

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 27 FEB 2024

DAY:

TUESDAY

OF

TABLED

Hon Naomi Ngeiga MP
Deputy majority whip

MARK-AT
RE-TABLE:

Insufficient

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR TRANSPORT

**FOR THE YEAR ENDED
30 JUNE, 2023**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
24 NOV 2023
RECEIVED



STATE DEPARTMENT FOR TRANSPORT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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



STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

Table of Contents	Page
1. Acronyms and Glossary of Terms	iii
2. Key Entity Information and Management	iv
3. Statement of Governance	viii
4. Statement by the Cabinet Secretary	xiii
5. Statement by the Principal Secretary / Accounting Officer	xv
6. Statement of Performance Against Predetermined Objectives for the FY2022/23 .	xix
7. Management Discussion and Analysis	xxiv
8. Environmental and Sustainability Reporting	xxvii
9. Statement of Management Responsibilities	xxix
10. Report of the Independent Auditors of the Financial Statements for the State Department for Transport.	xxxi
11. Statement of Receipts and Payments for the Year ended 30 th June 2023.....	1
12. Statement Of Financial Assets And Financial Liabilities As At 30 th June 2023	2
13. Statement of Cash Flows For The Year Ended 30 th June 2023.....	3
14. Statement of Comparison of Budget and Actual Amounts for FY2022/2023	5
15. Notes to the Financial Statements	9
18. Annexes	28

1. Acronyms and Glossary of Terms

PFM	Public Finance Management
AIE	Authority to Incur Expenditure
SDoT	State Department for Transport
HoAGDP	Horn of African Gateway Development Project
LAPSSET	Northern Corridor Transport and Lamu South Sudan Ethiopia Transit
MHRMAC	Ministerial Human Resource Management Committee
KARLO	Kenya Agricultural and Livestock Research Organisation
GHRIS	Government Human Resource Information System
EMCA	Environmental Management and Coordination ACT
PPRA	Public Procurement Regulatory Authority
KISM	Kenya Institute of Supplies Management
KEBS	Kenya Bureau of Standards
KEFRI	Kenya Forestry Research Institute
MERCFA	Muguga Ecosystem Research Community Forest Association
CFA	Community Forest Association
KCAA	Kenya Civil Aviation Authority
MGR	Metre Gauge Railway
NTSA	National Transport and Safety Authority
KAA	Kenya Airports Authority
KPA	Kenya Ports Authority
KRC	Kenya Railway Corporation
NaMATA	Nairobi Metropolitan Area Transport Authority
SGR	Standard Gauge Railway
SEZ	Special Economic Zones
PC	Performance Contract
NLC	Nationa Land Comission
BETA	Bottom-Up Economic Transformation Agenda
BRT	Bus Rapid Transit
LCDA	LAPPSET Corridor Development Authority

2. Key Entity Information and Management

(a) Background information

The State Department for Transport was formed on January 2023 as one of the State Departments under the Ministry of Road and Transport. The State Department for Transport is represented by the Cabinet Secretary for Ministry of Roads and Transport who is responsible for the general policy and strategic direction of the Department.

Vision:

“A global leader in transport infrastructure and services”

Mission Statement:

To facilitate provision of affordable, efficient, reliable, safe and sustainable seamless transport system for socio-economic development.

Mandate/functions of the State Department for Transport

The Executive Order No.1 of 2023 (Issued in January 2023) on Organization of the Government of the Republic of Kenya outlines the functions of the SDoT as below:

Its mandate includes Transport Policy Management; Rail Transport and Infrastructure Management; Oversight and Co-ordination of; Northern Corridor Transport and Lamu South Sudan Ethiopia Transit (LAPSSET) Programmes Implementation; Civil Aviation Management and Training; Registration and Insurance of Motor Vehicles; Motor Vehicles Inspection; National Transport Safety; National Road Safety Management; National Roads Transport Policy; Axle Load Control Policy and Standards; Development and Maintenance of Air Strips; and Oversee the establishment of an integrated, efficient, effective and sustainable; Urban Public Transport system within the Nairobi Metropolitan area and to advise the Government on national policy with regard to road transport sector.

Core Values

To ensure unity of purpose towards the vision, the State Department for Transport was guided by the following Core Values;

1. **Respect and courtesy** : Politeness towards others
2. **Professionalism** : Competencies and skills to deliver quality and efficient services
3. **Integrity** : A manner in which employees exhibits honesty, moral and ethical standards, including punctuality and commitment to the work
4. **Transparency**: Manner in which the employees disseminates information to ensure seamless workflow.
5. **Accountability**: Manner in which the employees is held accountable for resources, decisions and omission
6. **Impartiality**: Equal treatment of all employees (fairness)
7. **Team work**: Cooperation, consultation, collaboration and respect for divergent views and opinions.

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

(b) Key Management

The State Department for Transport's day-to-day management is under the following key organs:

- (i) Cabinet Secretary –Mr. Kipchumba Murkomen, EGH
- (ii) Principal Secretary- Mr. Mohamed Daghar
- (iii)Senior Management:
 - Secretary of Administration – Mrs. Esther Maina
 - Secretary of Transport Policy, Finance and State Corporations Coordination – Dr. Duncan Hunda
 - Director Air Accident marine –Capt. Martyn Lunani
 - Director Road and Rail Transport – Mr. Paul Kingori
 - Director Air Transport – Mr. Nicholas Bodo
 - Director of Human Resources Management and Development- Mr. Kennedy Sakwa
 - Head of Accounting Unit – CPA. James W. Thuita
 - Senior Chief Finance Officer – CPA. John Mose
 - Deputy Director Supply Chain Management – Mr. Bernard Nzau
 - Deputy Director ICT – Mr. Pius Muchai
- Central Planning and Project Monitoring Department (CPPMD) – Ms. Grace Mwangi

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary	Kipchumba Murkomen, EGH
2	Accounting Officer	Mohamed Daghar

(d) Fiduciary Oversight Arrangements

a) Audit committee activities

The State Department for Transport has an active Audit Committee that comprise of 5 (five) members together with a National Treasury representative as per Section 73(5) of the Public Finance Management Act 2012 that provides that every national government public entity shall establish an audit committee for the entity.

b) Public Finance Management Committee

Members of the Budget Implementation Committee were appointed as guided by the Treasury's Circular at the beginning of the Financial Year ended 2022-23. All the audit queries that were raised during the year were scrutinized by the Committee and the reports were shared with the Executive for implementation in the areas which were affected. A major oversight role was also provided by the Parliamentary Accounts Committee. They had meetings with the State Department officers led by the Accounting officer and sought responses for the issues raised by the Auditor General. The department addressed the issues as required to the satisfaction of the Committee before the issues were discharged. Further, Development Partners assisted in monitoring the projects and issuance of No Objection before the expenditures were incurred.

c) Senior Management Committee

The state department for Transport had the following Senior Management Committees during the Financial Year 2022/2023.

- i. Budget Implementation Committee
- ii. Ministerial Human Resource Management Committee
- iii. Human Resource Development Committee

d) Entity Headquarters

P.O. Box 52692 - 00100
Transcom House, Ngong Road
NAIROBI, KENYA

Entity Contacts

Telephone: (254) 22729200

E-mail: ps@transport.go.ke

Website: www.transport.go.ke

Website: www.go.ke

(e) Entity Bankers

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

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

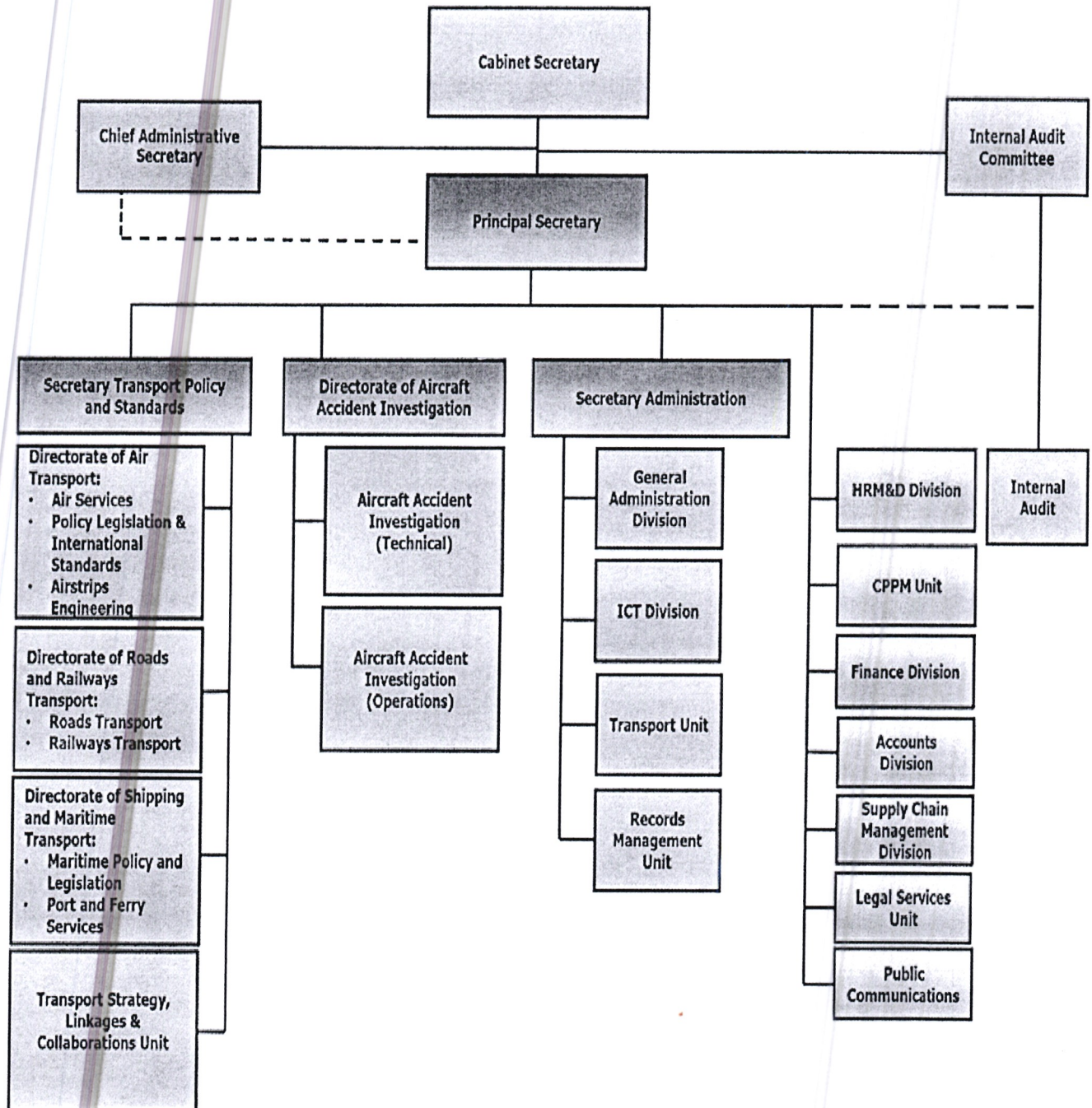
(h) Principal Legal Adviser

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

3. Statement of Governance

Statement on the governance structure of the State Department for Transport.

1. A brief on the key leadership structure



STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

2. Management Committees established and their roles.

a) Ministerial Human Resource Management Committee

The above Committee is set in accordance with the PSC Circular No. PSC/SEC/93/37/ (92) of 5th January, 2015 on delegation of Public Service Commission Human Resource Powers and Functions to the Cabinet Secretary.

The functions of the Committee, chaired by the Principal Secretary, are as follows: -

- 1) Recruitment, selection and appointment;
- 2) Promotions;
- 3) Confirmation in appointment;
- 4) Training and development;
- 5) Training Impact Assessment;
- 6) Management of skills inventory;
- 7) Establishment and Complement control;
- 8) Payroll management;
- 9) Staff Deployment;
- 10) Promotion of Values and Principles of Public Service and ensuring compliance;
- 11) Administration of the declaration of income, assets and liabilities and the public officer code of conduct and ethics for officers in job group CSG 9 and below;
- 12) Report quarterly on the initial and final declaration of income, assets, and liabilities for all public officers;
- 13) Monitor and report quarterly on the compliance with National Values and Principles of Governance and Values and Principles of Public Service;
- 14) Monitor and report quarterly on the discharge of human resource function;
- 15) Recommendation for Waiver of requirements of the Schemes of Service;
- 16) Recommendation for Review of career guidelines;
- 17) Recommendation for Secondments and unpaid leave;
- 18) Recommendation for retirement under 50 years rule and on medical grounds;
- 19) Recommendation for retirements on voluntary grounds;
- 20) Recommendation for engagement of interns;
- 21) Recommendation for re-designation;
- 22) Recommendation for renewal of contract;
- 23) Recommendation for Public Service Excellence Awards;
- 24) Disciplinary control;
- 25) Pensions management; and
- 26) Staff Welfare, Health and Safety.

The Committee is expected to meet at least once in each month and submit recommendations for PS approval. The Committee is expected to discharge its duties fairly and in accordance with the Constitution, and relevant Laws and Regulations.

b) Budget Implementation Committee

This Budget Committee is charged with the responsibility of coordinating the implementation of the State Department's budget and its prudent management. The duties of the committee include:

- i. To review and consider the cash flow plans;
- ii. To review the utilization of the cash limits and consider any changes as may be required;
- iii. To review the utilization of the donor funds voted for the State Department;
- iv. To advise the accounting officer on the challenges related to the budget implementation;
- v. To review and recommend the reallocation of payments;
- vi. To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken;
- vii. To participate in sector working groups; and,
To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department

c) Human Resource Development (HRD) Committee

In accordance with the Public Service Commission guidelines on training and development, the above Committee as outlined in the Public Service Commission letter Ref. No. MPSG/DPSM/HRD/1/32 Vol. II (100) dated 8th March, 2023 on the re-establishment of the Ministerial/Departmental Human Resource Development Committees entails making recommendations on matters regarding:

1. Human Resource Development activities and programmes;
2. Training and Development;
3. Formulation and review of human resource development interventions;
4. Skills gap analysis for capacity development to support government development priorities;
5. Training Needs Analysis;
6. Training Impact Assessment;
7. Training Projections;
8. Management of skills inventory;
9. Co-ordination of Induction Training;
10. Mobilization of resources for training and capacity building by liaising with other MDAs;
11. Collaboration with training institutions on training of public officers;
12. Monitoring, evaluation and audit of the impact of HRD on skills acquisition and performance;
13. Implementation of the Competency Framework;

14. Recommending review of HRD regulations, procedures and systems in the Public Service; and
15. Maintaining and updating Skills Inventory in the MDACs.

The Committee is expected to meet and submit recommendation to the Ministerial Human Resource Management Advisory Committee (MHRMAC) for approval. The Committee is expected to discharge its duties fairly and in accordance with the Constitution, and relevant Laws and Regulations.

3. The Audit Committee

1) Formation

The State Department for Transport has an active Audit Committee that comprise of 5 (five) members together with a National Treasury representative as per Section 73(5) of the Public Finance Management Act 2012 that provides that every national government public entity shall establish an audit committee for the entity.

2) Composition

- a) The chairperson of the audit committee is independent of the national government entities, is knowledgeable of the organization, have the requisite business and leadership skills and he is not be a political office holder
- b) All the other four members of the audit committee;
 - i. have a good understanding of State Department's operation, financial reporting and auditing; and
 - ii. have a good understanding of the objects, principles and functions of the State Department.

3) Frequency of meeting

The Audit committee meet at least quarterly or as regularly as required to run its operations.

4) Duties and Responsibilities of the Audit Committee;

Section 175 of PFM Regulation 2015 stipulate the main function of the audit committee.

Currently the role of the Audit Committee is to:

- a) Evaluate whether processes are in place to address key roles and responsibilities in relation to risk management
- b) Review and approve biennially the Internal Audit Charter;
- c) Evaluate the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended.

