanding Imprests		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>7,020,111</b>	<b>8,332,456</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	9	(1,556,223)	(2,363,373)
<b>NET FINANCIAL ASSETS</b>		<b>5,463,888</b>	<b>5,969,083</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	10	5,969,083	77,060
Prior year adjustment	11	(5,969,083)	-
<b>Surplus/Deficit for the year</b>		<b>5,463,888</b>	<b>5,892,023</b>
<b>NET FINANCIAL POSITION</b>		<b>5,463,888</b>	<b>5,969,083</b>

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND  
MARITIME**

**Reports and Financial Statements  
For the year ended June 30, 2020**

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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 11 Aug 2020 and signed by:



---

Principal Secretary  
Name: NANCY W. KARIGITHU, CBS



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Assistant Accountant General  
Name: SALEH K. CHEMASUET  
ICPAK Member Number: 4427

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME

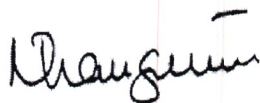
Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF CASH FLOWS

Exchequer Releases	1	336,836,816	247,739,582
<b>Payments for operating expenses</b>			
Compensation of Employees	2	78,512,506	73,615,121
Use of goods and services	3	49,615,422	86,282,596
Transfers to Other Government Units	4	200,000,000	44,590,000
Social Security Benefits	6	-	1,638,331
<b>Adjusted for:</b>			
Changes in Receivables		-	-
Changes in Payables		(807,150)	2,021,373
Adjustments during the year		(5,969,084)	(3,300)
<b>Net cash flow from operating activities</b>		<b>1,932,654</b>	<b>43,634,903</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	(3,245,000)	(35,721,510)
<b>Net cash flows from Investing Activities</b>		<b>(3,245,000)</b>	<b>(35,721,510)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(1,312,346)</b>	<b>7,913,393</b>
Cash and cash equivalent at BEGINNING of the year	10	8,332,456	419,063
Cash and cash equivalent at END of the year	10	7,020,110	8,332,456

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 11 AUG 2020 and signed by:



Principal Secretary  
Name: NANCY W. KARIGITHU, CBS



Assistant Accountant General  
Name: SALEH K. CHEMASUET  
ICPAK Member Number:4427

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME

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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

<b>RECEIPTS</b>								
Exchequer releases	414,000,000	(60,598,311)	353,401,689	336,836,816	16,564,873	95		
<b>TOTAL RECEIPTS</b>	<b>414,000,000</b>	<b>(60,598,311)</b>	<b>353,401,689</b>	<b>336,836,816</b>	<b>16,564,873</b>	<b>95</b>		
<b>PAYMENTS</b>								
Compensation of Employees	85,000,000	-	85,000,000	78,512,506	6,487,494	92		
Use of goods and services	106,900,000	(45,973,293)	60,926,707	49,615,422	11,311,285	81		
Transfers to Other Government Units	202,000,000	-	202,000,000	200,000,000	2,000,000	99		
Social Security Benefits	-	-	-	-	-	-		
Acquisition of Assets	20,100,000	(14,625,018)	5,474,982	3,245,000	2,229,982	59		
<b>TOTAL PAYMENTS</b>	<b>414,000,000</b>	<b>(60,598,311)</b>	<b>353,401,689</b>	<b>331,372,928</b>	<b>22,028,761</b>	<b>94</b>		
<b>Surplus/ Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,463,888</b>	<b>(5,463,888)</b>			

Notes

The changes between Original and Approved Estimates were due to Reallocations and Austerity measures by the National Government.

The entity financial statements were approved on 11 Aww 2020 and signed by:



Principal Secretary  
Name: NANCY W. KARIGITHU, CBS



Assistant Accountant General  
Name: SALEH K. CHEMASUJET  
ICPAK Member Number: 4427

Reports and Financial Statements  
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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

RECEIPTS							
Exchequer releases	412,000,000	(60,598,311)	351,401,689	336,836,816	14,564,873	96	
<b>TOTAL RECEIPTS</b>	<b>412,000,000</b>	<b>(60,598,311)</b>	<b>351,401,689</b>	<b>336,836,816</b>	<b>14,564,873</b>	<b>96</b>	
PAYMENTS							
Compensation of Employees	85,000,000	-	85,000,000	78,512,506	6,487,494	92	
Use of goods and services	106,900,000	(37,171,038)	60,926,707	49,615,422	11,311,285	81	
Transfers to Other Government Units	200,000,000	-	200,000,000	200,000,000	-	100	
Social Security Benefits	-	-	-	-	-	-	
Acquisition of Assets	20,100,000	(14,625,018)	5,474,982	3,245,000	2,229,982	59	
<b>TOTAL PAYMENTS</b>	<b>412,000,000</b>	<b>(60,598,311)</b>	<b>351,401,689</b>	<b>331,372,928</b>	<b>20,028,761</b>	<b>94</b>	
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,463,888</b>	<b>(5,463,888)</b>		

Notes

1. The changes between Original and Approved Estimates were due to Reallocations, Austerity measures and Budget Adjustments to cater for Covid -19 Pandemic by the National Government.
2. Ksh 1,036,000,000 Recurrent Budget relates to Kenya Maritime Authority Budget financed by similar amount collected as AIA.
3. The underutilization on Personal Emoluments was a provision for recruitment of four Directors and other technical officers in the technical department which did not materialize by the end of the financial year.
4. The underutilization on Rent and Rates relates to a provision for anticipated rent variation in the lease agreement.
5. The underutilization on parking charges was due to the Landlord availing fewer parking slots (12) than those requested for and budgeted for (22).
6. The underutilization on refurbishment was due to late receipt of 3<sup>rd</sup> certificate from public works on cabling at NSSF Building when invoicing had been deactivated.
7. The underutilization on purchase of furniture and fittings was due to late delivery and rejection of goods supplied not meeting the specifications as ordered for, necessitating cancellation of the order.

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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The entity financial statements were approved on 11 JUL 2020 and signed by:



\_\_\_\_\_  
Principal Secretary  
Name: NANCY W. KARIGITHU, CBS



\_\_\_\_\_  
Assistant Accountant General  
Name: SALEH K. CHEMASUET  
ICPAK Member Number: 4427

Reports and Financial Statements  
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**SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

RECEIPTS				
Exchequer releases	2,000,000	-	2,000,000	-
<b>TOTAL RECEIPTS</b>	<b>2,000,000</b>	-	<b>2,000,000</b>	-
<b>PAYMENTS</b>				
Transfers to Other Government Units	2,000,000	-	2,000,000	-
<b>TOTAL PAYMENTS</b>	<b>2,000,000</b>	-	<b>2,000,000</b>	-
Surplus/Deficit				

Note.

Underutilization of Ksh 2 Million from Exchequer for the Lake Victoria Multinational Transport Project was as a result of no request for the funds by Kenya Maritime Authority.