- d) Perform an independent review of the financial statements to ensure the integrity and transparency of the financial reporting process.
- e) Review the activities, resources, organizational structure and the operational effectiveness of internal audit office particularly in areas of planning, monitoring and performance.
- f) Consider the respective scope of work and audit plans of the internal audit office
- g) Review major findings on internal audit and investigations reports; and ensure that appropriate action is taken on issues arising from such reports;
- h) Review and monitor management's responsiveness to the findings and recommendations of the Internal Auditor
- i) Review Auditor General's management letter and management's response
- j) Discuss with Auditor General any reservations and problems arising in the course of their audit, and any audit management letters and management responses prior to the issuance of the audit certificate.

4. *Risk management, compliance, conflict of interest etc.*

The management offer training programmes to officers on Risk management

The state Department uses PFM Act and Public Procurement Disposal Act and Regulations.

5. *Report on recent training and development in governance for those in key leadership.*

The state Department for Transport has trained various officers on Senior Leadership and Development Management as well as Senior Management Courses.

6. *Public participation activities*

Public participation was carried out during budget preparation, during preparation of policies and Parliament Bills for Enactment and also during tree planting activities.

7. *Compliance with laws and regulations among others.*

The state Department operates under PFM Act 2012 and Regulations 2015, Public Procurement Disposal Act and Regulations 2015.

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

4. Statement by the Cabinet Secretary

The Executive Order No.1 of 2023 (Issued in January 2023) on Organization of the Government of the Republic of Kenya outlines the functions of the SDoT as below:

1. Transport Policy Management
2. Rail Transport and Infrastructure Management
3. Fast Tracking Identified Northern and LAPPSET Transport Corridor Projects;
4. Oversight and Co-ordination of Northern Corridor Transport and Lamu South Sudan
5. Ethiopia Transit (LAPSSET) Programs Implementation
6. Civil Aviation Management and Training
7. Registration and Insurance of Motor Vehicles
8. Motor Vehicles Inspection
9. National Transport Safety
10. National Road Safety Management;
11. National Roads Transport Policy
12. Axle Load Control Policy and Standards
13. Development and Maintenance of Air Strips
14. Oversee the establishment of an integrated, efficient, effective and sustainable Urban Public Transport system within the Nairobi Metropolitan Area

GOALS

- To provide enabling environment for efficient service delivery (Policy, Legal, and Institutional Framework)
- To develop, maintain and manage adequate transport infrastructure and provide efficient transport services
- To continually develop and commercialize new ideas, implement new processes for efficient service delivery Research and Development
- To lobby for adequate Resources from the GOK, Development partners and private players
- To develop skills for competence development for adequate human and non-human capital (Capacity Building)
- To provide quality of Service, Safety and Security and to ensure environmental sustainability

OBJECTIVES

Objectives on Policy, legal, and institutional framework	<ol style="list-style-type: none">I. Formulate and review policies, legal and institutional frameworksII. 100% enforcement of regulations and standardsIII. Improve the transport sector operational environment
Objectives on Transport Infrastructure and Services	<ol style="list-style-type: none">I. Expand airports capacity to 40M passengers annually and to grow cargo handling at the rate of 20% per annum.II. Improve domestic air connectivityIII. To expand, upgrade and maintain inter modal transport systemIV. Improve rail modal share

STATE DEPARTMENT FOR TRANSPORT

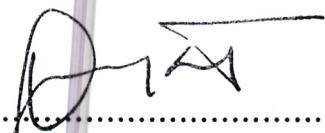
Annual Report and Financial Statements For the year ended 30, June 2023

	VI. To improve overall port efficiency by 35% VII. Reduce fatality index by 6% per 10,000 vehicles and Injuries index by 4%
Objectives on Innovation, Research and Development	i. To identify areas for operations cost reduction in major transport corridors by 25% ii. To reduce transit time by 30% in Urban Centers
Objectives on Capacity Building	i. To attract and retain professionals in the transport sector ii. To continuously upgrade skills and technology for the professional in the transport sectors iii. To improve the work environment

The State Department for Transport is committed to facilitating the achievement of the Bottom-Up Economic Transformation Agenda (BETA) of transforming Kenya into an Upper Middle-Income Country during the vision horizon. SDoT has contributed to the achievement of the agenda in support of the manufacturing pillar. The development of modern and efficient transport systems focusing on increasing Kenya's competitiveness in transport services in the Region.

CONCLUSION

The State Department for Transport managed to meet most of the targets in the 2022/23 financial year. Finally, the State Department for Transport will continue to enhance efficiency by instituting cost cutting measures in order to deliver more with limited resources.



.....
Hon. Kipchumba Murkomen, EGH

Cabinet Secretary

State Department for Transport

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

5. Statement by the Principal Secretary / Accounting Officer

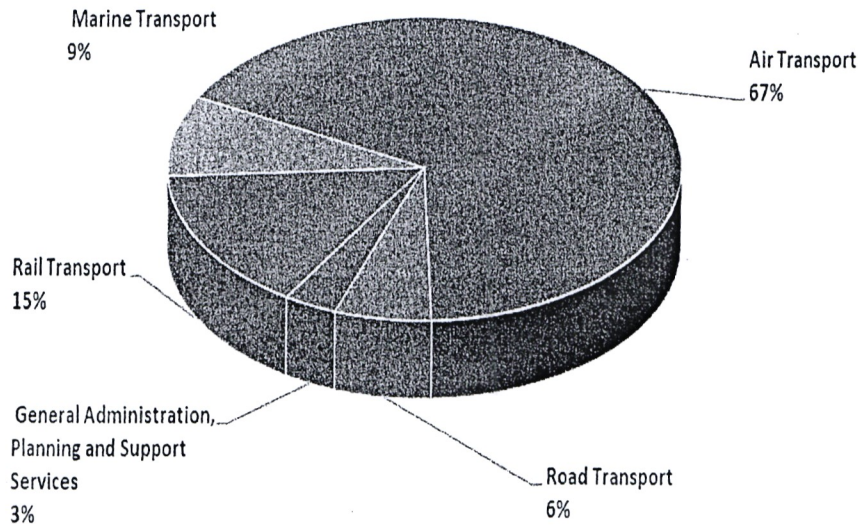
The State Department for Transport is committed to facilitating the achievement of the Bottom-Up Economic Transformation Agenda (BETA) of transforming Kenya into an Upper Middle-Income Country during the vision horizon. SDoT has contributed to the achievement of the agenda in support of the manufacturing pillar. The development of modern and efficient transport systems focusing on increasing Kenya's competitiveness in transport services in the Region.

1. Summary of the budget performance against actual amounts for year 2022-2023

The total budget for the State Department was **Kshs12,492,434,524 Recurrent Kshs. 9,830,832,359.00 Development Kshs 2,661,602,165.00**

The pie chart below depicts the budget allocation by Programs and proportional percentage of the total budget allocation Rail Transport 15%, Marine Transport 9%, Air Transport Services 67 %, Road Transport 6% and General Administration and Support Services 3%.

BUDGET ALLOCATION BY PROGRAMMES



'STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

The State Department was to expend the gross budget of KShs. **12,492,434,524** under the following economic item as tabulated below against the actual Expenditure incurred based on the Total Receipts Available to the Department of KShs **10,280,571,277**.

	Approved Budget Allocation	Actual Payments	Variance	Utilization %	Variance %
Compensation of Employees	199,700,000	185,430,176	14,269,825	93%	7%
Use of goods and services	230,780,120	117,164,990	113,615,130	51%	49%
Subsidies	-	-	-		
Transfers to Other Government Units	11,935,334,233	9,882,834,233	2,052,500,000	83%	17%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	17,867,899	17,867,899	0	100%	-
Acquisition of Assets	108,752,272	71,434,797	37,317,475	66%	34%
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-
Other Expenses	-	-	-	-	-
Total Payments	12,492,434,524	10,274,732,094	2,217,702,430	82%	18%

As per the table above, the overall Budget Utilization per the Economic items was at **82%**.

- a) *Acquisition of assets budget utilization was at 66%, this was occasioned by lack of exchequer issue and Budget cuts.*
- b) *Use of Goods and services budget utilization was at 51%, this was occasioned by lack of Exchequer issue and Budget cuts.*
- c) *Transfer to other Government units budget utilization was at 83%, this was occasioned by lack of exchequer issue.*

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

Summary of the Key Achievements

- a. The Construction, Rehabilitation and Maintenance of five (5No.) Airports/Airstrips: Wajir, Kitale, Kakamega, Migori, Kutulo;
- b. Progressed the extension of runway and construction of Apron at Ukunda air strip to 54% completion
- c. Construction of the Miritini MGR Station - Mombasa Terminus New MGR Link and Railway Bridge across Makupa Causeway where - 4no of culverts out of 5no. were completed representing 85.71%., Construction of new Miritini Station is 85% completed, progressed the construction of the Miritini and Mombasa terminus link to 30% completion;
- d. In order to decongest and enhance seamless movement of cargo between Kenya and Uganda, we established a container yard at Malaba (Malaba Logistics Hub) and rehabilitated 78 km Nakuru-Kisumu MGR line
- e. Established road transport data centre at Likoni
- f. Development and coordination of the Northern and LAPPSET Transport Corridor Projects;
- g. Investigated all aircraft accidents and incidences reported and preliminary reports produced within 14 days
- h. Undertook 30% of refurbishment of Trans-com House comprising 3rd and 8th floor renovation;
- i. Development of Shimoni fishing port progressed to 25%
- j. Completed Dongo Kundu PAPS compensation by transferring the funds to NLC for final deposits to beneficiaries' accounts
- k. Finalised preparation of feasibility study report for construction of Phase 2B from Naivasha – Kisumu (262Km) and Phase 2C (107Km) from Kisumu - Malaba and Commercial Agreement signed with EXIM Bank of China
- l. Renegotiated SGR Operations and Maintenance (O&M) contract and took over 77% of the operations from Afristar
- m. Completed rehabilitation of Railway Training Institute - Kisumu Campus including construction of hostels.

2. Emerging issues

Government re-organization - This affected implementation of activities due to movement of some critical Agencies/departments to and from the State Department for Transport.

3. Challenges

- i. Lack of adequate funds to support key programmes and projects
- ii. Settlement of historical pending bills as first charge affect implementation of planned activities
- iii. Inadequate/ high turnover of technical staffing.

4. Recommendations

- i. The National Treasury should communicate in good time on resources availability to facilitate MDAs plan effectively
- ii. Continuous capacity building for MDAs on budget implementation
- iii. Engage the National Treasury and the Energy Infrastructure and ICT sector Working Group to adequately fund the transport sub sector
- iv. Provision of budgetary resources to settle pending bills
- v. Timey Issuance of Exchequer

Conclusion

The State Department for Transport managed to meet most of the targets in the 2022/23 financial year despite the above enumerated challenges. You may also note that, the State Department did not have any reported cases of misappropriation of funds during the financial year and is committed to improve the transport services rendered to the citizens. Finally, the State Department will continue to enhance efficiency by instituting cost cutting measures in order to deliver more with limited resources.



.....
Mr. Mohamed Daghar
Principal Secretary / Accounting Officer
State Department for Transport

6. Statement of Performance Against Predetermined Objectives for the FY2022/23

6.1 Introduction

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

6.2 Objectives

The key development objectives of the State Department for Transport for 2023-2027 plan are to:

- i. Formulate and review policies and coordinate implementation of requisite policies, legal, regulatory and institution framework and Formulate Development plans
- ii. Expand the capacity of the aviation, maritime, rail and road subsectors
- iii. Improve quality of service, safety and security in service delivery and promote environmental sustainability.

6.3 Progress on the attainment of Strategic Objectives through Performance Contracting

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

MDA Program	Strategic Objectives	Outcome	Indicator	Performance
Governance: (Policy, Legal, regulatory and Institutional) Framework	To formulate and review policies, legal and institutional frameworks	Efficient Service Delivery	Integrated National Transport Policy	Finalized the review of Integrated National Transport Policy (INTP)
			Transport Sector Regulations	Regulations developed
			National E-mobility policy and regulations	Task force on development of emobility policy
			Road Side Station (RSS)	RSS regulations development

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

			Regulations for NTSA Act	Regulations developed
		Review and establishment of sector institutions	Regional Coordination Framework	Finalize LAPPSET Regional Coordination Framework
				Finalize development of LCDA Act
			Review KPA, KAA, KRC, KCAA Acts	Reviewed Acts
	To formulate development plans	Develop the transport sector development plans	Development of the 50-year National Transport Master Plan	Development of the 50-year National Transport Master Plan
Transport Infrastructure and Services	Expand the capacity of the aviation, maritime, rail and road subsectors	Development, expansion, rehabilitation and modernization of aerodromes	Modernize equipment facilities and systems for air navigation aids	Rehabilitation of 5 airstrips annually
		Implement Mass Rapid Transit Systems	Implement (BRT)	BRT 2 on course
			Restructure NaMATA to encompass all urban centres	NaMATA Bill
			Develop and Implement Urban Mobility Plans	Draft UMPS
		Implementation of Lamu Port South Sudan Ethiopia transport corridor (LAPSSSET) Project	Develop Additional berths in Lamu Port	PPPs proposals
Implement the Horn of Africa Getaway Development Project (HoAGDP)	Equip Kisumu Marine School	Equipment procured and delivered		

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

			Automate Motor Vehicle Inspection Centres	Likoni and Miritini automated
			Outsource Motor Vehicle Inspection Centres	Public participation undertaken
	Expand and modernize freight and passenger rail infrastructure		Construct SGR Phase 2B and 2C rail network	Reviewed the Feasibility studies
			Construct and Rehabilitate MGR network	Constructed 10 commuter rail stations and rehabilitated Thika-Nanyuki line
			Implement low-carbon rail actions	Concept to electrify SGR 2B, 2C
	Development of the Kenya Railway Cities		Develop Nairobi and Eldoret Railway Cities	Mobilized resources and ground breaking for Nairobi Railway City undertaken
	Development, rehabilitation, expansion, and modernization of port infrastructure		Develop 1 st berth for Dongo Kundu SEZ; berth 19B and Shimoni port	First three berths completed, shimoni port commenced to 25% completion level
			Operationalize Lamu Port (equipping and pending infrastructural facilities)	Equipment procured and installed
			Develop and rehabilitate of ferry facilities (ramps, jetties and pedestrian holding bays)	Expanded and rehabilitated the landing ramps at Likoni channel, Island side and Mtongwe mainland
			Develop Cool Logistics Corridor for Kenya	MOU between Kenya and Netherlands signed

STATE DEPARTMENT FOR TRANSPORT*Annual Report and Financial Statements For the year ended 30, June 2023*

		Development of a multimodal transport system	Develop and Implement Intermodal Integration Strategy	Draft strategy in place
Quality of service, Safety, Security and environmental Sustainability	Improve quality of service, safety and security in service delivery and promote environmental sustainability	Mitigate risk factors in the transport sector	Develop and ensure compliance with standards and regulations	
			Enhance Road Safety Mainstreaming Programme	Road Safety is mainstreamed in all MDAs through PCs
			Review Regulations on Aviation Safety	5 KCAA regulations reviewed
		Enhance transport sector security	Review the LAPPSET corridor Security Master Plan	Draft Master Plan
			Enhance aviation safety and security	Achieved the ICAO threshold of 91%

Challenges

- i. Land acquisition and compensation variations between market value and owners' expectations leading to lengthy negotiations;
- ii. Inadequate funds for development and maintenance of transport infrastructure facilities leading to low investment in transport infrastructure;
- iii. Inadequate/ high turnover of technical staff;
- iv. Centralization and decentralization of ICT budget to Ministry of ICT and back to MDAs affected efficiency in service delivery
- v. Austerity measures and budget cuts curtailed realisation of planned activities;
- vi. Encroachment of land earmarked for transport facility developments;

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

- vii. Vandalism of assets in transport facilities;
- viii. Litigation processes leading to delays in implementation of projects;
- ix. Low compliance with transport rules, regulations and standards;
- x. Safety and security concerns;
- xi. Encroachment of transport infrastructure reserves;
- xii. high cost of land acquisition for expansion and relocation.

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

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

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

Opportunities

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

7. Management Discussion and Analysis

7.1 Analysis of Expenditure Trends for FY 2020/21 – 2022/23

This section provides the analysis of the Expenditure trends for the period 2020/21-2022/23.

Table 7.1.1: Analysis of Recurrent Approved Budget Vs Actual Expenditure (Kshs.Million)

Vote and Vote Details	Economic Classification	Approved Budget Allocation			Actual Expenditure		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
1092- State Department for Transport	GROSS	7,260	10,368	9,831	6,351	5,878	9,698
	AIA	6,573	8,677	9,179	5,699	5,569	9,125
	NET	687	1,691	651	652	309	573
	Compensation to Employees	196.80	177.00	199.70	193.30	168	185
	Transfers	6,800	9,964	9,425	5,986	5,569	9,364
	Other Recurrent	263	227	206.30	171	141	149
	<i>of Which</i>						
	Utilities	11	11	17	10	10	13
	Rent	-	-		-	-	
	Insurance						
	Rent	-	-		-	-	
	Subsidies	-	-		-	-	
	Gratuity	5	9	18	5	4	18
	Contracted Professionals (Guards & Cleaning)	12	12	10	11	11	15
Others	235	195	161	145	116	103	

Table 7.1.1 Presents the analysis of recurrent approved budget against the actual expenditure during the period under review. The approved budget was 7,260 million, 10,368 million and 9,831 million against expenditures of 6,351 million, 5,878 million and 9,703 million respectively. This translated to absorption rates of 87.48%, 56.69% and 99% respectively.

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

Table 7.1.2 Analysis by Category of Expenditure: Development (Kshs. Million)

Vote and Vote Details	Description	Approved Budget Allocation			Actual Expenditure		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
1092- State Department for Transport	Gross	66,981	985	2,662	57,174	411	577
	GoK	21,649	689	2,582	20,096	411	577
	Loans	12,101	296	80	11,595	-	-
	Grants	-	-	-	-	-	-
	Local AIA	33,231	-	-	25,483	-	-

Table 2.3 presents the analysis of development approved budget against the actual expenditure. The approved budget allocation was Kshs. 66,981 million, Kshs. 985 million and Kshs. 2,662 million in FY 2012/21, 2021/22 and 2022/23 respectively against expenditures of 57,174, 411 and 577 million respectively. This represents an absorption rate of 85.36%, 41.73% and 21.67% respectively.

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

7.2 Entity's key projects or investments decision implemented or ongoing indicating source of funds, project status, project costs and amount spent this far.

Project Code & Project Title	Estimated Cost of Project			Timeline		Actual Cumulative Exp up to September 2023	Outstanding Project Cost at September 2023	Project Completion on Physical % at September 2023	Allocation for FY 2023/24 Budget		Allocation for FY 2024/25 Budget		Allocation for FY 2025/26 Budget	
	Total Cost	GOK	Foreign	Start Date	Expected Completion Date				GOK	Foreign	GOK	Foreign	GOK	Foreign
Ksh Million														
1092107301 East African Trade and Transport Facilitation Project (MOT)	446.00	300.00	146.00	04/07/2012	30/06/2023	126.50	319.50	95	-	10.00	-	5.00	-	-
1092105101 Monitoring and Evaluation	500.00	500.00	-	continuous	continuous	105.04	400.00	continuous	26.00	50.00	-	57.00	-	-
1092105201 Refurbishment of Transcom House	450.00	450.00	-	07/01/2019	30/06/2026	16.00	434.00	25	60.00	74.00	-	78.00	-	-
1092106001 Horn of Africa Gateway Development Project	1,586.20	266.20	1,320.00	08/09/2020	30/06/2028	59.00	1,527.20	10	30.00	270.00	283.00	235.00	-	-
Total Programme 1 General Administration	2,982.20	1,516.20	1,466.00			306.54	2,680.70		116.00	270.00	417.00	375.00	-	-
1092101201 Isaka Airport Expansion Project	2,861.00	2,861.00	-	1/11/15	30/06/2024	1,736.00	1,125.00	40	70.00	-	68.00	87.00	-	-
1092104701 Kabunde Airstrip	600.00	450.00	150.00	01/07/2016	30/06/2025	425.00	175.00	25	-	115.00	-	-	-	-
1092104801 Kakamega Airstrip	550.00	550.00	-	01/07/2018	30/06/2024	412.50	137.50	25	-	57.00	-	-	-	-
1092105001 Migori Airstrip	1,500.00	1,500.00	-	03/07/2018	30/06/2027	326.50	1,173.50	25	211.00	-	50.00	-	-	-
1092104901 Kiata Airstrip	600.00	600.00	-	7/1/18	30/06/2025	312.50	287.50	25	130.00	-	71.00	-	-	-
1092101101 Malindi Airport Expansion Project	9,721.00	9,721.00	-	1/1/16	31/12/2024	2,796.00	6,925.00	21	-	-	350.00	389.00	-	-
1092105301 Lanet Airport Nakuru	3,100.00	3,100.00	-	04/01/2020	30/06/2026	555.76	2,544.24	15	203.00	-	50.00	50.00	-	-
1092104501 Wajir International Airport	200.00	200.00	-	01/12/2021	01/12/2022	25.00	175.00	85	-	-	-	150.00	-	-
1092107201 Angoma Airstrip - Maasai Mara	4,300.00	4,240.00	60.00	01/01/2020	30/06/2027	160.00	4,140.00	10	113.00	-	53.00	210.00	-	-
1092107801 Purchase of Aircraft Accident Investigation Equipment	2,400.00	2,400.00	-	07/01/2022	31/12/2025	-	2,400.00	1	149.00	-	113.00	86.00	-	-
Total Programme 2 Air Transport	25,832.00	25,622.00	210.00			6,749.26	19,082.74		876.00	927.00	972.00	972.00	-	-
1092108401 Smart Driving License - Road Safety	2,151.00	2,151.00	-	03/08/2017	6/30/23	1,775.50	375.50	71	500.00	-	508.50	500.00	-	-
1092108501 Safe Roads/Usalama Barabara	671.88	117.59	554.29	03/01/2020	31/10/2023	266.32	405.55	40	20.00	261.00	98.00	-	-	-
1092107101 Horn of Africa Gateway Development Project	3,089.06	435.78	2,653.28	22/01/2021	22/01/2029	439.13	2,649.93	14	30.00	660.00	481.06	198.00	469.10	162.90
Total Programme 3 Road Transport and Safety	5,911.94	2,704.37	3,207.56			2,480.95	3,430.98		550.00	921.00	1,087.54	198.00	969.10	142.90
1092105501 - Dongo Kundu Special Economic Zone - BETA	51,000.00	20,000.00	31,000.00	07/01/2020	30/06/2026	1,292.50	49,707.50	5	585.00	2,000.00	675.00	2,000.00	722.00	2,000.00
1092108701 Acquisition of Ferries for Lake Victoria	1,000.00	1,000.00	-	07/01/2023	30/06/2026	150.00	850.00	-	300.00	-	300.00	300.00	-	-
Total Programme 4 Marine Transport	52,000.00	21,000.00	31,000.00	88,770		1,442.50	50,557.50	5	885.00	2,000.00	975.00	2,000.00	1,022.00	2,000.00
1092105401 - Nairobi Commuter Rail	429.00	306.00	123.00	01/01/2016	31/12/2018	210.00	219.00	100	-	-	-	-	-	-
1092105504 - Railway Metro Line - Embakasi Station - BETA	7,400.00	7,400.00	-	01/01/2023	30/06/2024	-	7,400.00	Initial stage	201.00	-	2,000.00	1,030.00	-	-
1092105601 Rehabilitation of the Nairobi-Nanyuki-MGR Branch Line - BETA	2,940.00	2,940.00	-	01/07/2020	30/06/2023	2,312.00	628.00	75	284.00	-	-	-	-	-
1092107901 Construction of Naivasha ICD - Rehabilitation of Nakuru - Malaba MGR	10,100.00	10,100.00	-	01/10/2020	31/12/2022	7,500.00	2,600.00	74	-	-	-	-	-	-
1092108901 Riruta - Leriana - Ngong Railway Line	12,000.00	12,000.00	-	yet to commence	0.00	-	12,000.00	-	-	2,281.00	-	2,457.00	-	-
1092109001 Rehabilitation of Locomotives MGR	5,166.00	5,166.00	-	01/07/2021	30/06/2024	1,939.50	3,226.50	32	579.00	-	-	1,000.00	-	-
1092108801 Development of Nairobi Railway City - BETA	12,000.00	4,800.00	7,200.00	01/07/2022	30/06/2026	244.50	11,755.50	-	489.00	-	1,535.00	1,879.00	-	-
1092108301 Kisumu Marine School	466.00	466.00	-	01/07/2020	30/06/2023	349.50	116.50	100%	233.00	-	-	-	-	-
1092108101 Lesuru - Kitale MGR BETA	537.00	537.00	-	01/07/2021	30/06/2023	185.75	351.25	80%	83.50	-	-	-	-	-
1092108201 - G'gigi - Nyahururu MGR BETA	1,133.00	1,133.00	-	01/07/2021	30/06/2023	295.91	837.09	65%	66.50	-	-	-	-	-
1092108001 Kisumu - Butere MGR BETA	576.00	576.00	-	01/07/2021	30/06/2023	354.00	222.00	80%	48.00	-	-	-	-	-
1092109101 Mombasa to Nairobi SGR (Railway Development Levy)									37,396.00	30,082.00		30,240.00		
Total Programme 5 Rail Transport	52,747.00	45,424.00	7,323.00			13,391.16	39,355.84		39,380.00	34,363.00	1,535.00	34,727.00	1,879.00	1,879.00
1092103901 - LAPSSET Project (Transaction Advisory Services and Tech Assistance)	225.00	20.00	200.00	06/01/2017	30/06/2024	107.00	118.00	49	-	20.00	-	-	-	-
1092109301 LAPSSET Corridor Development Project Resilience Program	2,000.00	2,000.00	-	1/1/2022	30/12/2027	140.00	1,860.00	2	80.00	-	89.44	92.00	-	-
1092109201 Nairobi Bus Rapid Transport Project (BRT)	54,280.00	14,280.00	40,000.00	01/07/2019	30/09/2026	1,759.00	52,521.00	55	1,000.00	145.00	1,102.00	19.00	1,155.00	-
Total Programme 6 Transport Masterplanning and Coordination	54,505.00	16,300.00	40,200.00			2,004.00	54,499.00		1,080.00	165.00	1,191.44	19.00	1,247.00	-
TOTAL VOTE 1092000000	195,978.14	112,566.57	83,406.56			26,376.41	169,606.76		42,887.00	3,356.00	38,961.00	3,752.00	39,312.10	4,041.90

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

8. Environmental and Sustainability Reporting

Below is a brief highlight of our achievements in each pillar.

a. Sustainability strategy and profile

None

b. Environmental performance /climate change/ mitigation of natural disasters

The State Department has no policies in place in regards to biodiversity and waste management. However, the institution is guided by Presidential Directives and acts laid out by the government.

Currently SDoT is guided by the Presidential Directive 2022 on planting 10B trees by 2030. MDAs are required to rehabilitate and adopt public land in an effort to accelerate the achievement. The State Department is also guided by Environmental Conservation regulations under the EMCA

The State department implements Climate Change mitigation and adaptation actions in compliance with the Climate Change Act, 2016, amended 2023 whereby MDAs are tasked with upholding and mainstreaming climate change responses into development planning, decision-making and implementation of the policies, projects and programmes.

c. Employee welfare

- i) Recruitment is guided and done by the public service commission (as guided by Human resource policy and procedure Manual).
- ii) Skills improvement is done by the State Department in a structured manner. This starts from receipt of request, validation and approval by Ministerial Human Resource Management Advisory Committee (MHRMAC) followed by intervention programmes Implementation.
- iii) Appraisal is similarly done in a structured manner through the Government Human Resource Information System (GHRIS)
- iv) The safety committee as required by Occupational Safety and Health Act. (OSHA) is yet to be established.

d. Operational practices/ Market place practices

e. Responsible Competition Practice

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

f. Responsible Supply chain and supplier relations

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

g. Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

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

h. Product stewardship- outline efforts to safeguard consumer rights and interests

- iv. Provision of proper specifications for Goods, Works and Services, and adhering to them.
- v. Engaging the statutory bodies charged with overseeing quality e.g. KEBS.
- vi. Carrying out due diligence whenever in doubt, especially before award of contracts.

i. Community Engagements-

- v) The State Department participates in Kenya Communications Sports Organization (KECOSO) on yearly basis, in different venues. At the end of the sports event, sporting equipment are donated to the community (schools or such clubs) in the county where the games are held.
- vi) The tree planting exercises at Karlo Kiambu County and Orkulului Village, Kilonito, Kajiado involved both SDOT employees and the local community in planting indigenous trees.

9. Statement of Management Responsibilities

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

The Accounting Officer in charge of the State Department for Transport is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

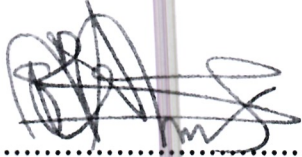
The Accounting Officer in charge of the State Department for Transport accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Transport financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Transport further confirms the completeness of the accounting records maintained for the State Department for Transport, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

Approval of the financial statements

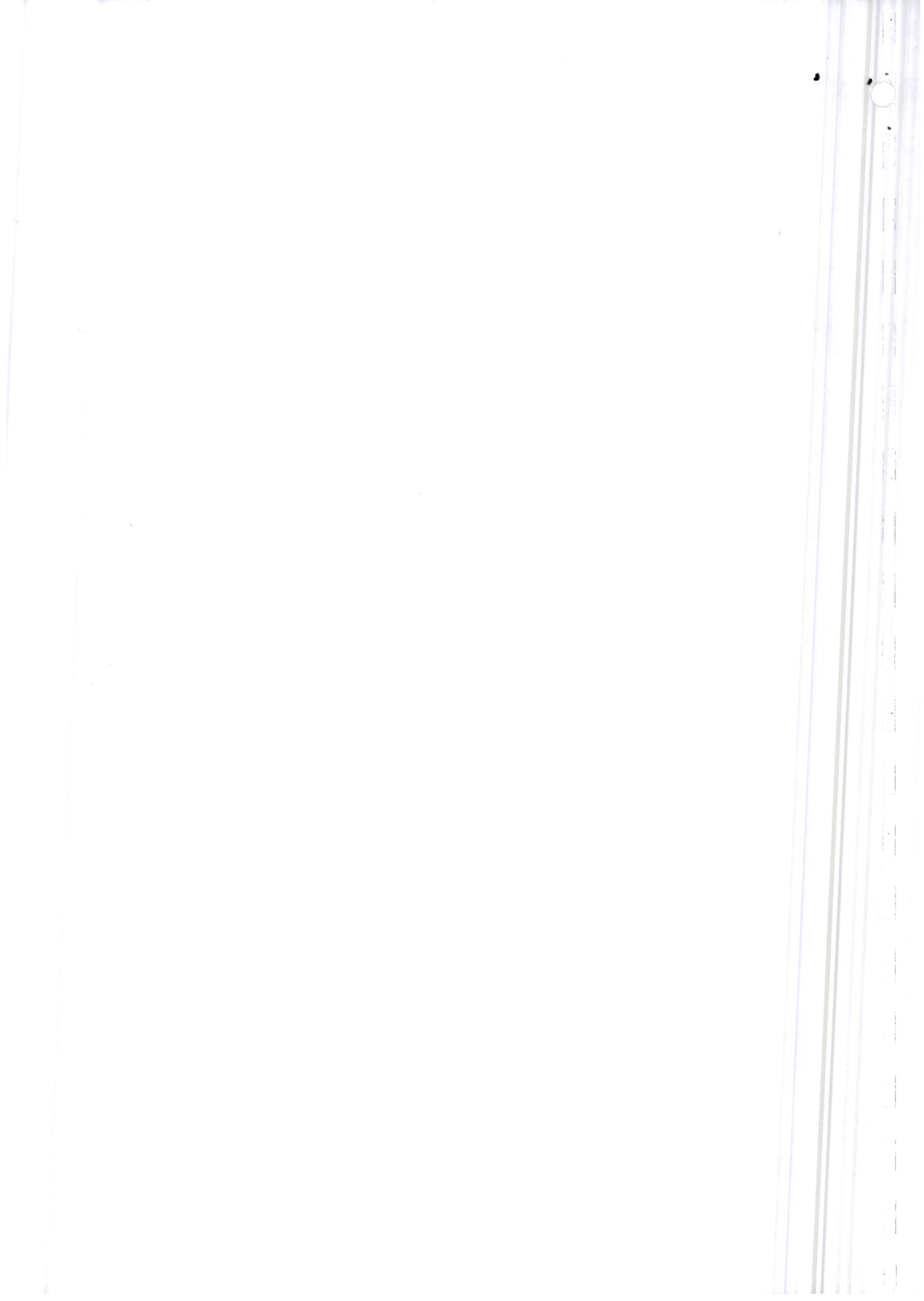
The State Department for Transport financial statements were approved and signed by the Accounting Officer on _____ 2023.