The entity financial statements were approved on 11 April 2020 and signed by:



Principal Secretary  
Name: NANCY W. KARIGITHU, CBS



Assistant Accountant General  
Name: SALEH K. CHEMASUET  
ICPAK Member Number: 4427

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME

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X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme 1(Shipping and Maritime Affairs)							
Sub-programme 1(Headquarters Administrative Services)	192,641,919	(48,638,767)	144,003,152	126,072,009.70	17,931,142.30		
Sub-programme 2(Shipping Affairs)	10,759,351	(6,606,890)	4,152,461	3,051,907.45	1,100,553.55		
Sub-programme 3(Maritime Affairs/Kenya Maritime Authority/Bandari College)	1,438,598,730	(301,091,654)	1,137,507,076	202,249,010.00	935,258,066.00		
	<b>1,642,000,000</b>	<b>(356,337,311)</b>	<b>1,285,662,689</b>	<b>331,372,927.15</b>	<b>954,289,761.85</b>		

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING  
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**XI. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

The financial statements are for the *State Department for Shipping and Maritime*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) 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.

**SIGNIFICANT ACCOUNTING POLICIES**

**• 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.

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING  
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**b) Recognition of payments**

The Entity recognises all payments when the event occurs and the related cash has actually 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.

## SIGNIFICANT ACCOUNTING POLICIES

- **Acquisition of Fixed Assets**

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

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

### 5. 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 1,556,223 compared to Kshs 2,363,373 in prior period as indicated on note 8

There were no other restrictions on cash during the year.

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES**

**6. 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.

**7. 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.

**8. 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.

**9. 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 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there were supplementary adjustments to the original budget during the year.

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

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

**10. Comparative Figures**

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

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING  
AND MARITIME**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Subsequent Events**

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

**12. 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.

**13. 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.

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING  
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XII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Total Exchequer Releases for quarter 1	23,333,156.55	46,170,507.00
Total Exchequer Releases for quarter 2	140,192,481.00	45,597,500.00
Total Exchequer Releases for quarter 3	80,130,673.00	65,994,280.00
Total Exchequer Releases for quarter 4	93,180,505.00	89,977,295.00
<b>Total</b>	<b>336,836,815.55</b>	<b>247,739,582.00</b>

2 COMPENSATION OF EMPLOYEES

Basic salaries of permanent employees	54,330,390.00	40,896,810.00
Personal allowances paid as part of salary	24,182,115.65	32,718,311.00
<b>Total</b>	<b>78,512,505.65</b>	<b>73,615,121.00</b>

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING  
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For the year ended June 30, 2020

3 USE OF GOODS AND SERVICES

Utilities, supplies and services		1,000,000.00
Communication, supplies and services	902,600.00	3,346,944.00
Domestic travel and subsistence	5,843,950.00	19,975,428.00
Foreign travel and subsistence	3,762,428.30	10,171,791.00
Printing, advertising and information supplies & services	925,415.00	1,399,037.00
Rentals of produced assets	24,096,857.20	24,252,476.00
Training expenses	2,977,140.00	3,357,016.00
Hospitality supplies and services	3,808,777.00	10,630,877.00
Specialized materials and services		127,460.00
Office and general supplies and services	1,944,819.00	1,323,785.00
Other operating expenses	3,107,230.00	3,789,890.00
Routine maintenance – vehicles and other transport equipment	344,347.00	3,784,997.00
Fuel Oil and Lubricants	1,856,858.00	2,712,635.00
Routine maintenance – other assets	45,000.00	410,260.00
<b>Total</b>	<b>49,615,421.50</b>	<b>86,282,596.00</b>

4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	200,000,000.00	44,590,000.00
<b>See attached list</b>		
<b>TOTAL</b>	<b>200,000,000.00</b>	<b>44,590,000.00</b>

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

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

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING  
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5 SOCIAL SECURITY BENEFITS

SOCIAL SECURITY BENEFITS		
Government pension and retirement benefits(Gratuity)		1,638,331.00
<b>Total</b>		<b>1,638,331.00</b>

7 ACQUISITION OF ASSETS

ACQUISITION OF ASSETS		
Refurbishment of Buildings		26,806,760.00
Purchase of Vehicles and Other Transport Equipment		2,452,600.00
Purchase of Office Furniture and General Equipment	2,605,000.00	5,460,650.00
Purchase of ICT Equipment, Software and Other ICT Assets	640,000.00	1,001,500.00
<b>Total</b>	<b>3,245,000.00</b>	<b>35,721,510.00</b>

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING  
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8 : Bank Accounts

<i>Central Bank of Kenya, 1000384344, Recurrent Kes-State Department for Shipping and Maritime.</i>	Ksh	Recurrent	-	5,460,588.00	5,969,083.00
<i>Central Bank of Kenya, 1000384352, Development Kes-State Department for Shipping and Maritime.</i>	Ksh	Development	-		-
<i>Central Bank of Kenya, 1000384368, Deposit Kes-State Department for Shipping and Maritime.</i>	Ksh	Deposit	-	1,556,222.65	2,363,373.00
<b>Total</b>				<b>7,016,810.65</b>	<b>8,332,456.00</b>

8B: CASH IN HAND

Cash in Hand – Held in domestic currency	3,300.00	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>3,300.00</b>	<b>-</b>

Cash in hand should also be analysed as follows:

Location 1	3,300.00	-
<b>Total</b>	<b>3,300.00</b>	<b>-</b>

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING  
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9 ACCOUNTS PAYABLE

Retention		1,556,222.65	1,556,222.65
Deposits		-	807,150.00
<b>Total</b>		<b>1,556,222.65</b>	<b>2,363,372.65</b>

*These are Retentions on Refurbishment and Cabling at NSSF offices.*

*Analysis of Deposits*

14/03/2019	Petmart Services Ltd	1,099,673.65	Retention on Refurbishment
13/06/2019	Powerware Systems Ltd	456,549.00	Retention on Cabling
	<b>Total</b>	<b>1,556,222.65</b>	

10 FUND BALANCE BROUGHT FORWARD

Bank accounts		7,016,810.65	8,332,456
Cash in hand		3,300.00	-
Accounts Receivables		-	-
Accounts Payables		(1,556,222.65)	(2,363,373)
<b>Total</b>		<b>5,463,888.00</b>	<b>5,969,083.00</b>

11 PRIOR YEAR ADJUSTMENTS

Adjustments on bank account balances		5,969,083.00	-
		<b>5,969,083.00</b>	<b>-</b>

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING  
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13. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the *State Department for Shipping and Maritime*

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

Related party transactions:

Key Management Compensation (@765,188.00 pm,	9,182,256.00	19,741,936.00
<b>Transfers to related parties</b>		
Transfers to other MDAs	-	
Transfers to SCs and SAGAs	200,000,000.00	44,590,000.00
Transfers to Development Project	-	
Transfers to County Governments	-	
Transfers to non reporting secondary and primary Schools	-	
<b>Total Transfers to related parties</b>	<b>200,000,000.00</b>	<b>44,590,000.00</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	336,836,816.00	247,739,582.00
<b>Total Transfers from related parties</b>	<b>336,836,816.00</b>	<b>247,739,582.00</b>

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME

Reports and Financial Statements

For the year ended June 30, 2020

14. OTHER IMPORTANT DISCLOSURES

ANNEX 1- PENDING ACCOUNTS PAYABLE

1.Dairy Training College		223,750.00		223,750.00
2.Dairy Training College		18,750.00		18,750.00
3.Longrock Tours and Travels		20,340.00		20,340.00
4. Longrock Tours and Travels		23,960.00		23,960.00
5.Longrock Tours and Travels		27,800.00		27,800.00
6.Longrock Tours and Travels		28,800.00		28,800.00
7.Longrock Tours and Travels		36,800.00		36,800.00
8. Longrock Tours and Travels		33,725.00		33,725.00
9. Longrock Tours and Travels		44,500.00		44,500.00
10. Longrock Tours and Travels		38,290.00		38,290.00
11. Longrock Tours and Travels		31,800.00		31,800.00
12. Longrock Tours and Travels		29,500.00		29,500.00
13. Longrock Tours and Travels.		28,800.00		28,800.00
14. Longrock Tours and Travels		112,095.00		112,095.00
15. Longrock Tours and Travels.		28,800.00		28,800.00
16.Machakos University College		205,000.00		205,000.00
17..Ellabelle Agencies		797,200.00		797,200.00
18.Nanemu Enterprises		598,500.00		598,500.00
19.Rex Kiosk		226,200.00		226,200.00
20.Always Global Distributors		620,000.00		620,000.00
21.Powerware Systems		324,300.00		324,300.00
22.Linkages Limited		255,000.00		255,000.00

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

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**For the year ended June 30, 2020**

23.Mavuno (k) Automobiles		38,190.00		38,190.00
24.Welma Agencies Limited		59,300.00		59,300.00
25.Opendata Limited		191,634.00		191,634.00
26.Nora Supplies		984,000		984,000.00
27.Lancom Electrical and Electronics System		445,224.00		445,224.00
28.Ediface Enterprises Limited		50,000.00		50,000.00
29.Nipam General Merchants		84,045.00		84,045.00
30.Safariland Enterprises		66,300.00		66,300.00
31.Colimax Ventures		92,500.00		92,500.00
32.Kenya Pipeline Corporation(Morendat)		822,000.00		822,000.00
33.Rozet Enterprises		300,000.00		300,000.00
34.Edmond General Supplies		170,904.00		170,904.00
35.Fapeha Limited		780,000.00		780,000.00
36.Rozet Enterprises		724,800.00		724,800.00
37.Zaras Travel	34,800.00		34,800.00	
38.Swindomax Enterprises	640,000.00		640,000.00	
39.Zaras Travel		104,900		104,900.00
<b>Total</b>	<b>674,800.00</b>	<b>8,667,707.00</b>	<b>674,800.00</b>	<b>8,667,707.00</b>

15. PROGRESS ON FOLLOW UP OF AUDITOR 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.

1	Cash and Bank Balances in Financial Statements for 2017/18 financial year differ with Cash and Bank Balances in Trial Balance from IFMIS System	This is due to IFMIS system challenges resulting from missing bank statements and challenges in capturing Exchequers, Unspent Advances, Recovered Unspent Bank Balances at end of financial year and RDs in the Accounts Receivable module and Accounts Payable Module. These have been referred to IFMIS department for assistance.	Oscar Odongo Ombwayo-Principal Accountant – Responsible for Cash Management function.	Not Resolved	Following up/Awaiting response from IFMIS
2	Pending Bills as at 30 <sup>th</sup> June 2019	Cleared as first charge in 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

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

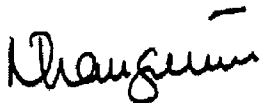
**Reports and Financial Statements**

**For the year ended June 30, 2020**

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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.



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Principal Secretary  
NANCY W. KARIGITHU, CBS



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Assistant Accountant General  
Name: SALEH K. CHEMASUET  
ICPAK Member Number: 4427

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME  
 Reports and Financial Statements  
 For the year ended June 30, 2020

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

	Balance at the beginning of the year	Acquisitions during the year	Disposals during the year	Balance at the end of the year
Buildings and structures	26,806,760.00			26,806,760.00
Transport equipment	23,333,100.00			23,333,100.00
Office equipment, furniture and fittings	16,908,595.00	3,245,000.00		20,153,595.00
ICT Equipment	6,375,910.00			6,375,910.00
<b>Total</b>	<b>73,424,365.00</b>	<b>3,245,000.00</b>		<b>76,669,365.00</b>

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.

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**

Reports and Financial Statements  
For the year ended June 30, 2020

**ANNEX 3 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY (State Department for Shipping and Maritime)**

<b>1</b>	<b>Kenya Maritime Authority</b>	Regulation, coordination and oversight of maritime affairs	Principal Secretary State Department for Shipping and Maritime	<p><b>Recurrent :</b> A.I.A. Budgeted to be Collected and used by the SAGA Kshs 1,036,000,000-Budget for 2019/20 FY Ksh 1.036,000,000</p> <p><b>Development:</b> -Multinational Lake Victoria Maritime Communications and Transport Project Grants from Exchequer Ksh 2,000,000</p>	No
<b>2</b>	<b>Bandari Maritime Academy</b>	Training Institution(College)	Principal Secretary State Department for Shipping and Maritime	Ksh 200,000,000	

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR SHIPPING AND MARITIME**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**ANNEX 4 - REPORTS GENERATED FROM IFMIS**

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

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



## Trial Balance Comparison Report

Entity: 1093-State Department for Maritime Affairs

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110101 Basic Salaries - Civil Service	54,330,390.35	0.00	40,896,810.40	
2110100 Basic Salaries - Permanent Employees	54,330,390.35	0.00	40,896,810.40	
2110301 House Allowance	12,500,621.00	0.00	16,534,984.55	
2110309 Special Duty Allowance	2,930,139.65	0.00	0.00	
2110311 Transfer Allowance	65,000.00	0.00	0.00	
2110313 Entertainment Allowance	715,000.00	0.00	506,392.50	
2110314 Transport Allowance	6,646,484.00	0.00	5,401,471.75	
2110315 Extraneous Allowance	774,871.00	0.00	0.00	
2110317 Domestic Servant Allowance	176,000.00	0.00	15,600.00	
2110320 Leave Allowance	374,000.00	0.00	259,861.95	
2110336 Car Purchase Allowance	0.00	0.00	10,000,000.00	
2110300 Personal Allowances paid as part of Salary	24,182,115.65	0.00	32,718,310.75	
<b>2110000 Wages and Salary Contributions</b>	<b>78,512,506.00</b>	<b>0.00</b>	<b>73,615,121.15</b>	
2210101 Electricity	0.00	0.00	1,000,000.00	
2210102 Water and Sewerage Charges	0.00	0.00	0.00	
2210100 Utilities, Supplies and Services	0.00	0.00	1,000,000.00	
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	838,500.00	0.00	2,734,819.75	
2210202 Internet Connections	37,500.00	0.00	459,125.00	
2210203 Courier & Postal Services	26,600.00	0.00	152,999.25	
2210200 Communication, Supplies and Services	902,600.00	0.00	3,346,944.00	
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,832,574.50	0.00	10,299,230.50	
2210302 Accommodation - Domestic Travel	2,241,026.00	0.00	5,791,680.50	
2210303 Daily Subsistence Allowance	1,721,500.00	0.00	3,805,917.00	
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	48,850.00	0.00	78,600.00	
2210307 Passage & Transfer Expenses	0.00	0.00	0.00	
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,843,950.50	0.00	19,975,428.00	
2210401 Travel Costs (airlines, bus, railway, etc.)	1,347,992.00	0.00	7,773,726.55	
2210402 Accommodation	1,652,067.80	0.00	1,146,522.10	
2210403 Daily Subsistence Allowance	734,868.50	0.00	1,207,542.35	
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	27,500.00	0.00	44,000.00	
2210400 Foreign Travel and Subsistence, and other transportation costs	3,762,428.30	0.00	10,171,791.00	
2210502 Publishing & Printing Services	15,000.00	0.00	576,237.00	
2210503 Subscriptions to Newspapers, Magazines and Periodicals	0.00	0.00	534,155.85	
2210505 Trade Shows and Exhibitions	910,415.00	0.00	288,644.15	
2210500 Printing, Advertising and Information Supplies and Services	925,415.00	0.00	1,399,037.00	
2210603 Rents and Rates - Non-Residential	24,096,857.20	0.00	24,252,476.20	
2210600 Rentals of Produced Assets	24,096,857.20	0.00	24,252,476.20	
2210701 Travel Allowance	1,142,000.00	0.00	1,136,552.00	
2210702 Remuneration of Instructors and Contract Based Training Services	207,800.00	0.00	377,200.00	
2210703 Production and Printing of Training Materials	17,000.00	0.00	232,180.00	
2210704 Hire of Training Facilities and Equipment	30,000.00	0.00	186,448.00	
2210706 Book Allowance	25,000.00	0.00	13,000.00	