.....
Mr. Mohamed Daghar
Accounting Officer

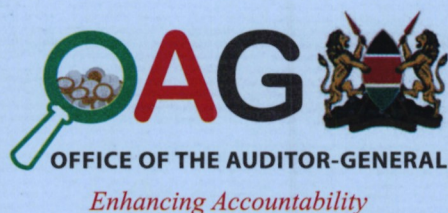


.....
James W. Thuita
Head of Accounting Unit
ICPAK M/No. 3381



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR TRANSPORT FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Transport set out on pages 1 to 27, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of

Report of the Auditor-General on State Department for Transport for the year ended 30 June, 2023

cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Transport as at 30 June, 2023 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 Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments and as disclosed in Note 4 to the financial statements, reflects an amount of Kshs.117,164,990 in respect of use of goods and services. However, scrutiny of the payment vouchers revealed the following anomalies;

- i) Included in use of goods and services is an amount of Kshs.10,180,206 in respect to utilities, supplies and services out of which an amount of Kshs.1,864,400 did not relate to the vote.
- ii) Included in use of goods and services is an amount is Kshs.7,492,931 in respect of foreign travel and subsistence expenditure out of which an amount of Kshs.2,346,302 related domestic travel.
- iii) In addition, the statement of receipts and payments reflects a balance of Kshs.71,434,797 in respect of acquisition of assets which, as disclosed in Note 7 to the financial statements includes an amount of Kshs.70,126,497 relating to Research, Studies, Project Preparation, Design and Supervision out of which an amount of Kshs.5,856,240 was wrongly charged.

In the circumstances, accuracy and completeness of expenditure amounting to Kshs.23,529,377 respectively could not be confirmed.

2. Outstanding Third-Party Deposits

The statement of financial assets and financial liabilities reflects an amount of Kshs.24,620,136 in respect of third-party deposits and retention for five (5) agencies as analyzed below:

	Name of the Third Party	Amounts (Kshs.)
1	Kenya Railways Retirees	21,950,404
2	Ministry of Roads	2,000,000
3	Elegant Ralph Technology	482,247

	Name of the Third Party	Amounts (Kshs.)
4	Regional Integration and Implementation Program RIIP	87,485
5	Staff Welfare	100,000
	Total	24,620,136

The balance of Kshs.21,950,404 in respect of unclaimed Kenya railways Retirees benefits has been lying in the State Departments Central Bank of Kenya Account for several years and not supported by a comprehensive list of the retirees and or beneficiaries showing amounts due to them. Further, the State Department did not explain reasons why the role of paying Kenya Railway retirees was transferred to them.

In the circumstances, the accuracy and the authenticity of the total amount of Kshs.24,620,136 in respect of third-party deposits and retention could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis amounts of Kshs.12,492,434,524 and Kshs.10,280,571,277 respectively resulting in an under-funding of Kshs.2,211,863,247 or 18% of the budget. Similarly, the State Department expended an amount Kshs.10,274,732,094 against an approved budget of Kshs.12,492,434,524 resulting in an under-expenditure of Kshs.2,217,702,430 or 34% of the budget. Major under expenditures were noted in use of goods and services, transfer to other government entities and acquisition of assets. The underfunding and under-expenditure affected the planned activities and have impacted negatively on service delivery to the public.

2. Pending Bills

Note 17.2 to the financial statements reflects pending accounts payable balance of Kshs.97,487,972 compared to Kshs.23,764,146 in the year 2021/2022. The justification of this huge movement from the previous year was not provided.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is however, not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Issues

In the audit report of the previous year, several issues were raised under the Basis for Qualified Opinion and under Report on Lawfulness and Effectiveness in Use of Public Resources. These issues remained unresolved contrary to the provisions of Section 149(2)(l) of the Public Finance Management Act, 2012 which require the Accounting Officers designated to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Delay in Completion of the Transport Data Centre

As previously reported, the State Department through the East Africa Trade and Transport Facilitation Project MOT-IDA Credit No. 4148-KE and 4977-KE awarded contract for the supply, installation, testing, commissioning and handover of a Transport Data Centre IT, networking, software and hardware on 30 September, 2014 at a cost of Kshs.130,739,261. The State Department entered into a Consultancy contract at a contract sum of Kshs.22,390,000. The consultancy agreement dated 4 July, 2012 was to run for a period of sixty-four (64) weeks with effect from the commencement or agreement date and ending on 25 September, 2013.

However, the contractor and the consultant had not completed the project to warrant the issuance of a completion certificate and official hand over of the facility. Available records revealed that the contractor has been paid Kshs.120,252,245 (92% of the contract sum) while the consultant had been paid Kshs.16,792,500 (75% of the contract sum) as at 30 June, 2023. Review of the State Department's financial statements for the financial year 2022/2023 revealed no update on the status of this facility, yet the contract agreements had long expired.

Management did not provide any explanation for the delay in the delivery of the project and the expected date of completion.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls 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 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 controls 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.


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 January, 2024

2

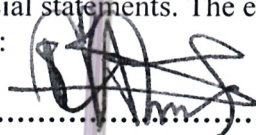
act 1

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023


11. Statement of Receipts and Payments for the Year ended 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Exchequer Releases	1	1,154,674,684	732,193,993
Transfers From Other Government Entities			
Miscellaneous Receipts	2	9,125,896,593	5,568,942,983
Total Receipts		10,280,571,277	6,301,136,976
Payments			
Compensation of Employees	3	185,430,176	166,510,941
Use of Goods and Services	4	117,164,990	131,220,107
Subsidies		-	
Grants and Transfers to Other Government Entities	5	9,882,834,233	5,916,442,983
Other Grants and Transfers		-	
Social Security Benefits	6	17,867,899	4,394,303
Acquisition of Assets	7	71,434,797	72,916,178
Other Payments			
Total Payments		10,274,732,094	6,291,484,512
Surplus/(Deficit)		5,839,183	9,652,464

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20-11-2023 and signed by:



Mohamed Daghar
 Accounting Officer



CPA James Thuita
 Head of Accounting Unit
 ICPAK M/No. 3381

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

12. Statement Of Financial Assets And Financial Liabilities As At 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	9A	30,459,319	54,735,614
Cash balances	9B	-	-
Total cash and cash equivalents		30,459,319	54,735,614
Imprests and advances	10	-	(801,293)
Total financial assets		30,459,319	53,934,321
Financial liabilities			
Third party deposits and retention	11	24,620,136	44,281,857
Net financial assets		5,839,183	9,652,464
Represented by			
Fund balance b/fwd.	12	9,652,464	275,677
Prior year adjustment	13	(9,652,464)	(275,677)
Surplus/(Deficit)for the year		5,839,183	9,652,464
Net financial position		5,839,183	9,652,464

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20-11-2023 and signed by:


.....

Mr. Mohamed Daghar
Accounting Officer


.....

CPA James W. Thuita
Head of Accounting Unit
ICPAK M/No. 3381

STATE DEPARTMENT FOR TRANSPORT**Annual Report and Financial Statements For the year ended 30, June 2023****13. Statement of Cash Flows For The Year Ended 30th June 2023**

Description	Notes	2022/2023 Kshs	2021/2022 Kshs
Operating Activities			
Receipts			
Exchequer releases	1	1,154,674,684	732,193,993
Miscellaneous receipts	2	9,125,896,593	5,568,942,983
Total Receipts		10,280,571,277	6,301,136,976
Payments			
Compensation of employees	3	185,430,176	166,510,941
Use of goods and services	4	117,164,990	131,220,107
Transfers to other government units	5	9,882,834,233	5,916,442,983
Social security benefits	6	17,867,899	4,394,303
Total Payment		10,203,297,297	6,218,568,334
Net receipts/(payments)		77,273,980	82,568,642
Adjusted For:			
Adjustments during the year		(9,652,464)	(275,677)
Decrease/(Increase) in accounts receivable	14	(801,293)	801,293
Increase/(Decrease) in deposits and retention	15	(19,661,721)	17,450,072
Net Cash Flow from Operating Activities		47,158,501	100,544,329
Cash flow From Investing Activities			
Acquisition of assets	7	(71,434,797)	(72,916,178)
Net Cash Flows from Investing Activities		(71,434,797)	(72,916,178)
Cash flow From Financing Activities			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(24,276,296)	27,628,152

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

Description	Notes	2022/2023 Kshs	2021/2022 Kshs
Cash & Cash Equivalent at Start of The Year	9	54,735,614	27,107,462
Cash & Cash Equivalent at End of The Year	9	30,459,319	54,735,614

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20-11-2023 and signed by:



Mr. Mohamed Daghar
Accounting Officer



CPA James W. Thuita
Head of Accounting Unit
ICPAK M/No. 3381

14. Statement of Comparison of Budget and Actual Amounts for FY2022/2023

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Exchequer releases	2,295,000,000	1,017,984,524	3,312,984,524	1,154,674,684	2,158,309,840	35%
Miscellaneous receipts	8,677,000,000	502,450,000	9,179,450,000	9,125,896,593	53,553,407	99%
Total Receipts	10,972,000,000	1,520,434,524	12,492,434,524	10,280,571,277	2,211,863,247	82%
Payments						
Compensation of employees	196,000,000	3,700,000	199,700,000	185,430,176	14,269,825	93%
Use of goods and services	806,014,921	(575,234,801)	230,780,120	117,164,990	113,615,130	51%
Transfers to other government entities	9,677,000,000	2,258,334,233	11,935,334,233	9,882,834,233	2,052,500,000	83%
Social security benefits	12,140,347	5,727,552	17,867,899	17,867,899	0	100%
Acquisition of assets	280,844,732	(172,092,460)	108,752,272	71,434,797	37,317,475	66%
Total Payments	10,972,000,000	1,520,434,524	12,492,434,524	10,274,732,094	2,217,702,430	82%
Surplus/ Deficit				5,839,183	(5,839,183)	

a) *Variance analysis*: Significant underutilization (below 90% of utilization) on Exchequer releases 35%, use of Goods 51% and Services and Acquisition of Assets 66% was occasioned by lack of exchequer Issue.

b) *Reallocations within the year*: Changes between the original and final budget are as a result of reallocations within the budget. The entity financial statements were approved on 20-11-2023 and signed by:



Mr. Mohamed Daghar
Accounting Officer



CPA James W. Thuita
Head of Accounting Unit
ICPAK M/No. 3381

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/2023

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	945,000,000	(293,617,641)	651,382,359	577,991,849	73,390,510	89%
Miscellaneous receipts	8,677,000,000	502,450,000	9,179,450,000	9,125,095,300	54,354,700	99%
Total Receipts	9,622,000,000	208,832,359	9,830,832,359	9,703,087,149	127,745,210	99%
Payments						
Compensation of employees	196,000,000	3,700,000	199,700,000	185,430,176	14,269,825	93%
Use of goods and services	431,918,497	-276,352,911	155,565,586	114,868,310	40,697,276	74%
Transfers to other Government entities	8,964,000,000	460,834,233	9,424,834,233	9,364,834,233	60,000,000	99%
Social security benefits	12,140,347	5,727,552	17,867,899	17,867,899	-	100%
Acquisition of assets	17,941,156	14,923,485	32,864,641	14,744,588	18,120,053	45%
Total Payments	9,622,000,000	208,832,359	9,830,832,359	9,697,745,205	133,087,154	99%
Surplus/Deficit				5,341,944	(5,341,944)	

a) **Variance analysis:** Significant underutilization (below 90% of utilization) on Exchequer releases 89%, Use of Goods 74% and Acquisition of Assets 45% was occasioned by lack of Exchequer Issue.

b) **Reallocations within the year:** Changes between the original and final budget are as a result of reallocations within the budget.

The entity financial statements were approved on 20-11-2023 and signed by:



 Mr. Mohamed Daghar

Accounting Officer



CPA James W. Thuita
 Head of Accounting Unit
 ICPAK M/No. 3381

14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/2023

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	1,350,000,000	1,311,602,165	2,661,602,165	576,682,835	2,084,919,330	22%
Miscellaneous receipts				801,293	(801,293)	
Total Receipts	1,350,000,000	1,311,602,165	2,661,602,165	577,484,128	2,084,118,037	22%
Payments						
Use of goods and services	374,096,424	(298,881,890)	75,214,534	2,296,680	72,917,854	3%
Transfers to other Government entity	713,000,000	1,797,500,000	2,510,500,000	518,000,000	1,992,500,000	21%
Acquisition of assets	262,903,576	(187,015,945)	75,887,631	56,690,209	19,197,422	75%
Total Payments	1,350,000,000	1,311,602,165	2,661,602,165	576,986,889	2,084,615,276	22%
Surplus/Deficit	-	-	-	497,239	(497,239)	


(a) Variance analysis: significant underutilization (below 90% of utilization) on Exchequer releases 22%, Use of Goods 3%, Transfers to Other Government Entities 21% and Acquisition of Assets 75% was occasioned by lack of Exchequer release.

(b) Reallocations within the year: changes between the original and final budget are as a result of reallocations within the budget.

The entity financial statements were approved on 20-11-2023 and signed by:



Mr. Mohamed Daghar
 Accounting Officer



CPA James W. Thuita
 Head of Accounting Unit
 ICPAK M/No. 3381

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

14 (c) Budget Execution by Programmes and Sub-Programmes for FY2023

Programme/Sub-programme	Original Budget 2023 Kshs	Adjustments	Final Budget	Actual on comparable basis 2023 Kshs	Budget utilization difference Kshs
201000000					
201020000	367,846,736		367,846,736	233,964,509	133,882,227
201030000	51,926,035		51,926,035	43,459,320	8,466,715
201040000	3,285,121		3,285,121	2,174,719	1,110,402
203000000					
203010000	1,892,500,000		1,892,500,000		1,892,500,000
204000000					
204010000	1,070,830,177		1,070,830,177	1,071,449,864	(619,686.90)
205000000					
205010000	8,343,373,438		8,343,373,438	8,261,772,062	81,601,376
216000000					
216010000	762,673,017		762,673,017	661,911,620	100,761,397
Total	12,492,434,524		12,492,434,524	10,274,732,094	2,217,702,430

15. Notes to the Financial Statements

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 Transport. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

- i. Horn of Africa Gateway Development Project Credit No- 6768-KE*

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.

Significant Accounting Policies

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

a) Recognition of Receipts

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

(i) 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*.

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

Significant Accounting Policies (Continued)

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 4 to the financial statements.

Significant Accounting Policies (Continued)

vi) In-kind contributions

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

vii) Third Party Payments

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

c) 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 and retentions. As of 30th June 2023, this amounted to Kshs 24,620,136 compared to Kshs 42,566,959 in prior period as indicated on note 9A. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

d) Imprests and advances

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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

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 for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) 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. 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

was approved by Parliament in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were xx number of 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.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Transport does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 17.3 and Annex 7 of this financial statement is a register of the contingent liabilities in the year.