Account No and Description	Current Period		Previous p
	Debit Balance	Credit Balance	Debit Balance
2210808 Purchase of Coffins	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	3,808,777.00	0.00	10,630,877.00
2211001 Medical Drugs	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	0.00
2211009 Education and Library Supplies	0.00	0.00	31,960.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	0.00	0.00	95,500.00
2211000 Specialised Materials and Supp	0.00	0.00	127,460.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,944,819.00	0.00	968,415.00
2211102 Supplies and Accessories for Computers and Printers	0.00	0.00	88,000.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	267,370.00
2211100 Office and General Supplies and Services	1,944,819.00	0.00	1,323,785.00
2211201 Refined Fuels and Lubricants for Transport	1,856,858.00	0.00	2,712,635.00
2211200 Fuel Oil and Lubricants	1,856,858.00	0.00	2,712,635.00
2211305 Contracted Guards and Cleaning Services	2,220,870.00	0.00	1,307,860.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	397,300.00	0.00	215,200.00
2211310 Contracted Professional Services	0.00	0.00	1,497,750.00
2211321 Parking charges	489,060.00	0.00	769,080.00
2211300 Other Operating Expenses	3,107,230.00	0.00	3,789,890.00
2210000 Goods and Services	49,226,075.00	0.00	82,087,339.20
2220101 Maintenance Expenses - Motor Vehicles	344,347.00	0.00	3,784,996.85
2220100 Routine Maintenance - Vehicles	344,347.00	0.00	3,784,996.85
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	15,000.00	0.00	69,700.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	30,000.00	0.00	340,560.00
2220200 Routine Maintenance - Other Assets	45,000.00	0.00	410,260.00
2220000 Routine Maintenance	389,347.00	0.00	4,195,256.85
2620141 International Organizations	0.00	0.00	0.00
2620144 Inter-Governmental Standing Commission on Shipping (ISCOS)	0.00	0.00	0.00
2620148 International Maritime Organization (IMO)	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	200,000,000.00	0.00	44,590,000.00
2630100 Current Grants to Government Agencies and other Levels of Government	200,000,000.00	0.00	44,590,000.00
2630000 Grants & Transfer To Other Govt. Units	200,000,000.00	0.00	44,590,000.00
2710102 Gratuity - Civil Servants	0.00	0.00	1,638,331.10
2710100 Government Pension and Retirement Benefits	0.00	0.00	1,638,331.10
2710000 Social Security Benefits	0.00	0.00	1,638,331.10
2990101 Outside Processing	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential	0.00	0.00	26,806,760.15

Account No and Description	Current Period		Previous period
	Debit Balance	Credit Balance	Debit Balance
111000 Purchase of Office Furniture and General Equipment	3,245,000.00	0.00	6,462,150.00
110000 Acquisition of Fixed Capital Assets	<b>3,245,000.00</b>	<b>0.00</b>	<b>35,721,510.15</b>
530101 Ministry HQ Recurrent Bank A/C	5,460,588.00	0.00	5,969,085.55
530100 Recurrent Bank Accounts	5,460,588.00	0.00	5,969,085.55
530000 Recurrent Bank Accounts	<b>5,460,588.00</b>	<b>0.00</b>	<b>5,969,085.55</b>
550101 Ministry HQ Deposit Bank A/C	1,556,222.65	0.00	2,363,373.00
550100 Deposit Bank Accounts	1,556,222.65	0.00	2,363,373.00
550000 Deposit Bank Account	<b>1,556,222.65</b>	<b>0.00</b>	<b>2,363,373.00</b>
580101 Cash	3,300.00	0.00	0.00
580104 Cash in Transit	0.00	0.00	0.00
580100 Cash in Hand	3,300.00	0.00	0.00
580000 Cash in Hand	<b>3,300.00</b>	<b>0.00</b>	<b>0.00</b>
740101 Prepayment	0.00	0.00	0.00
740102 R/D Cheques	0.00	0.00	0.00
740100 Other Debtors & Pre-payments	0.00	0.00	0.00
740000 Other Debtors & Pre-payments	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
760101 Standing Imprests	0.00	0.00	0.00
760103 Temporary Imprests	0.00	0.00	0.00
760100 Imprests	0.00	0.00	0.00
760000 Government Imprests	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
780101 General Suspense A/C	0.00	0.00	0.00
780102 General Suspense - Retrenchmen	0.00	0.00	0.00
780103 District Suspense A/c	0.00	0.00	0.00
780100 Suspense & Clearance Account	0.00	0.00	0.00
780000 Suspense & Clearance Account	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7310101 General Deposits	0.00	1,556,222.65	0.00
7310100 General Deposits Items	0.00	1,556,222.65	0.00
7310000 Deposits	<b>0.00</b>	<b>1,556,222.65</b>	<b>0.00</b>
7320002 NHIF	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00
7320125 Emergency Response Fund	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00
7320000 Other Liabilities	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7350103 AP Liabilities	0.00	0.00	0.00
7350100	0.00	0.00	0.00
7350000 Revolving Funds	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7380101 General Withholding Tax	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00
7380100	0.00	0.00	0.00
7380000 Withholding Taxes	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7390101 Inventory AP Accrual	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00
7399999	0.00	0.00	0.00

Account No and Description	Current Period		Previous p
	Debit Balance	Credit Balance	Debit Balance
9999999 Consolidated Fund	685,125,188.45	0.00	443,277,630.00
9999900	685,125,188.45	0.00	443,277,630.00
9990000 Opening Balance Reserves	685,125,188.45	0.00	443,277,630.00
<b>Total</b>	<b>1,037,636,113.65</b>	<b>1,037,636,113.65</b>	<b>701,606,448.00</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

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**BANK RECONCILIATION**

8/5/20

From Date : 01-JUL-19 To : 30-JUN-20

REC - STATE DEPT FOR SHIPPING AND MARITIME AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384344