STATE DEPARTMENT FOR TRANSPORT*Annual Report and Financial Statements For the year ended 30, June 2023***Notes to the Financial Statements****1 Exchequer releases**

Description	2022/2023	2021/2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	83,076,545.35	69,000,000
Total Exchequer Releases for quarter 2	95,403,242.00	104,263,300
Total Exchequer Releases for quarter 3	45,120,488.60	362,681,801
Total Exchequer Releases for quarter 4	931,074,408.10	196,248,892
Total	1,154,674,684	732,193,993

2 Miscellaneous Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from Incidental Sales by Non-Market Establishments	9,119,450,000	5,508,942,983
Others receipts no classified elsewhere	6,446,593	60,000,000
Total	9,125,896,593	5,568,942,983

3 Compensation to Employees

Description	2022/2023	2021/2022
	Kshs	Kshs
Basic salaries of permanent employees	115,510,487	102,368,332
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	69,919,688	64,142,609
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Total	185,430,176	166,510,941

Increase in compensation of employees was occasioned by inter-Ministerial Transfers in the Ministry.

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

4 Use of Goods and Services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	10,180,206	7,951,859
Communication, supplies and services	5,203,138	3,433,809
Domestic travel and subsistence	22,141,124	22,062,581
Foreign travel and subsistence	7,492,931	5,106,969
Printing, advertising and information supplies & services	7,312,162	4,173,117
Rentals of produced assets	3,025,560	6,152,865
Training expenses	9,125,178	15,046,237
Hospitality supplies and services	12,764,051	10,645,582
Specialized materials and services	7,409,918	16,444,773
Office and general supplies and services	8,094,107	3,913,557
Fuel Oil and Lubricants	6,578,370	5,540,812
Other operating expenses	12,511,206	17,932,476
Routine maintenance – vehicles and other transport equipment	1,184,299	4,332,289
Routine maintenance – other assets	4,142,740	8,483,180
Total	117,164,990	131,220,107

A drop in Use of Goods and services was occasioned by lack of exchequer release by the National Treasury.

STATE DEPARTMENT FOR TRANSPORT*Annual Report and Financial Statements For the year ended 30, June 2023***Notes to the Financial Statements (Continued)****5 Grants and Transfers to other Government Entities**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	9,364,834,233	5,568,942,983
Capital grants to government agencies and other level of govt	518,000,000	347,500,000
Total	9,882,834,233	5,916,442,983

The rise in Transfer to Other Government Entities was occasioned by additional SAGAs in the State Department during the year.

5 b: Transfers to self – reporting entities in the year

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

Description	Recurrent	Development	Total for the	2021-2022
	Kshs	Kshs	year 2022-2023	Kshs
Transfers to SAGAs and SCs				
Kenya Airports Authority	-	50,000,000	50,000,000	347,500,000
Kenya Airports Authority		-	-	60,000,000
Kenya Ports Authority	-	350,000,000	350,000,000	-
National Transport and Safety Authority (NTSA)	654,005,000		654,005,000	-
LAPSSET Corridor	93,829,233	118,000,000	211,829,233	-
Kenya Civil Aviation Authority	8,114,000,000	-	8,114,000,000	5,508,942,983
Kenya Ferry Services	503,000,000		503,000,000	
Total	9,364,834,233	518,000,000	9,882,834,233	5,916,442,983

- i. We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement.*
- ii. KCAA A.I.A Budget as captured in the State Department was Kshs.8,114,000,000 but the Actual collection totals Kshs. 10,147,689,576 resulting to an overcollection of Kshs. 2,033,689,576.*

STATE DEPARTMENT FOR TRANSPORT**Annual Report and Financial Statements For the year ended 30, June 2023**

- iii. *NTSA A.I.A Budget was Kshs. 502,450,000 but the actual collection totals Kshs 757,089,174 resulting to and overcollection of Kshs 254,639,174.*
- iv. *Kenya Ferry Services Budget was Kshs.503,000,000 but the actual collection totals Kshs 552,525,000 resulting to an overcollection of Kshs. 49,525,000.*

6 Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government pension and retirement benefits	17,867,899	4,394,303
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Social Benefits to the aged (above 70 years)	-	-
Total	17,867,899	4,394,303

The above Social Security Benefits paid during the year relates to the following officers;

<i>Name</i>	<i>Kshs</i>	<i>Particulars</i>
<i>Joseph Njoroge</i>	<i>13,582,087</i>	<i>Service Gratuity</i>
<i>Fredrick Kabunge</i>	<i>2,451,852</i>	<i>Service Gratuity</i>
<i>Mathias Ombasa</i>	<i>1,833,960</i>	<i>Service Gratuity</i>

7 Acquisition of Assets

Non -Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Refurbishment of Buildings	1,308,300	4,822,474
Research, Studies, Project Preparation, Design & Supervision	70,126,497	68,093,704
Acquisition of Intangible Assets	-	-
Sub-total	71,434,797	72,916,178
Financial Assets		
Other Foreign Enterprises	-	-
Sub-total	-	-
Total	71,434,797	72,916,178

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

Notes to the Financial Statements (Continued)

8 Other Expenses

Explanation	2022/2023	2021/2022
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
Total	-	-

9 Cash and Bank Accounts

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts (Note 19 A)	30,459,319	54,735,614
Cash on hand (Note 19 B)	-	-
Total	30,459,319	54,735,614

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2022-2023	2021-2022
				Kshs	Kshs
Central Bank of Kenya, 1000209968, Kes- Rec- State Depart. for Transport	Kes	Recurrent	-	5,832,571	7,823,210
Central Bank of Kenya, 1000209879, Kes Deve – State Depart. for Transport	Kes	Development	-	6,612	4,345,444
Central Bank of Kenya, 1000212551 Kes Dep- State Depart. for Transport	Kes	Deposits	-	24,620,136	42,566,959

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

Total				30,459,319	54,735,614
--------------	--	--	--	-------------------	-------------------

10 : Imprests and Advances

<i>Description</i>	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Government Imprests	-	801,293
Clearance Account	-	-
Total	-	801,293

Imprests and advances Aging analysis.

	2022/2023	% of the total	2021/2022	% of the total
Under one year	-	-	801,293	100%
1-2 years	-	-	-	-
Total	-	-	801,293	100%

11 Third party deposits and retention

<i>Description</i>	<i>2022-2023</i>		<i>2021-2022</i>	
	Kshs		Kshs	
Retention	482,247		-	
Deposits	24,137,889		42,566,959	
Other liabilities	-		1,714,897	
Total	24,620,136		44,281,856	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year	187,485	1%	-	-
1-2 years	482,247	2%	-	-
2-3 years	2,000,000	8%	-	-
Over 3 years	21,950,404	89%	-	-
Total	24,620,136	100%	-	-

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

Deposit Analysis is provided below;

PERIOD	PAYEE	AMOUNT
2015/2022	Kenya Railway Retirees	21,950,404
20/09/2020	Ministry of Roads	2,000,000
6/7/2022	Elegant Ralph. Technology	482,247
25/9/2022	Regional Integration and Implementation Programme (RIIP)	87,485
17/02/2023	Staff Welfare	100,000

12 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts	54,735,614	27,107,462
Cash in hand	-	-
Imprests and advances	(801,293)	-
Third party deposits and retention	(44,281,857)	(26,831,785)
Total	9,652,464	275,677

13 Prior Year Adjustments

	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f 2022-2023
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	54,735,614	(12,168,654)	42,566,960
Cash In Hand	-	-	-
Imprests and advances	(801,293)	801,293	-
Third party deposits and retention	(44,281,857)	1,714,897	(42,566,960)
Unclassified Deposits	-	-	-
	9,652,464	(9,652,464)	-

STATE DEPARTMENT FOR TRANSPORT*Annual Report and Financial Statements For the year ended 30, June 2023*

--	--	--	--

Notes to the Financial Statements (Continued)

The prior year adjustments to bank balances represent unspent balances of the financial year 2021/221 which were surrendered back to the National Treasury vide **EFT no FT222068HQ1P** from **Recurrent** bank Account and **EFT No FT22206NJ9MB** from **Development** Account. Imprests and advances returned cheque for 801,293 was received in the financial year 2022/23.

14 (Increase)/ Decrease in Advances and Imprests

Description	2022-2023	2021-2022
	Kshs	Kshs
Receivables As At 1 st July (A)	(801,293)	-
Receivables As At 30 th June (B)	-	(801,293)
(Increase)/ Decrease in Receivables (C=(B-A))	(801,293)	801,293

15 Increase/ (Decrease) in Retention and Third-Party Deposits

Description	2022-2023	2021-2022
	Kshs	Kshs
Payables As At 1 st July	44,281,856	
Payables As At 30 th June	24,620,136	44,281,857
Increase/ (Decrease) In Payables	(19,661,721)	17,450,072

16 Related Party Disclosures

The following comprise of related parties to the State Department for Transport

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

STATE DEPARTMENT FOR TRANSPORT*Annual Report and Financial Statements For the year ended 30, June 2023***17 Other Important Disclosures****17.1 Related party transactions:**

Description	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation	-	-
Transfers to Related Parties		
Transfers to other MDAs	-	-
Transfers to SCs and SAGAs	9,882,834,233	5,916,442,983
Transfers to Development Project - HoAGDP	-	-
Total Transfers to Related Parties	9,882,834,233	5,916,442,983
Purchase of Goods and Services		
Purchase of Electricity from KPLC	-	-
Purchase of Water from Govt Service Providers	-	-
Rent paid to Govt. Agencies	-	-
Training Fees paid to Govt Agencies	-	-
Conference Facilities hired from Govt. Agencies	-	-
Others (Specify)	-	-
Total Goods and Services paid to Govt. Agencies	-	-
Transfers from Related Parties		
Transfers from the Exchequer	1,154,674,684	732,193,993
Transfers from other MDAs	-	-
(Insert any other Transfers Received from Govt.)	-	-
Total Transfers from Related Parties	1,154,674,684	732,193,993

Other important disclosures (continued)

17.2 Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2021- 2022	Additions for the period	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	-	-	-	-
Construction of Civil Works	-	-	-	-
Supply of Goods	14,515,915	15,772,757	7,009,030	23,279,642
Supply of Services	9,248,232	69,610,667	4,650,569	74,208,330
Total	23,764,147	85,383,424	11,659,599	97,487,972

Liabilities were not paid at year end due to budget cuts and lack of exchequer release.

17.3: Contingent Liabilities

27.6 Contingent liabilities	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Court case against State Department for Transport	-	-
Transport Data Centre Unresolved Outstanding Balances	-	41,597,500
Contingent liabilities arising from PPPs	-	-
Total	-	41,597,500

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

Notes to the Financial Statements (Continued)

17.4 Progress on follow up of Prior Years Auditor-General’s recommendations.

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unsupported Adjustments	explained	Awaiting PAC Recommendations	
2	Unexplained variances	Reconcilled	Awaiting PAC Recommendations	
3	Transfers to other Government Entities	Explained	Awaiting PAC Recommendations	
4	Expenditure Wrongly Classified as Rentals of Produced Assets	Explained	Awaiting PAC Recommendations	
5	Unexplained IFMIS Payments	Explained	Awaiting PAC Recommendations	
6	Unsupported Accounts Payable Balance	Explained	Awaiting PAC Recommendations	
6	Pending Bills	Explained	Awaiting PAC Recommendations	
7	Budgetary Control and Performance- Under-expenditure	Explained	Awaiting PAC Recommendations	
8	One Third of Basic Salary Rule- Non compliance	Explained	Awaiting PAC Recommendations	

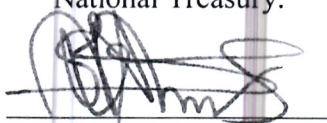
STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
9	PAYE- Failure to Deduct	Explained	Awaiting PAC Recommendations	
10	Allowanced paid outside IPPD	Explained	Awaiting PAC Recommendations	
11	Donor Fund Projects- Non Submission of Financial Statements	Explained	Awaiting PAC Recommendations	
12	Transport Data Centre - Delay in completion	Explained	Awaiting PAC Recommendations	

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 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.



Mr. Mohamed Daghar
Accounting Officer



CPA James W. Thuita
Head of Accounting Uni

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

18. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoice d/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Supply of goods								
R H DEVANI LIMITED		BEING PAYMENT OF GASOLINE OR PETROL	1,699,110		-	-	1,699,110	Lack of Exchequer
VEASA AGENCIES		SUPPLY OF GOODS; PRINTERS	213,000		-	-	213,000	Lack of Exchequer
VEASA AGENCIES		SUPPLY OF GOODS; TONERS	354,200		-	-	354,200	Lack of Exchequer
PAXWIDE ENTERPRISES		SUPPLY OF STATIONARIES	374,800		-	-	374,800	Lack of Exchequer
GWAKO ENTERPRISES		SUPPLY OF ITEMS; CAMERA TRIPOD; STAND	235,000		-	-	235,000	Lack of Exchequer
WENDSTER AND WENLICE		SUPPLY OF ITEMS; PRINTER OR COPIER PAPER	322,750		-	-	322,750	Lack of Exchequer
GOLDPAL ENTERPRISES		SUPPLY OF GOODS; BANNERS	359,000		-	-	359,000	Lack of Exchequer
ALFAJIRI KENYA LTD		SUPPLY OF MENS SHIRTS	800,000		-	-	800,000	Lack of Exchequer

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

TJJOFA ENTERPRISES	SUPPLY OF ITEMS; TONERS	268,000	-	-	Lack of Exchequer
WENSTER AND WENDLICE	SUPPLY OF GOODS	417,950	-	-	Lack of Exchequer
MAKIMACUS AGENCIES	SUPPLY OF ITEMS; TONERS	501,440	-	-	Lack of Exchequer
SEMUNYAMO GENERAL STORE	SUPPLY OF ITEMS; TONERS	200,000	-	-	Lack of Exchequer
SASHATI ENTERPRISES	SUPPLY OF ITEMS; PRINTER, COPIER PAPER	260,000	-	-	Lack of Exchequer
WELLINGTON ENTERPRISES	SUPPLY OF ITEMS; MULFUNCTIONAL PRINTER	700,000	-	-	Lack of Exchequer
GLOJAN ENTERPRISES	SUPPLY OF VARIOUS ITEMS STATIONARIES	509,750	-	-	Lack of Exchequer
TJJOFA ENTERPRISES	TONER \$CARTRIDGE	469,000	-	-	Lack of Exchequer
KATEMACH INVESTMENT	BEING PAYMENT FOR DIGITAL PRINTING (PRESIDENTIAL POTRAITS)	846,000	-	-	Lack of Exchequer
JACKMER VENTURE	SUPPLY OF ONION SKIN PAPER	597,600	-	-	Lack of Exchequer
RWALOS ENTERPRISES	PRINTER OR COPIER PAPER, RECORD BOOK, STANDARD ENVELOPES	802,500	-	-	Lack of Exchequer
NAYRAM SUPPLIES	CARTILAGE \$TONER	834,200	-	-	Lack of Exchequer
SEMUNYAMO GENERAL STORE	TONER \$CARTRIDGE	177,600	-	-	Lack of Exchequer
				177,600	Lack of Exchequer

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

M/S WELLINGTON ENTERPRISES	TONERS SUPPLY	536,000	-	-	Lack of Exchequer
VERSIM ENTERPRISES	SUPPLY OF SPILL KITS	4,600,000	-	-	Lack of Exchequer
R H DEVANI	GASOLINE AND PETROL	199,908	-	-	Lack of Exchequer
VINPET ENTERPRISE	CLEANING MATERIALS	839,294	-	-	Lack of Exchequer
R H DEVANI LIMITED	BEING PAYMENT OF GASOLINE OR PETROL	1,699,110	-	-	Lack of Exchequer
VEASA AGENCIES	SUPPLY OF GOODS; PRINTERS	213,000	-	-	Lack of Exchequer
VEASA AGENCIES	SUPPLY OF GOODS; TONERS	354,200	-	-	Lack of Exchequer
PAXWIDE ENTERPRISES	SUPPLY OF STATIONARIES	374,800	-	-	Lack of Exchequer
GWAKO ENTERPRISES	SUPPLY OF ITEMS; CAMERA TRIPOD; STAND	235,000	-	-	Lack of Exchequer
WENDSTER AND WENLICE	SUPPLY OF ITEMS; PRINTER OR COPIER PAPER	322,750	-	-	Lack of Exchequer
Sub Total		23,279,642	-	-	
Supply Of Services					
TELCOM KENYA LIMITED	BEING PAYMENT FOR TELCOM LINE BILLS	27,021	-	-	Lack of Exchequer
TELCOM KENYA LIMITED	BEING PAYMENT FOR TELCOM LINE BILLS FOR THE MONTH OF JANUARY 2022	70,334	-	-	Lack of Exchequer
GOVERNMENT ADVERTISING AGENCY	ADVERTISING SPACE		-	-	Lack of Exchequer
INSTITUTE OF HUMAN RESOURCE	ANNUAL HRM CONFERENCE	233,669	-	-	Lack of Exchequer
		829,400	-	-	Lack of Exchequer