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

Cheque		Payee	Amount
No	Date		
60001694	01-AUG-19	STATE DEPARTMENT FOR MARITIME AND SHIPPING AFFAIRS	8,452.00
60001755	02-SEP-19	STATE DEPARTMENT FOR MARITIME AND SHIPPING AFFAIRS	8,452.00
60001941	30-SEP-19	STATE DEPARTMENT FOR MARITIME AND SHIPPING AFFAIRS	8,452.00
60002054	04-NOV-19	STATE DEPARTMENT FOR MARITIME AND SHIPPING AFFAIRS	8,452.00
60002511	29-APR-20	STATE DEPARTMENT FOR MARITIME AND SHIPPING AFFAIRS	106,786.00
<b>Total :</b>			<b>140,594.00</b>

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

Receipts		Amount
No	Date	
NONREF	31-JUL-19	Exchequer issue 5,505,872.00
NONREF	14-AUG-19	Exchequer issue 4,024,035.00
NONREF	28-AUG-19	Exchequer issue 5,410,199.00
NONREF	19-SEP-19	Exchequer issue 2,466,834.00
NONREF	04-OCT-19	Exchequer issue 493,400.00
NONREF	01-NOV-19	Exchequer issue 15,454,670.00
350503	04-NOV-19	Outward Chq 27,541.40
NONREF	27-NOV-19	Exchequer issue 5,975,575.00
NONREF	17-DEC-19	Exchequer issue 8,905,916.00
NONREF	20-DEC-19	Exchequer issue 6,273,920.00
NONREF	22-JAN-20	Exchequer issue 1,648,830.00
NONREF	27-JAN-20	Inward KEPSS MT 103 173,200.00
NONREF	27-JAN-20	Cash Deposit 72,000.00
NONREF	28-JAN-20	Exchequer issue 6,696,268.00
NONREF	31-JAN-20	202 REFUNDS RTGS 20,000.00
NONREF	28-FEB-20	Exchequer issue 64,545,837.00
NONREF	06-MAR-20	TRFS Payments /BENM/ STD000300 63,000.00
NONREF	11-MAR-20	Inward KEPSS MT 103 264,588.00
NONREF	26-MAR-20	Exchequer issue 7,239,738.00
NONREF	21-APR-20	Exchequer issue 1,282,700.00
NONREF	05-MAY-20	Exchequer issue 7,359,118.00
NONREF	03-JUN-20	Exchequer issue 65,703,874.00
NONREF	25-JUN-20	Exchequer issue 18,834,813.00
NONREF	29-JUN-20	202 REFUNDS RTGS 15,827.45
<b>Total :</b>		<b>228,457,756.45</b>

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

Cheque		Amount
No	Date	
NONREF	26-JUL-19	Transfer 5,969,063.00
60002217	24-DEC-19	Outward KEPSS MT 102 /BENM/ NICHOLAS KIPKOECH STD145/1 173,200.00
60002218	06-JAN-20	Outward KEPSS MT 102 /BENM/ ALICE BONARERI MOTENDE STD000215 20,000.00
60002241	08-JAN-20	Outward KEPSS MT 102 /BENM/ MARY NJERI 72,000.00

Date : 01-JUL-19 To : 30-JUN-20

Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384344

REC - STATE DEPT FOR SHIPPING AND MAR

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
<b>Total</b>		<b>6,234,283.00</b>

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
598CC56	10-MAR-20	64,545,837.00
86GVYNS	27-MAR-20	7,239,738.00
20NZ7G	24-JAN-20	2,466,834.00
28P3V57	31-JAN-20	6,696,268.00
33198W2N	23-JAN-20	5,975,575.00
25X8T5L	23-JUN-20	7,359,118.00
2777G66MF	23-JAN-20	493,400.00
05P92BR	23-JAN-20	15,454,670.00
2WGTWD	23-JUN-20	1,282,700.00
0000	21-JAN-20	12,600,000.00
22TSJVQ	31-JAN-20	1,648,830.00
E156R27	23-JAN-20	8,905,916.00
5WHN54	23-JUN-20	65,703,874.00
90X3DB5	23-JAN-20	103,089,000.00
541KL2F	23-JAN-20	6,273,920.00
77G5510	29-JUN-20	18,834,813.00
<b>Total</b>		<b>328,570,493.00</b>

REPUBLIC OF KENYA

RECURRENT A/C 1000384344 - R1093

Date: 9<sup>th</sup> July, 2020

Report of the Board of Survey on the Cash and Bank Balances of Ministry of Transport, Infrastructure, Housing & Urban Development – State Department of Maritime and Shipping Affairs as at the close of business on 8<sup>th</sup> July, 2020

The Board, consisting of (Names and Official Titles)

Emmy Khamali Magotsi	Assistant Secretary	Chairperson
Mary Mwangi	HRM Officer	Member
Hellen Kiilu	Finance officer	Member

Assembled at the Cash Office at 11.30HRS Thursday of the 8<sup>th</sup> July, 2020 and the following cash was produced:

Notes	Sh 3,300.00
Silver	Sh Nil
Copper	Sh Nil
Cheques (as per the details on reverse)	Sh Nil

It was observed that cheques amounting to Sh. .... Nil ..... Cts ..... Nil.....had been on hand for more than 14 days prior to the date of the survey.

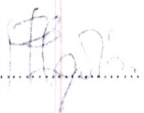
The cash consists of KES currency and does not contain any demonetized coin or notes.

The cash Book reflected the following balances as at the close of business on the .... 30<sup>th</sup> June, 2020

Cash on hand	Shs. 3,300.00
Bank Balances	Shs. 5,460,588.00

The Bank Certificate Balances showed a sum Shs. 5,460,588.00 standing to the credit of the account on 30<sup>th</sup> June, 2020.

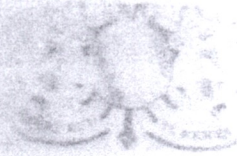
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in The Bank Reconciliation Statement (F.O.30) attached.

Sign  ..... Chairperson Date 9<sup>th</sup> July, 2020

Sign  ..... Member of Board Date 9<sup>th</sup> July, 2020

Sign  ..... Member of Board Date 9<sup>th</sup> July, 2020

BANK OF KENYA



CENTRAL BANK OF KENYA

7th July, 2020

## CERTIFICATE OF BALANCES

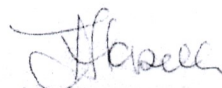
Customer : 138664  
Balance Date: 30-Jun-20  
Account No Account Name

STATE DEPT FOR SHIPPING MARITIME

Currency Balance

1000384344	REC-STATE DEPT FOR SHIPPING AND MAR	KES	5,460,588.00
1000384368	DEP-STATE DEPT FOR SHIPPING AND MAR	KES	1,556,222.65

  
KIPSANAI L.K.  
AUTHORISED SIGNATORY  
BANKING SERVICES DIVISION

  
J.W. NASIEKU (Ms)  
AUTHORISED SIGNATORY  
BANKING SERVICES DIVISION

# PAYMENTS

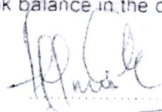
To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
			6607						7	00
			66501						10	00
			66576						27	00
			66591						11	00
			66597						1	00
			66598						75	00
			66599						7	00
			66600						1	00
			66601						5	00
			66602						7	00
			66603						1	00
			66604						5	00
			66605						7	00
			66606						1	00
			66607						5	00
			66608						7	00
			66609						1	00
			66610						5	00
			66611						7	00
			66612						1	00
			66613						5	00
			66614						7	00
			66615						1	00
			66616						5	00
			66617						7	00
			66618						1	00
			66619						5	00
			66620						7	00
			66621						1	00
			66622						5	00
			66623						7	00
			66624						1	00
			66625						5	00
			66626						7	00
			66627						1	00
			66628						5	00
			66629						7	00
			66630						1	00
			66631						5	00
			66632						7	00
			66633						1	00
			66634						5	00
			66635						7	00
			66636						1	00
			66637						5	00
			66638						7	00
			66639						1	00
			66640						5	00
			66641						7	00
			66642						1	00
			66643						5	00
			66644						7	00
			66645						1	00
			66646						5	00
			66647						7	00
			66648						1	00
			66649						5	00
			66650						7	00
			66651						1	00
			66652						5	00
			66653						7	00
			66654						1	00
			66655						5	00
			66656						7	00
			66657						1	00
			66658						5	00
			66659						7	00
			66660						1	00
			66661						5	00
			66662						7	00
			66663						1	00
			66664						5	00
			66665						7	00
			66666						1	00
			66667						5	00
			66668						7	00
			66669						1	00
			66670						5	00
			66671						7	00
			66672						1	00
			66673						5	00
			66674						7	00
			66675						1	00
			66676						5	00
			66677						7	00
			66678						1	00
			66679						5	00
			66680						7	00
			66681						1	00
			66682						5	00
			66683						7	00
			66684						1	00
			66685						5	00
			66686						7	00
			66687						1	00
			66688						5	00
			66689						7	00
			66690						1	00
			66691						5	00
			66692						7	00
			66693						1	00
			66694						5	00
			66695						7	00
			66696						1	00
			66697						5	00
			66698						7	00
			66699						1	00
			66700						5	00

REPUBLIC OF KENYA  
**BANK RECONCILIATION**  
 AS AT 30TH JUNE 2020                      STATION                      NAIROBI

	Sh.	Sh.	Sh.
Balance as per Bank Certificate .....			
Less -----			5,460,588.00
1. Payments in Cash book not yet recorded in Bank Statement.....			
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 .....			
Cash Book Balance.....			5,460,588.00

I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

Signature  
 For :Principal Secretary



Date     30/6/2020

**1. PAYMENT IN THE CASH BOOK NOT YET IN THE BANK STATEMENT.**

DATE	REFERENCE (V/ NO )	PARTICULARS	AMOUNT
TOTAL			

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

DATE	REFERENCE (V/ NO )	PARTICULARS	AMOUNT
TOTAL			

**3. PAYMENT IN THE BANK STATEMENT NOT YET RECORDED IN CASH BOOK**

DATE	REFERENCE (V/ NO )	PARTICULARS	AMOUNT
TOTAL			

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

DATE	REFERENCE (V/ NO )	PARTICULARS	AMOUNT
TOTAL			

PREPARED BY: Oscar Ombwani



**CENTRAL BANK OF KENYA**  
**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT  
CENTRAL BANK OF KENYA  
BANKI KUU YA KENYA

P.O. BOX 60000 - 02000

NAIROBI

STATEMENT PERIOD: FROM 01/06/2020 TO 30/06/2020

Rundate : 30/06/202

Runtime : 10:20:2

Customer Number : 13866

Account Number : 100038434

Account Name : REC-STATE DEPT FOR SHIPPING AND MARKETS

Opening Balance : 153659.

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	03/06/2020	03/06/2020	FT20155WHN54	Exchequer issue	0.00	65,703,874.00	65,857,533.40
2	04/06/2020	04/06/2020	FT20156POVID	TRFS Payments	1,226.05	0.00	65,856,307.35
				0060002652			
				Withholding Tax			
3	04/06/2020	04/06/2020	FT20156YSTCN	TRFS Payments	3,181.05	0.00	65,853,126.30

			0060002807						
			STATE DEPT FOR SHIPPING MARITIME CBK						
			ASHPHARNA BEA ENTERPRISES LTD						
			/REC/0060002807						
			STD0389					0.00	5,460,588.00
			Outward R TGS Payment MT 102				909,051.70		
			0060002799						
			STATE DEPT FOR SHIPPING MARITIME CBK						
			MUREGI COMPANY						
			/REC/0060002799						
			STD00329						
			Totals				79,247,585.85	84,554,514.45	5,460,588.00
			Closing Balance						

REPUBLIC OF KENYA

DEPOSIT A/C 1000384368 - D1093

Date: 9<sup>th</sup> July, 2020

Report of the Board of Survey on the Cash and Bank Balances of Ministry of Transport, Infrastructure, Housing & Urban Development – State Department of Shipping and Maritime as at the close of business on 9<sup>TH</sup> July, 2020.

The Board, consisting of (Names and Official Titles)

Emmy Khamali Magotsi	Assistant Secretary	-	Chairperson
Mary Mwangi	HRM Officer	-	Member
Hellen Kiilu	Finance Officer		Member

Assembled at the Cash Office at 11.30HRS Thursday of the 9<sup>th</sup> July, 2020 and the following cash was produced:

Notes	.....	Sh Nil
Silver	.....	Sh Nil
Copper	.....	Sh Nil
Cheques (as per the details on reverse)	.....	Sh Nil

It was observed that cheques amounting to Sh. .... Nil ..... Cts ..... Nil.....had been on hand for more than 14 days prior to the date of the survey.

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

The cash Book reflected the following balances as at the close of business on the .... 30<sup>th</sup> June, 2020

Cash on hand	.....	Sh.....Nil.....
Bank Balances	.....	Sh 1,556,222.65

The Bank Certificate Balances showed a sum Shs. 1,556,222.65 standing to the credit of the account on 30<sup>th</sup> June, 2020.

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

Sign  ..... Chairperson Date 9<sup>th</sup> July, 2020

Sign  ..... Member of Board Date 9<sup>th</sup> July 2019

Sign  ..... Member of Board Date 9<sup>th</sup> July 2019

# PAYMENTS

Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh.
ex of funds		0004				200000.00
ex of funds		0005				63000.00
ex of funds		0006				300000.00
ex of funds		0007				507150.00
ex of funds		0008				200000.00
payments						1070222.00
CD						1556222.65
						2826372.65
						2824372.65
						2563372.65
						2563372.65

Date

GP

**CENTRAL BANK OF KENYA**  
**BANKI KUU YA KENYA**



ACCOUNT  
OF KENYA  
KENYA  
1200

Rounddate : 06/07/2020  
Runtime : 13:56:40  
Customer Number : 138664  
Account Number : 1000381368

RIOD: FROM 06/07/2019 TO 30/06/2020

Account Name : DEP-STATE DEPT FOR SHIPPING AND MARQUES

Opening Balance : 2583439.45

Value Date	Reference No	Trn Details	Dr Amt	Cr Amt	Balance
08/07/2019	FT191891Z1PY	Outward RTGS Payment MT 103 0008000053	220,066.80	0.00	2,363,372.65
		STATE DEPT FOR SHIPPING MARITIME:999999			
		PETMART SERVICES LIMITED 0008000053			