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

SAFARICOM LIMITED	PAYMENT FOR WIFI INTERNET	76,577	-	-	-	76,577	Lack of Exchequer
MERICA HOTEL	BEING PAYMENT FOR BOARDS, COMMITIES, CONFERENCES AND SEMINERS	171,500	-	-	-	171,500	Lack of Exchequer
BASSELS AUTO SERVICES	BEING PAYMENT OF PLANT, MACHINERY AND EQUIPMENT MAINTAINANCE	363,776	-	-	-	27,021	Lack of Exchequer
ANCHOR SECURITY SERVICE	BEING PAYMENT OF SECURITY GUARDS	600,242	-	-	-	600,242	Lack of Exchequer
ANCHOR SECURITY	BEING PAYMENT OF SECURITY GUARDS	1,800,726	-	-	-	1,800,726	Lack of Exchequer
BASSELA AUTO SERVICES	BEING REPAIR OF VEHICLE	453,676	-	-	-	453,676	Lack of Exchequer
ELEVATOR GENERAL	PLANT, MACHINERY & EQUIPMENT MAINTAINANCE	109,440	-	-	-	109,440	Lack of Exchequer
DOSLEY AGENCIES	TRANSPORTATION COST	360,400	-	-	-	360,400	Budget cuts
PAGO AIRWAYS	TRANSPORTATION COST	747,225	-	-	-	747,225	Lack of Exchequer
PAGO AIRWAYS	TRANSPORTATION COST	890,525	-	-	-	890,525	Lack of Exchequer
VICMA SOLUTION	AUTOMOBILE OR TRUCK	333,900	-	-	-	333,900	Lack of Exchequer
GOLDEN YEARS SUPPLIERS	BUILDING, CLEANING SERVICES	271,440	-	-	-	271,440	Lack of Exchequer
GOLDEN YEARS SUPPLIERS	BUILDING, CLEANING SERVICES	271,440	-	-	-	271,440	Lack of Exchequer
ANCHOR SECURITY SERVICES	SECURITY GUARD SERVICES	600,242	-	-	-	600,242	Lack of Exchequer
STEPWORTH ENTERPRISES	UNIFORM	633,500	-	-	-	633,500	Lack of Exchequer

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

HADLE TRANSPORTERS AND CONSTRUCTION CO.	BEING PAYMENT FOR EXTERMINATION OR FUMIGATION SERVICES	1,226,712	-	-	1,226,712	Lack of Exchequer
MERICA HOTEL	SUPPLY OF GOODS; BANNERS	105,000	-	-	105,000	Lack of Exchequer
ANCHOR SECURITY SERVICES	SECURITY GUARD SERVICES	600,242	-	-	600,242	Lack of Exchequer
DOSLEY AGWNCIES	PROVISION PF AIRTICKETS	1,880,200	-	-	1,880,200	Lack of Exchequer
NORTCOAST BEACH HOTEL	CONFERENCES & SEMINARS	385,000	-	-	385,000	Lack of Exchequer
M/S HOTEL WATERBUCK LIMITED	CONFERENCE FACILITIES	1,886,500	-	-	1,886,500	Lack of Exchequer
TRAWELL COMPANY	TRANSPORTATION COSTS	398,220	-	-	398,220	Lack of Exchequer
PINEMORE CONSTRUCT	DIGITAL PRINTING	685,560	-	-	685,560	Lack of Exchequer
SUPER BREAK	TRANSPORTATION COSTS	376,110	-	-	376,110	Budget cuts
TRAVELL AGENCY	TRANSPORTATION COSTS	429,700	-	-	429,700	Lack of Exchequer
FLIGHT CENTER TRAVELS	TRANSPORTATION COSTS	182,100	-	-	182,100	Lack of Exchequer
FLIGHT CENTER TRAVELS	TRANSPORTATION COSTS	1,858,325	-	-	1,858,325	Lack of Exchequer
TRAWELL TRAVEL	TRANSPORTATION COSTS	297,500	-	-	297,500	Lack of Exchequer
NORTHCOAST BEACH HOTEL	CONFERENCES & SEMINARS	1,527,400	-	-	1,527,400	Lack of Exchequer
KYAKA HOTEL	CONFERENCE FACILITIES	302,760	-	-	302,760	Lack of Exchequer
THE STANDARD GROUP LTD	ADVERTISING SPACE	356,120	-	-	356,120	Lack of Exchequer
THE NATION MEDIA GROUP	ADVERTISING SPACE		-	-		Lack of Exchequer

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

GOVERNMENT ADVERTISING AGENCY	ADVERTISING SPACE	233,669	-	-	233,669	Lack of Exchequer
GOVERNMENT ADVERTISING AGENCY	ADVERTISING SPACE	401,164	-	-	401,164	Lack of Exchequer
RECORDS AND INFORMATION MANAGEMENT	E.A. CONFERENCE FEE.	233,160	-	-	233,160	Lack of Exchequer
TRAWELL COMPANY LTD	BEING PAYMENT FOR TRANSPORTATION COST	2,390,760	-	-	2,390,760	Lack of Exchequer
THE INSTITUTE OF INTERNAL AUDITORS	CONFERENCE FEES FOR THE INTERNAL AUDITORS	348,000	-	-	348,000	Lack of Exchequer
KORA NETWORK LIMITED	HIRE OF TRANSPORT.	2,860,000	-	-	2,860,000	Lack of Exchequer
FLIGHT CENTER TRAVELS	TRANSPORTATION COSTS	806,100	-	-	806,100	Lack of Exchequer
GOVERNMENT ADVERTISING AGENCY	DIGITAL PRINTING	292,106	-	-	292,106	Lack of Exchequer
ITEC ENGINEERING LTD	CONSULTANCY	750,000	-	-	750,000	Budget cuts
PAGO AIRWAYS	TRANSPORTATION COSTS	36,500	-	-	36,500	Lack of Exchequer
EMPOLOS HOTEL LIMITED	CONFERENCES & SEMINARS	240,000	-	-	240,000	Budget cuts
HADLE TRANSPORTERS & CONSTRUCTION LTD	REFURBISHMENT	4,890,200	-	-	4,890,200	Lack of Exchequer
NORTH COAST BEACH HOTEL	CONFERENCES & SEMINARS	508,000	-	-	508,000	Lack of Exchequer
INSTITUTE OF HUMAN RESOURCE	CONFERENCE FEE	116,000	-	-	116,000	Lack of Exchequer
EMPOLOS HOTEL LIMITED	CONFERENCES & SEMINARS	800,000	-	-	800,000	Lack of Exchequer

STATE DEPAKIMENI FOR IKANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

TRAWELL COMPANY LIMITED	TRANSPORTATION COSTS	677,105	-	-	677,105	Lack of Exchequer
TRAWELL COMPANY LIMITED	TRANSPORTATION COSTS	720,445	-	-	720,445	Budget cuts
INSTITUTE OF HRM	CONFERENCES & SEMINARS	406,000	-	-	406,000	Lack of Exchequer
SUPER BREAK TRAVELL AGENCY	TRANSPORTATION COSTS	993,325	-	-	993,325	Budget cuts
SINETECH ELECTRICAL & ELECTRONICS LTD	REFURBISHMENT		-	-		
TRAWELL COMPANY	TRANSPORTATION COSTS	4,694,810	-	-	4,694,810	Budget cuts
TALLONS AFRICA LIMITED	REFURBISHMENT	524,490	-	-	524,490	Budget cuts
SUPER BREAK TRAVELL AGENCY	TRANSPORTATION COSTS	3,358,084	-	-	3,358,084	Budget cuts
TRAWELL COMPANY LTD	TRANSPORTATION COSTS	116,800	-	-	116,800	Budget cuts
TRAWELL COMPANY LTD	TRANSPORTATION COSTS	495,050	-	-	495,050	Budget cuts
M/S SKYBOUD ENTERPRISES LIMITED	TRANSPORTATION COSTS	395,740	-	-	395,740	Budget cuts
M/S TRANSWORK SUPPLIES & CONSTRUCTION LIMITED	REFURBISHMENT TO SERVICE DUCT	3,620,000	-	-	3,620,000	Budget cuts
M/S PONELA(K) LIMITED	REFURBISHMENT TO SECRETARY ADMINISTRATION AND LIBRARY OFFICE		-	-		
GREEN BAY TRAVEL	LIBRARY OFFICE	4,719,900	-	-	4,719,900	Budget cuts
M/S BOKOH LIMITED	REFURBISHMENT TO FINANCE OFFICE	1,795,500	-	-	1,795,500	Budget cuts
M/S GEOPATH TECHNOLOGIES LIMITED	PROVISION PF AIRTICKETS	749,110	-	-	749,110	Budget cuts
	REPAIRS AFFECTED BY FIRE BREAKOUT IN THE BUILDING		-	-		
	REPAIR OF PABX AND WIRING	1,876,300	-	-	1,876,300	Budget cuts
		2,055,620	-	-	2,055,620	Budget cuts

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

M/S GEOPATH TECHNOLOGIES LIMITED	REPAIR OF PABX AND WIRING	1,444,000	-	-	1,444,000	Budget cuts
M/S ANAPHARM INVESTMENTS	REFURBISHMENT TO ACCOUNTS OFFICE	2,897,380	-	-	2,897,380	Budget cuts
ABYEE LIMITED	REPAIR OF STALLED LIFTS	4,660,530	-	-	4,660,530	Budget cuts
EMPOLOS HOTEL LIMITED	CONFERENCE LIABILITIES	1,760,000	-	-	1,760,000	Budget cuts
Sub-Total		74,208,330	-	-	74,208,330	Budget cuts
Grand Total		97,487,972	-	-	97,487,972	Budget cuts

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land					
Buildings and structures	205,371,703,681	1,308,300			205,376,526,155
Transport equipment					
Office equipment, furniture and fittings	150,000				150,000
ICT Equipment					
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails	1,199,118,508				1,199,118,508
Heritage and cultural assets					
Intangible assets	432,018,491	70,126,497			501,868,680
Work in Progress					
Total	207,007,833,154	71,434,797			207,078,991,643

STATE DEPARTMENT FOR TRANSPORT

Annual Report and Financial Statements For the year ended 30, June 2023

Annex 3 – List of Projects implemented by State Department for Transport

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Horn of Africa Gateway Development Project	To strengthen the Institutional Capacity of the State Department for Transport and associated Institutions.	Principal Secretary	No

STATE DEPARTMENT FOR TRANSPORT*Annual Report and Financial Statements For the year ended 30, June 2023***Annex 4 – List of SCs, Sagas and Public Funds under the State Department for Transport**

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kenya Airports Authority	50,000,000	Yes
2	Kenya ports Authority	350,000,000	Yes
3	LAPSSET Corridor	211,829,233	Yes
4	National Transport and Safety Authority	654,005,000	Yes
5	Kenya Civil Aviation Authority	8,114,000,000	Yes
6	Kenya Ferry Services	503,000,000	Yes

Appropriation -in-Aid (A.I.A) Reconciliation

Ref	SC, SAGA or Public Fund's name	Budget Amount During the Year	Amount Collected during the year	Over/ Under Collection
1	National Transport and Safety Authority	502,450,000	757,089,174	254,639,174
2	Kenya Civil Aviation Authority	8,114,000,000	10,147,689,576	2,033,689,576
3	Kenya Ferry Services	503,000,000	552,525,000	49,525,000

STATE DEPARTMENT FOR TRANSPORT
Annual Report and Financial Statements For the year ended 30, June 2023

Annex 5 – Contingent Liabilities Register

There were no Contingent Liabilities during the year.

Annex 6: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities				Source of Funds	Implementing Partners
			Q1	Q2	Q3	Q4		
Climate Change	National Tree Growing and Restoration Campaign	Sensitizing on climate change obligation through IEC brochures, team building games among other activities. Planting 200 trees as part of the Ministry of Roads and Transport target of 1000 trees in the 2021/2022/2023 Financial Year Enhance community relations by working with Muguga Ecosystem Research Community Forest Association (MERCFA). Advocating for sustainable environment conservation activities		YES			GOK	KEFRI KARLO MERCFA CFA
Climate Change	National Tree Growing and Restoration Campaign	Grow a minimum of 30 trees per year per staff Promoting collaborative partnership with state agencies and other groups towards the realization of the 30% forest coverage.					GOK	KCAA

Annex 7: Disaster Expenditure Reporting Template

The State Department for Transport had no expenditure under this category during the financial year 2022/2023.

Annex 8- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.



**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1092-State Department for Transport

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,154,674,684.05	732,193,993.05
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	9,125,896,592.60	5,568,942,983.05
TOTAL RECEIPTS		10,280,571,276.65	6,301,136,976.10
PAYMENTS			
Compensation of Employees	12	185,430,175.50	166,510,940.80
Use of goods and Services	13	117,164,989.55	131,470,107.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	9,882,834,233.00	5,916,442,983.05
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	17,867,899.00	4,394,303.30
Acquisition of Assets	18	71,434,797.00	72,954,177.85
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		10,274,732,094.05	6,291,772,512.05
SURPLUS/DEFICIT		5,839,182.60	9,364,464.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1092-State Department for Transport

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Tax Receipts

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

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	83,076,545.35	69,000,000.00
Exchequer Releases/ Provisioning Account for Q2	9910201	95,403,242.00	104,263,300.00
Exchequer Releases/ Provisioning Account for Q3	9910201	45,120,488.60	362,681,800.60
Exchequer Releases/ Provisioning Account for Q4	9910201	931,074,408.10	196,248,892.45
TOTAL		1,154,674,684.05	732,193,993.05

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	1,005,450,000.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	8,114,000,000.00	5,508,942,983.05
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	6,446,592.60	0.00
Receipts Not Classified Elsewhere	1450200	0.00	60,000,000.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		9,125,896,592.60	5,568,942,983.05

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	115,510,487.35	102,368,331.70
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	69,919,688.15	64,142,609.10
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		185,430,175.50	166,510,940.80

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	10,180,206.20	7,951,859.50
Communication, Supplies and Services	2210200	5,203,138.35	3,433,809.30
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	22,141,123.50	21,850,350.00
Foreign Travel and Subsistence, and other transportation costs	2210400	7,492,930.50	5,106,969.00
Printing, Advertising and Information Supplies and Services	2210500	7,312,162.00	4,173,117.15
Rentals of Produced Assets	2210600	3,025,560.00	6,152,864.85
Training Expenses	2210700	9,125,178.00	15,296,237.40
Hospitality Supplies and Services	2210800	12,764,051.00	10,857,813.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	7,409,918.00	16,444,772.85
Office and General Supplies and Services	2211100	8,094,107.00	3,913,557.00
Fuel Oil and Lubricants	2211200	6,578,370.00	5,540,812.30
Other Operating Expenses	2211300	12,511,206.00	17,932,475.75
Routine Maintenance - Vehicles	2220100	1,184,299.00	4,332,289.40
Routine Maintenance - Other Assets	2220200	4,142,740.00	8,483,179.55
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		117,164,989.55	131,470,107.05

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	9,364,834,233.00	5,568,942,983.05
Capital Grants to Government Agencies and other	2630200	518,000,000.00	347,500,000.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		9,882,834,233.00	5,916,442,983.05

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	17,867,899.00	4,394,303.30
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		17,867,899.00	4,394,303.30

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	1,308,300.00	4,822,474.00
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	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	70,126,497.00	67,843,703.85
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
TOTAL		71,434,797.00	72,666,177.85

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	5,832,570.65	7,823,210.05
Development Bank Accounts	6540000	6,611.70	4,345,444.10
Deposit Bank Account	6550000	24,620,136.50	42,566,959.65
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		30,459,318.85	54,735,613.80

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	801,293.00
Government Imprests	6760000	0.05	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
TOTAL		0.05	801,293.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	24,620,136.90	44,281,857.05
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
Revolving Funds	7350000	0.00	0.00
TOTAL		24,620,136.90	44,281,857.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	54,735,613.80	152,010,117.15
Opening Balance Cash	22B	0.00	(124,902,654.30)
Opening Balance Receivables - Imprest and Clearance Accounts	23	(801,293.00)	(73,500.00)
Opening Balance - Deposits	24	(44,281,857.05)	(26,603,485.45)
TOTAL		9,652,463.75	430,477.40

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	9,652,464.45	275,677.40
County Transfers	9910300	0.00	0.00
TOTAL		9,652,464.45	275,677.40





Statement of Budget Execution

Entity: 1092, State Department of Transport
 Current Period: April-22 to JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00						
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00						
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	1,154,674,684.05	(1,154,674,684.05)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	8,677,000,000.00	0.00	502,450,000.00	9,179,450,000.00	9,125,896,592.60	53,553,407.40	99.42%
Total		8,677,000,000.00	0.00	502,450,000.00	9,179,450,000.00	10,280,571,276.65	(1,101,121,276.65)	112.00%
PAYMENTS								
Compensation of Employees	12	196,000,000.00	0.00	3,700,000.00	199,700,000.00	185,430,175.50	14,269,824.50	92.85%
Use of goods and Services	13	806,014,921.00	0.00	(575,234,801.00)	230,780,120.00	117,164,989.55	113,615,130.45	50.77%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	9,677,000,000.00	0.00	2,258,334,233.00	11,935,334,233.00	9,882,834,233.00	2,052,500,000.00	82.80%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	12,140,347.00	0.00	5,727,552.00	17,867,899.00	17,867,899.00	0.00	100.00%
Acquisition of Assets	18	280,844,732.00	0.00	(172,092,460.00)	108,752,272.00	71,434,797.00	37,317,475.00	65.69%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		10,972,000,000.00	0.00	1,520,434,524.00	12,492,434,524.00	10,274,732,094.05	2,217,702,429.95	82.25%



Statement of Budget Execution
 Entity: 1092 State Department of Transport
 Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

Entity: 1092 - State Department for Transport
 Current Period: JUL-22 To JUN-23

RECEIPTS	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	577,991,849.05	(577,991,849.05)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	8,677,000,000.00	0.00	502,450,000.00	9,179,450,000.00	9,119,450,000.00	60,000,000.00	99.35%
Total		8,677,000,000.00	0.00	502,450,000.00	9,179,450,000.00	9,697,441,849.05	(517,991,849.05)	105.64%
PAYMENTS								
Compensation of Employees	12	196,000,000.00	0.00	3,700,000.00	199,700,000.00	185,430,175.50	14,269,824.50	92.85%
Use of goods and Services	13	431,918,497.00	0.00	(276,352,911.00)	155,565,586.00	114,868,309.55	40,697,276.45	73.84%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	8,964,000,000.00	0.00	450,834,233.00	9,424,834,233.00	9,364,834,233.00	60,000,000.00	99.36%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	12,140,347.00	0.00	5,727,552.00	17,867,899.00	17,867,899.00	0.00	100.00%
Acquisition of Assets	18	17,941,156.00	0.00	14,923,485.00	32,864,641.00	14,744,588.00	18,120,053.00	44.86%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		9,622,000,000.00	0.00	208,832,359.00	9,830,832,359.00	9,697,745,205.05	133,087,153.95	98.65%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1092 State Department for Transport

Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
 Enviv, 1092 State Department of Transport
 Current Period: JUL-22 To JUN-23

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d*100
RECEIPTS								
Tax Receipts	1	0.00		0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00						
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	576,682,835.00	(576,682,835.00)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	576,682,835.00	(576,682,835.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	374,096,424.00	0.00	(298,881,890.00)	75,214,534.00	2,296,680.00	72,917,854.00	3.05%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	713,000,000.00	0.00	1,797,500,000.00	2,510,500,000.00	518,000,000.00	1,992,500,000.00	20.63%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	262,903,576.00	0.00	(187,015,945.00)	75,887,631.00	56,690,209.00	19,197,422.00	74.70%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,350,000,000.00	0.00	1,311,602,165.00	2,661,602,165.00	576,986,889.00	2,084,615,276.00	21.68%

5



Statement of Budget Execution - Development Expenditure
 Entity: 1092 State Department for Transport
 Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1092 State Department of Transport
 Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0201000000		General Administration, Planning and Support Services	423,057,892.00	279,598,547.95	143,459,344.05
	2110000	Wages and Salary Contributions	153,223,806.00	140,196,107.15	13,027,698.85
	2210000	Goods and Services	157,054,951.00	67,098,577.80	89,956,373.20
	2220000	Routine Maintenance	6,447,937.00	4,270,155.00	2,177,782.00
	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
	2710000	Social Security Benefits	17,867,899.00	17,867,899.00	0.00
	3110000	Acquisition of Fixed Capital Assets	88,463,299.00	50,165,809.00	38,297,490.00
0202000000		Road Transport	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0203000000		Rail Transport	1,892,500,000.00	0.00	1,892,500,000.00
	2210000	Goods and Services	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	1,892,500,000.00	0.00	1,892,500,000.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0204000000		Marine Transport	1,070,830,177.00	1,071,449,863.90	(619,686.90)
	2110000	Wages and Salary Contributions	5,850,109.00	5,346,795.90	503,313.10
	2210000	Goods and Services	150,835.00	133,835.00	17,000.00
	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	1,064,829,233.00	1,064,829,233.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0205000000		Air Transport	8,343,373,438.00	8,261,772,062.20	81,601,375.80
	2110000	Wages and Salary Contributions	32,728,921.00	32,205,782.45	523,138.55
	2210000	Goods and Services	64,117,365.00	44,380,407.75	19,736,957.25
	2220000	Routine Maintenance	2,238,179.00	1,056,884.00	1,181,295.00
	2630000	Grants & Transfer To Other Govt. Units	8,224,000,000.00	8,164,000,000.00	60,000,000.00
	3110000	Acquisition of Fixed Capital Assets	20,288,973.00	20,128,988.00	159,985.00
0206000000		Government Clearing Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0216000000		Grand Total	12,492,434,524.00	10,274,732,094.05	2,217,702,429.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Trial Balance Comparison Report

Entity: 1092-State Department for Transport

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420318 Licence Fees	0	0	0	0
1420341 Agency Fees	0	1,005,450,000.00	0	0
1420300 Administrative Fees and	0	1,005,450,000.00	0	0
1420503 Aviation Fees and Air	0	8,114,000,000.00	0	5,508,942,983.05
1420500 Incidental Sales by Non-	0	8,114,000,000.00	0	5,508,942,983.05
1420601 Sale of Tender Documents	0	0	0	0
1420600 Receipts from Sale of	0	0	0	0
1420000 Sales of Goods and Services	0	9,119,450,000.00	0	5,508,942,983.05
1450101 Sundry Revenue	0	0	0	0
1450199 Receipts not classified	0	6,446,592.60	0	0
1450100 Paid to Exchequer	0	6,446,592.60	0	0
1450212 Direct Payment -	0	0	0	60,000,000.00
1450200 Receipts Not Classified	0	0	0	60,000,000.00
1450000 Other Receipts Not	0	6,446,592.60	0	60,000,000.00
2110101 Basic Salaries - Civil Service	115,510,487.35	0	102,368,331.70	0
2110100 Basic Salaries - Permanent	115,510,487.35	0	102,368,331.70	0
2110201 Contractual Employees	0	0	0	0
2110200 Basic Wages - Temporary	0	0	0	0
2110301 House Allowance	37,675,936.20	0	38,854,021.85	0
2110304 Overtime - Civil Service	0	0	0	0
2110309 Special Duty Allowance	0	0	983,810.65	0
2110311 Transfer Allowance	0	0	460,813.00	0
2110312 Responsibility Allowance	3,108,557.25	0	3,836,998.00	0
2110313 Entertainment Allowance	725,000.00	0	1,020,427.75	0
2110314 Transport Allowance	12,879,190.45	0	11,351,382.40	0
2110315 Extreneous Allowance	2,923,772.25	0	2,885,179.25	0
2110317 Domestic Servant Allowance	287,150.00	0	300,150.65	0
2110318 n Practising Allowance	1,577,001.00	0	1,619,999.25	0
2110320 Leave Allowance	743,081.00	0	2,829,826.30	0
2110336 Car Purchase Allowance	10,000,000.00	0	0	0
2110300 Personal Allowances paid as	69,919,688.15	0	64,142,609.10	0
2110000 Wages and Salary	185,430,175.50	0	166,510,940.80	0
2210101 Electricity	8,858,470.25	0	6,950,846.00	0
2210102 Water and Sewarage	1,321,735.95	0	1,001,013.50	0
2210100 Utilities, Supplies and	10,180,206.20	0	7,951,859.50	0
2210201 Telephone, Telex, Facsimile	4,633,222.85	0	3,019,137.15	0
2210202 Internet Connections	518,865.50	0	385,731.20	0
2210203 Courier & Postal Services	51,050.00	0	28,940.95	0
2210200 Communication, Supplies and	5,203,138.35	0	3,433,809.30	0
2210301 Travel Costs (airlines, bus,	6,491,747.00	0	6,905,508.55	0
2210302 Accommodation - Domestic	5,487,271.00	0	4,891,016.45	0
2210303 Daily Subsistence Allowance	10,146,111.50	0	10,043,670.00	0
2210304 Sundry Items (e.g. airport tax,	15,994.00	0	7,997.00	0
2210307 Passage & Transfer	0	0	2,158.00	0
2210300 Domestic Travel and	22,141,123.50	0	21,850,350.00	0
2210401 Travel Costs (airlines, bus,	3,177,912.00	0	2,676,947.00	0
2210402 Accommodation	1,666,786.00	0	1,285,562.00	0
2210403 Daily Subsistence Allowance	2,647,232.50	0	1,144,460.00	0

2210404 Sundry Items (e.g. airport tax)	1,000.00	0	0	0
2210400 Foreign Travel and	7,492,930.50	0	5,106,969.00	0
2210502 Publishing & Printing Services	1,939,000.00	0	956,802.15	0
2210503 Subscriptions to Newspapers,	195,282.00	0	266,375.00	0
2210504 Advertising, Awareness and	1,300,080.00	0	0	0
2210505 Trade Shows and Exhibitions	3,877,800.00	0	2,949,940.00	0
2210500 Printing , Advertising and	7,312,162.00	0	4,173,117.15	0
2210601 Rent of Vehicles	0	0	0	0
2210603 Rents and Rates - Non-	0	0	0	0
2210604 Hire of Transport, Equipment	3,025,560.00	0	6,152,864.85	0
2210600 Rentals of Produced Assets	3,025,560.00	0	6,152,864.85	0
2210701 Travel Allowance	2,678,873.00	0	4,377,381.00	0
2210702 Remuneration of Instructors	0	0	0	0
2210703 Production and Printing of	289,000.00	0	660,023.40	0
2210704 Hire of Training Facilities and	1,253,000.00	0	3,431,629.00	0
2210705 Field Training Attachments	0	0	0	0
2210706 Book Allowance	0	0	90,197.00	0
2210707 Project Allowance	0	0	18,547.00	0
2210708 Trainer Allowance	0	0	131,069.00	0
2210709 Research Allowance	0	0	0	0
2210710 Accommodation Allowance	1,875,581.00	0	2,489,267.00	0
2210711 Tuition Fees Allowance	3,028,724.00	0	4,098,124.00	0
2210716 Human Resource Reforms	0	0	0	0
2210700 Training Expenses	9,125,178.00	0	15,296,237.40	0
2210801 Catering Services	5,634,167.00	0	3,886,219.00	0
2210802 Boards, Committees,	6,931,884.00	0	6,815,956.00	0
2210803 State Hospitality Costs	0	0	0	0
2210804 Tribunal Costs	0	0	0	0
2210808 Purchase of Coffins	198,000.00	0	155,638.00	0
2210800 Hospitality Supplies and Servi	12,764,051.00	0	10,857,813.00	0
2211001 Medical Drugs	1,177,200.00	0	250,000.00	0
2211004 Fungicides, Insecticides and	1,158,000.00	0	2,153,973.85	0
2211006 Purchase of Workshop Tools,	2,123,400.00	0	5,053,610.00	0
2211008 Laboratory Materials,	401,300.00	0	1,632,504.00	0
2211009 Education and Library	179,018.00	0	1,123,135.00	0
2211010 Supplies for Broadcasting and	0	0	0	0
2211011 Purchase/Production of	980,000.00	0	4,611,000.00	0
2211016 Purchase of Uniforms and	1,391,000.00	0	1,620,550.00	0
2211031 Specialised Materials - Other	0	0	0	0
2211000 Specialised Materials and	7,409,918.00	0	16,444,772.85	0
2211101 General Office Supplies	5,671,152.00	0	1,901,095.00	0
2211102 Supplies and Accessories for	1,969,955.00	0	1,998,662.00	0
2211103 Sanitary and Cleaning	453,000.00	0	13,800.00	0
2211100 Office and General Supplies	8,094,107.00	0	3,913,557.00	0
2211201 Refined Fuels and Lubricants	6,159,170.00	0	5,407,471.30	0
2211202 Refined Fuels and Lubricants	334,200.00	0	133,341.00	0
2211204 Other Fuels (wood, charcoal,	85,000.00	0	0	0
2211200 Fuel Oil and Lubricants	6,578,370.00	0	5,540,812.30	0
2211301 Bank Service Commission	0	0	0	0
2211305 Contracted Guards and	8,085,531.00	0	10,414,552.00	0
2211306 Membership Fees, Dues and	573,200.00	0	0	0
2211308 Legal Dues/fees, Arbitration	0	0	12,550.00	0
2211310 Contracted Professional	109,000.00	0	717,660.00	0
2211311 Contracted Technical	1,404,800.00	0	5,142,313.75	0
2211314 Write Offs/ Bad Debt	0	0	0	0
2211318 Witness Expenses	0	0	0	0
2211320 Temporary Committee	2,338,675.00	0	1,645,400.00	0
2211399 Other Operating Expenses -	0	0	0	0
2211300 Other Operating Expenses	12,511,206.00	0	17,932,475.75	0
2210000 Goods and Services	111,837,950.55	0	118,654,638.10	0
2220101 Maintenance Expenses -	1,184,299.00	0	4,332,289.40	0