7	06/03/2020	06/03/2020	FT20066FT9HH	TRFS Payments	300,000.00	0.00	2,263.37		
				0008000058					
				STD000303					
8	06/03/2020	06/03/2020	FT2006652BMY	TRFS Payments	507,150.00	0.00	756.2		
				0008000059					
				STD0290					
				Quoted RTGS Payment MT 103	200,000.00	0.00	1,556.2		
9	11/03/2020	11/03/2020	FT200719K6S3	0008000060					
				STATE DEPT FOR SHIPPING					
				MARITIME:999999					
				KENYA MARITIME AUTHORITY					
				0008000060					
				STD000291					
				Totals	1,490,216.80	403,000.00	1,886.2		
				Closing Balance					



**STATEMENT OF RECEIPTS AND PAYMENTS**  
 Entity: 1093-State Department for Maternal Affairs

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	336,836,815.55	125,485,864.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
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	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>336,836,815.55</b>	<b>125,485,864.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	78,512,505.65	73,615,121.15
Use of goods and Services	13	49,615,421.50	86,282,596.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	200,000,000.00	44,590,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	1,638,331.10
Acquisition of Assets	18	3,245,000.00	35,721,510.15
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
<b>TOTAL PAYMENTS</b>		<b>331,372,927.15</b>	<b>241,847,558.65</b>
<b>SURPLUS/DEFICIT</b>		<b>5,463,888.40</b>	<b>(116,361,694.65)</b>

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

Prepared By: \_\_\_\_\_  
 Reviewed By: \_\_\_\_\_  
 Approved By: \_\_\_\_\_

Date: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Date: \_\_\_\_\_



**Statement of Financial Position**

Entity: 1093-State Department for Manpower Affairs

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period Kshs	Previous Period Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	(501,395,868.90)	(501,668,064.70)
Cash Balances	22B	(53,885,162.50)	(50,492,664.25)
<b>Total Cash And Cash Equivalents</b>		<b>(555,281,031.40)</b>	<b>(552,160,728.95)</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	53,249,878.25	53,380,826.55
<b>TOTAL FINANCIAL ASSETS</b>		<b>(501,964,954.15)</b>	<b>(498,779,902.40)</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	(31,737,977.95)	(23,069,037.80)
<b>NET FINANCIAL ASSETS</b>		<b>(470,246,976.20)</b>	<b>(475,710,864.60)</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	(475,710,864.60)	(359,349,169.95)
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		5,463,888.40	(116,361,694.65)
<b>NET FINANCIAL POSITION</b>		<b>(470,246,976.20)</b>	<b>(475,710,864.60)</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**STATEMENT OF CASH FLOW**

Entity: 1093-State Department for Maritime Affairs  
 Current Period: JUL-19 To JUN-20  
 Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Receipts from Domestic and Foreign	3	0.00	0.00
Releases	4	336,836,815.55	125,485,864.00
Receipts from Other Government	5	0.00	0.00
Payments and Refunds	9	0.00	0.00
Dividend Equity Holdings	10	0.00	0.00
Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	78,512,505.65	73,615,121.15
Cost of goods and Services	13	49,615,421.50	86,282,596.25
Supplies	14	0.00	0.00
Payments to Other Government Units	15	200,000,000.00	44,590,000.00
Grants and Transfers	16	0.00	0.00
Security Benefits	17	0.00	1,638,331.10
Interest Costs, including Loan Interest	19	0.00	0.00
Payments	21	0.00	0.00
<b>Adjusted for:</b>			
Payments during the year		(8,537,991.85)	(257,075,707.05)
Year adjustments		0.00	0.00
<b>Cash Flow From Operating Activities</b>	<b>A</b>	<b>170,896.55</b>	<b>(337,715,891.55)</b>
<b>Flow From Investing Activities</b>			
Receipts from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	3,245,000.00	35,721,510.15
<b>Cash Flow From Investing</b>	<b>B</b>	<b>(3,245,000.00)</b>	<b>(35,721,510.15)</b>
<b>Flow From Borrowing Activities</b>			
Receipts from Domestic Borrowings	6	0.00	0.00
Receipts from Foreign Borrowings	7	0.00	0.00
Payment of Principal on Domestic	20	0.00	0.00
Foreign Borrowing			
<b>Cash Flow From Financing</b>	<b>C</b>	<b>0.00</b>	<b>0.00</b>
<b>INCREASE IN CASH AND CASH</b>	<b>A+B+C</b>	<b>(3,074,103.45)</b>	<b>(373,437,401.70)</b>
<b>EQUivalent</b>			
<b>at</b>			
<b>Beginning of The Year</b>		<b>(552,160,728.95)</b>	<b>(178,723,327.25)</b>
<b>and Cash Equivalent at END of</b>	<b>22A+22B</b>	<b>(555,234,832.40)</b>	<b>(552,160,728.95)</b>
<b>Year</b>			

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

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1093-State Department for Maritime Affairs

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 (not elsewhere classified)	1160000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

2 Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Finance Contribution	1210100	0.00	0.00
Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Pensions Schemes	1210300	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

3 Contributions from Domestic and Foreign Grants

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

4 Provisions for releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Provisions for releases/ Provisioning Account	9910201	336,836,815.55	125,485,864.00
<b>TOTAL</b>		<b>336,836,815.55</b>	<b>125,485,864.00</b>

5 Contributions from Other Government Entities

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

6 Contributions from Domestic Borrowings

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

7 Contributions from Foreign Borrowings

Item Description	Item Code	Current Period
Foreign Borrowings - Drawdowns through Exchequer	5120100	K
Foreign Borrowing-Direct Payments	5120200	
Foreign Currency and Foreign Deposits	5120300	
Other Foreign Accounts Payable	5120400	
<b>TOTAL</b>		

**8 Proceeds from Sales of Assets**

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

**9 Reimbursements and Refunds**

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



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	1580700	0.00	0.00
External Services Fees	1580200	0.00	0.00
	1800100	0.00	0.00
System Required Revenue A/cs	1890100	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**12 Compensation of Employees**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	54,330,390.00	40,896,810.40
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	24,182,115.65	32,718,310.75
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		<b>78,512,505.65</b>	<b>73,615,121.15</b>

**13 Use of goods and Services**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	1,000,000.00
Communication, Supplies and Services	2210200	902,600.00	3,346,944.90
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	5,843,950.00	19,975,427.50
Foreign Travel and Subsistence, and other transportation costs	2210400	3,762,428.30	10,171,790.95
Printing, Advertising and Information Supplies and Services	2210500	925,415.00	1,399,037.00
Rentals of Produced Assets	2210600	24,096,857.20	24,252,476.20
Training Expenses	2210700	2,977,140.00	3,357,016.00
Hospitality Supplies and Servi	2210800	3,808,777.00	10,630,876.85
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	0.00	127,460.00
Office and General Supplies and Services	2211100	1,944,819.00	1,323,785.00
Fuel Oil and Lubricants	2211200	1,856,858.00	2,712,635.00
Other Operating Expenses	2211300	3,107,230.00	3,789,890.00
Routine Maintenance - Vehicles	2220100	344,347.00	3,784,996.85
Routine Maintenance - Other Assets	2220200	45,000.00	410,260.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>49,615,421.50</b>	<b>86,282,596.25</b>

**14 Subsidies**

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

**15 Transfers to Other Government Units**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	200,000,000.00	44,590,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>200,000,000.00</b>	<b>44,590,000.00</b>

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	1,638,331.10
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>1,638,331.10</b>

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	0.00	26,806,760.15
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	2,452,600.00
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	3,245,000.00	6,462,150.00
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	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>3,245,000.00</b>	<b>35,721,510.15</b>

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	501,369,668.90	501,668,064.70
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
<b>TOTAL</b>		501,369,668.90	501,668,064.70

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	53,865,163.50	50,492,668.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		53,865,163.50	50,492,668.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	53,364,878.25	53,380,828.00
Government Imprests	6760000	115,000.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
<b>TOTAL</b>		53,380,826.55	53,380,826.55

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	(115,000.00)	0.00
Other Liabilities	7320000	137,259.40	137,579.40
Deposits	7310000	(1,157,132.95)	(1,438,473.60)
Accrued Holding Taxes	7380000	(21,770.45)	(28,406.40)
Unfulfilled Required Liabilities A/cs	7390000	(28,571,381.95)	(21,739,737.20)
<b>TOTAL</b>		(29,137,817.95)	(23,069,037.80)

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(501,668,064.70)	(263,349,148.00)
Opening Balance Cash	22B	(50,492,664.25)	84,625,820.75
Opening Balance Receivables - Imprest and Clearance Accounts	23	53,380,826.55	363,968.25
Opening Balance - Deposits	24	23,069,037.80	(180,989,810.95)
<b>TOTAL</b>		(475,710,864.60)	(359,349,169.95)

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
<b>TOTAL</b>		0.00	0.00

**Statement of Budget Execution**  
 Entity: 1093-State Department for Maritime Affairs  
 Current Period: JUL-19 To JUN-20

Code	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%
	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Security Contributions from Domestic and Foreign	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Releases from Other Government	0.00	0.00	0.00	0.00	336,836,815.55	(336,836,815.55)	0.00%
Contributions from Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Contributions from Foreign	68,000,000.00	0.00	(68,000,000.00)	0.00	0.00	0.00	0.00%
Contributions from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Contributions from Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Contributions from Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Receipts	615,000,000.00	0.00	317,261,000.00	932,261,000.00	336,836,815.55	932,261,000.00	0.00%
Total	683,000,000.00	0.00	249,261,000.00	932,261,000.00	336,836,815.55	595,424,184.45	36.13%
<b>NETS</b>							
Compensation of Employees	42,500,000.00	0.00	42,500,000.00	85,000,000.00	78,512,505.65	6,487,494.35	92.37%
Goods and Services	59,801,597.25	0.00	1,125,109.75	60,926,707.00	49,615,421.50	11,311,285.50	81.43%
Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Contributions to Other Government Units	785,000,000.00	0.00	349,261,000.00	1,134,261,000.00	200,000,000.00	934,261,000.00	17.63%
Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Security Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Disposal of Assets	10,050,000.00	0.00	(4,575,018.00)	5,474,982.00	3,245,000.00	2,229,982.00	59.27%
Debt Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Foreign Borrowing							
Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	897,351,597.25	0.00	388,311,091.75	1,285,662,689.00	331,372,927.15	954,289,761.85	25.77%



**Budget Execution by Programme and Economic Classification**

Entity: 1093-State Department for Maritime Affairs  
 Period: JUL-19 TRAIN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0202000000		<b>Road Transport</b>	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0204000000		<b>Marine Transport</b>	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
	2620000	Grants and Other Transfers to International Organizations	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
0220000000			<b>1,285,662,689.00</b>	<b>331,372,927.15</b>	<b>954,289,761.85</b>
	2110000	Wages and Salary Contributions	85,000,000.00	78,512,505.65	6,487,494.35
	2210000	Goods and Services	59,340,483.00	49,226,074.50	10,114,408.50
	2220000	Routine Maintenance	1,586,224.00	389,347.00	1,196,877.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	1,734,261,000.00	200,000,000.00	934,261,000.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	5,474,982.00	3,245,000.00	2,229,982.00
		<b>Grand Total</b>	<b>1,285,662,689.00</b>	<b>331,372,927.15</b>	<b>954,289,761.85</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Budget Execution by Heads and Programmes**  
 2019-2020 State Department for Maritime Affairs  
 Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value Non-Departmental	0.00	0.00	0.00
	0000000000	Default Value Programmable	0.00	0.00	0.00
0003000200		Commutated Pension	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1093000100			0.00	0.00	0.00
	0204000000	Marine Transport	144,003,152.00	126,072,009.70	17,931,142.30
1093000200			144,003,152.00	126,072,009.70	17,931,142.30
	0220000000		0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1093000300			4,152,461.00	3,051,907.45	1,100,553.55
	0220000000		4,152,461.00	3,051,907.45	1,100,553.55
	0202000000	Road Transport	0.00	0.00	0.00
1093000400			203,246,076.00	202,249,010.00	997,066.00
	0220000000		203,246,076.00	202,249,010.00	997,066.00
1093000500			0.00	0.00	0.00
	0220000000		0.00	0.00	0.00
1093000600			1,036,000,000.00	0.00	1,036,000,000.00
	0220000000		1,036,000,000.00	0.00	1,036,000,000.00
1093100300			(145,739,000.00)	0.00	(145,739,000.00)
	0220000000		(145,739,000.00)	0.00	(145,739,000.00)
1093100400		Construction of AUSA	44,000,000.00	0.00	44,000,000.00
	0220000000		44,000,000.00	0.00	44,000,000.00
		<b>(Grand Total)</b>	<b>1,285,662,689.00</b>	<b>331,372,927.15</b>	<b>954,289,761.85</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Budget Execution By Programmes and Sub-Programmes

Entity: 1093-State Department for Maritime Affairs

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0202000000		Road Transport	0.00	0.00	0.00
	0202010000	Construction of Roads and Bridges	0.00	0.00	0.00
	0202020000	Rehabilitation of Roads	0.00	0.00	0.00
0204000000		Marine Transport	0.00	0.00	0.00
	0204010000	Marine Transport	1,036,942,910.00	1,036,942,917.15	954,289,761.85
0220000000			17,931,142.30	17,931,142.30	0.00
	0220010000		1,100,553.55	1,100,553.55	0.00
	0220020000		935,258,066.00	935,258,066.00	0.00
	0220030000				
Grand Total			1,036,942,910.00	1,036,942,917.15	954,289,761.85

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Bandari Maritime Academy**

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Bishop Makarios Close  
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Mombasa

BMA/ADM/CORR/001 VOL.1 (124)

22<sup>nd</sup> December 2020

Nancy Karigithu, CBS,  
Principal Secretary,  
State Department for Maritime and Shipping,  
Ministry of Transport, Infrastructure, Housing,  
Urban Development and Public Works  
Transcom House,  
P.O Box 52692-00200,  
Nairobi

Dear

*Madam*

**RE: RECEIPT OF EXCHEQUER PROVISIONS**

Receive compliments from Bandari Maritime Academy for your continued support.

This is to confirm that Bandari Maritime Academy received Quarterly Exchequer allocations totaling Kshs.200M in the FY 2019/2020.

Yours

*Sincerely*

Francis M. Muraya  
**Ag. Director/CEO**

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