2220100 Routine Maintenance -	1,184,299.00	0	4,332,289.40	0
2220201 Maintenance of Plant,	3,311,540.00	0	577,200.00	0
2220202 Maintenance of Office	338,400.00	0	982,200.00	0
2220205 Maintenance of Buildings and	375,000.00	0	2,653,420.00	0
2220208 Maintenance of Aerodromes	0	0	0	0
2220209 Minor Alterations to Buildings	0	0	357,000.00	0
2220210 Maintenance of Computers,	117,800.00	0	3,913,359.55	0
2220200 Routine Maintenance - Other	4,142,740.00	0	8,483,179.55	0
2220000 Routine Maintenance	5,327,039.00	0	12,815,468.95	0
2620105 African Civil Aviation	0	0	0	0
2620141 International Organizations	0	0	0	0
2620144 Inter-Governmental Standing	0	0	0	0
2620147 International Civil Aviation	0	0	0	0
2620148 International Maritime	0	0	0	0
2620100 Membership Fees and Dues	0	0	0	0
2620221 Northern Corridor Transit and	0	0	0	0
2620200 Membership Fees and Dues	0	0	0	0
2620000 Grants and Other Transfers to	0	0	0	0
2630101 Current Grants to Semi-	9,364,834,233.00	0	5,568,942,983.05	0
2630100 Current Grants to	9,364,834,233.00	0	5,568,942,983.05	0
2630201 Capital Grants to Semi-	518,000,000.00	0	347,500,000.00	0
2630200 Capital Grants to Government	518,000,000.00	0	347,500,000.00	0
2630000 Grants & Transfer To Other	9,882,834,233.00	0	5,916,442,983.05	0
2710102 Gratuity - Civil Servants	17,867,899.00	0	4,394,303.30	0
2710100 Government Pension and	17,867,899.00	0	4,394,303.30	0
2710000 Social Security Benefits	17,867,899.00	0	4,394,303.30	0
3110302 Refurbishment of Non-	1,308,300.00	0	4,822,474.00	0
3110300 Refurbishment of Buildings	1,308,300.00	0	4,822,474.00	0
3110402 Access Roads	0	0	0	0
3110400 Construction of Roads	0	0	0	0
3110503 Aerodromes and Airstrips	0	0	0	0
3110504 Other Infrastructure and Civil	0	0	0	0
3110506 Railways	0	0	0	0
3110599 Other Infrastructure and Civil	0	0	0	0
3110500 Construction and Civil Works	0	0	0	0
3110604 Overhaul of Other	0	0	0	0
3110600 Overhaul and Refurbishment	0	0	0	0
3110702 Purchase of Boats	0	0	0	0
3110700 Purchase of Vehicles and	0	0	0	0
3110801 Overhaul of Vehicles	0	0	0	0
3110800 Overhaul of Vehicles and	0	0	0	0
3111001 Purchase of Office Furniture	0	0	0	0
3111002 Purchase of Computers,	0	0	0	0
3111000 Purchase of Office Furniture	0	0	0	0
3111106 Purchase of Fire fighting	0	0	0	0
3111111 Purchase of ICT Networking	0	0	0	0
3111112 Purchase of Software	0	0	0	0
3111100 Purchase of Specialised	0	0	0	0
3111401 Pre-feasibility, Feasibility and	70,126,497.00	0	67,843,703.85	0
3111400 Research, Feasibility Studies,	70,126,497.00	0	67,843,703.85	0
3111504 Other Infrastructure and Civil	0	0	0	0
3111500 Rehabilitation of Civil Works	0	0	0	0
3110000 Acquisition of Fixed Capital	71,434,797.00	0	72,666,177.85	0
5120201 Borrowing from Foreign	0	0	0	0
5120202 Borrowing from International	0	0	0	0
5120200 Foreign Borrowing-Direct	0	0	0	0
5120000 Currency and Deposits,	0	0	0	0
6530101 Ministry HQ Recurrent Bank	5,832,570.65	0	7,823,210.05	0
6530100 Recurrent Bank Accounts	5,832,570.65	0	7,823,210.05	0
6530000 Recurrent Bank Accounts	5,832,570.65	0	7,823,210.05	0
6540101 Ministry HQ Development	6,611.70	0	4,345,444.10	0

6540100 Development Bank Accounts	6,611.70	0	4,345,444.10	0
6541104 CAPACITY DEVELOPMENT	0	0	0	0
6541126 Special Purpose Account	0	0	0	0
6541141 Horn of Africa Gateway	0	0	0	0
6541100	0	0	0	0
6540000 Development Bank Accounts	6,611.70	0	4,345,444.10	0
6550101 Ministry HQ Deposit Bank A/C	24,620,136.50	0	42,566,959.65	0
6550100 Deposit Bank Accounts	24,620,136.50	0	42,566,959.65	0
6550000 Deposit Bank Account	24,620,136.50	0	42,566,959.65	0
6580101 Cash	0	0	0	0
6580104 Cash in Transit	0	0	0	0
6580100 Cash in Hand	0	0	0	0
6580000 Cash in Hand	0	0	0	0
6710103 Salary advance	0	0	0	0
6710100 Debtors & Advances -	0	0	0	0
6710000 Domestic Debtors &	0	0	0	0
6720101 Advances - Govt.	0	0	0	0
6720100 Debtors & Advances -	0	0	0	0
6720000 Debtors & Advances - Govt	0	0	0	0
6740101 Prepayment	0	0	0	0
6740102 R/D Cheques	0	0	0	801,293.00
6740103 Loss of Cash	0	0	0	0
6740100 Other Debtors & Pre-	0	0	0	801,293.00
6740000 Other Debtors & Pre-	0	0	0	801,293.00
6760101 Standing Imprests	0	0	0	0
6760103 Temporary Imprests	0	0.05	0	0
6760100 Imprests	0	0.05	0	0
6760000 Government Imprests	0	0.05	0	0
6780101 General Suspense A/C	0	0	0	0
6780103 District Suspense A/c	0	0	0	0
6780105 Stale Cheques (Receipts)	0	0	0	0
6780100 Suspense & Clearance	0	0	0	0
6780000 Suspense & Clearance	0	0	0	0
7310101 General Deposits	0	23,836,179.50	0	43,497,899.65
7310103 Fuel Levy	0	0	0	0
7310107 10% Retention Money	0	783,957.40	0	783,957.40
7310100 General Deposits Items	0	24,620,136.90	0	44,281,857.05
7310000 Deposits	0	24,620,136.90	0	44,281,857.05
7320001 PAYE	0	0	0	0
7320002 NHIF	0	0	0	0
7320003 House Rent	0	0	0	0
7320005 Income Tax	0	0	0	0
7320006 NSSF	0	0	0	0
7320007 Co-operatives	0	0	0	0
7320008 Insurances	0	0	0	0
7320009 Hire Purchases	0	0	0	0
7320010 Court Attachments	0	0	0	0
7320011 WCPS	0	0	0	0
7320012 Staff Welfare Associations	0	0	0	0
7320013 HELB Deductions	0	0	0	0
7320015 Save As You Earn (SAYE)	0	0	0	0
7320018 Salary Control Account	0	0	0	0
7320000 Other Liabilities	0	0	0	0
7320101 PAYE	0	0	0	0
7320102 NHIF	0	0	0	0
7320103 House Rent	0	0	0	0
7320106 NSSF	0	0	0	0
7320107 Co-operatives	0	0	0	0
7320108 Insurances	0	0	0	0
7320109 Hire Purchases	0	0	0	0
7320110 Court Attachments	0	0	0	0

7320111 WCPS	0	0	0	0
7320112 Staff Welfare Associations	0	0	0	0
7320113 HELB Deductions	0	0	0	0
7320115 Save As You Earn (SAYE)	0	0	0	0
7320116 Mortgages / Bank Loans	0	0	0	0
7320117 Govt. Liability Attachments	0	0	0	0
7320121 Salary Overpayment Refunds	0	0	0	0
7320123 Civil Service Housing Fund	0	0	0	0
7320124 3% Commission on	0	0	0	0
7320126 Employee Contribution to	0	0	0	0
7320199 Salary Control Account	0	0	0	0
7320100 Salary Deductions	0	0	0	0
7320201 Contractors Retention Money	0	0	0	0
7320200 Other General Liabilities	0	0	0	0
7320000 Other Liabilities	0	0	0	0
7350103 AP Liabilities	0	0	0	0
7350100	0	0	0	0
7350000 Revolving Funds	0	0	0	0
7380101 General Withholding Tax	0	0	0	0
7380102 VAT Withholding	0	0	0	0
7380100	0	0	0	0
7380000 Withholding Taxes	0	0	0	0
7390101 Inventory AP Accrual	0	0	0	0
7390103 AP Liabilities	0	0	0	0
7390100 System Required Liabilities	0	0	0	0
7399999 Cash Clearing A/c	0	0	0	0
7399900	0	0	0	0
7390000 System Required Liabilities	0	0	0	0
9910101 Provision for Encumbrance	0	0	0	0
9910100 General Provisions	0	0	0	0
9910201 Exchequer Releases/	0	106,651,183,191.25	0	105,496,508,507.20
9910209 Remittances to Exchequer	504,363,735.75	0	494,711,271.30	0
9910200 Exchequer Provisions	504,363,735.75	106,651,183,191.25	494,711,271.30	105,496,508,507.20
9910000 Provisions	504,363,735.75	106,651,183,191.25	494,711,271.30	105,496,508,507.20
9999999 Consolidated Fund	104,992,144,772.15	0	104,269,603,243.15	0
9999900	104,992,144,772.15	0	104,269,603,243.15	0
9990000 Opening Balance Reserves	104,992,144,772.15	0	104,269,603,243.15	0
Total	115,801,699,920.80	115,801,699,920.80	111,110,534,640.30	111,110,534,640.30

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

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

GENERAL MANAGER FINANCE & COMMERCIAL SERVICES

11 AUG 2023

RECEIVED

KENYA PORTS AUTHORITY

14 AUG 2023

RECEIVED

NGONG ROAD KENYA PORTS AUTHORITY P. O. Box 52692-00200 NAIROBI, KENYA

RECEIVED
10 AUG 2023
MANAGING DIRECTOR
KENYA PORTS AUTHORITY

MINISTRY OF ROADS AND TRANSPORT

STATE DEPARTMENT FOR TRANSPORT

Telegrams: "TRANSCOMS". Nairobi
Telephone: 2729200
E-mail: info@transport.go.ke
When replying please quote

REF: MOT&I/ACCTS/062 Vol. I (68)

18th August, 2023

The Managing Director
Kenya Ports Authority (KPA)
NAIROBI

LMF TWA and me.
15/08/23
DIRECTOR
15 AUG 2023
KENYA PORTS AUTHORITY

(Attn: Head of Finance/Accounts)

RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS FINANCIAL YEAR 2022/2023

The State Department for Transport wishes to confirm the amounts *disbursed to you* as at 30 June 2023 as indicated in the table below. Please compare the amounts *disbursed to you* with the amounts *you received* and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by (KPA) as at 30 June 2023

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 June 2023			Total (Kshs) (D)=(A+B+C)	Amount Received by (KPA) as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)			
KPA	15/06/23		50,000,000.00	-	50,000,000.00	50,000,000.00	0
KPA	15/06/23		300,000,000.00	-	300,000,000.00	300,000,000.00	0
Total			350,000,000.00		350,000,000.00	350,000,000.00	0

MINISTRY OF TRANSPORT & INFRASTRUCTURE
NAIROBI
25 AUG 2023
RECEIVED

MFA
15/08/23
[Signature]

18 AUG 2023

442



1199
18 AUG 2023

MINISTRY OF ROADS AND TRANSPORT

STATE DEPARTMENT FOR TRANSPORT

Telegrams: "TRANSCOMS". Nairobi
Telephone: 2729200
E-mail: info@transport.go.ke
When replying please quote

NGONG ROAD
P. O. Box 52692-00200
NAIROBI, KENYA

REF: MOT&I/ACCTS/062 Vol. I (67)

8th August, 2023

**The Managing Director,
Kenya Airports Authority (KAA)
NAIROBI**

Handwritten:
HAW
take note
18/8/23

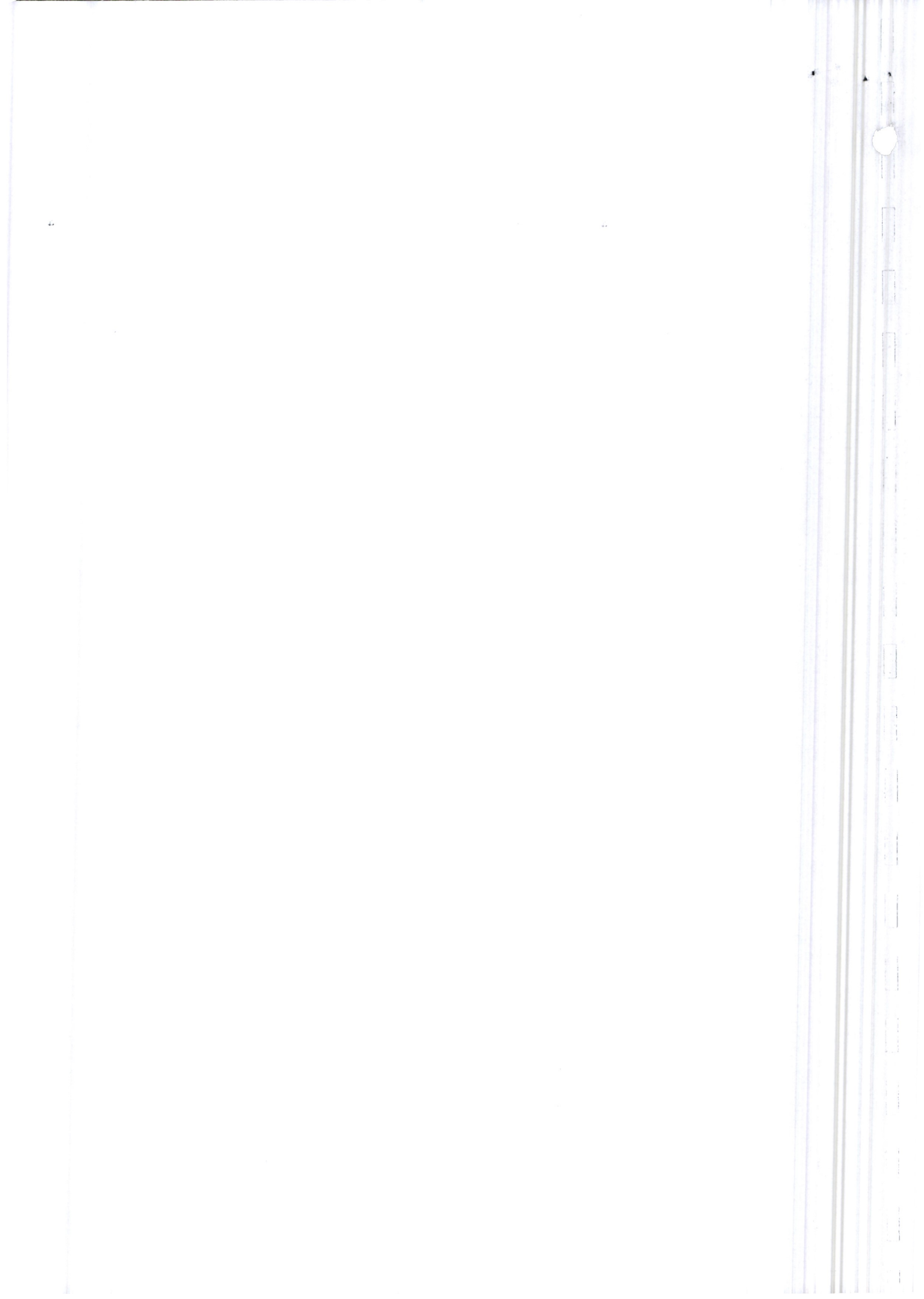
(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS FINANCIAL
YEAR 2022/2023**

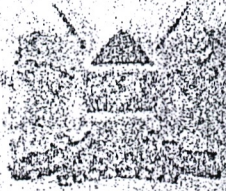
The State Department for Transport wishes to confirm the amounts *disbursed to you* as at 30 June 2023 as indicated in the table below. Please compare the amounts *disbursed to you* with the amounts *you received* and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

**Confirmation of amounts received by (KAA)
as at 30 June 2023**

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 June 2023				Total (Kshs) (D)=(A+B+C)	Amount Received by (KAA) as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
KAA	18/08/23		50,000,000.00		50,000,000.00	50,000,000.00	0	
Total			50,000,000.00		50,000,000.00	50,000,000.00	0	



10



MINISTRY OF ROADS AND TRANSPORT

STATE DEPARTMENT FOR TRANSPORT

Telegrams: "TRANSCOMS", Nairobi
 Telephone: 2729200
 E-mail: info@transport.go.ke
 When replying please quote

NGONG ROAD
 P. O. Box 52692-00200
 NAIROBI, KENYA

REF: MOT&I/ACCTS/062 Vol. I (66)

8th August, 2023

The Managing Director
 National Transport and Safety Authority (NTSA)
 Upper Hill Plaza
 P. O. Box 3602-00506
 NAIROBI

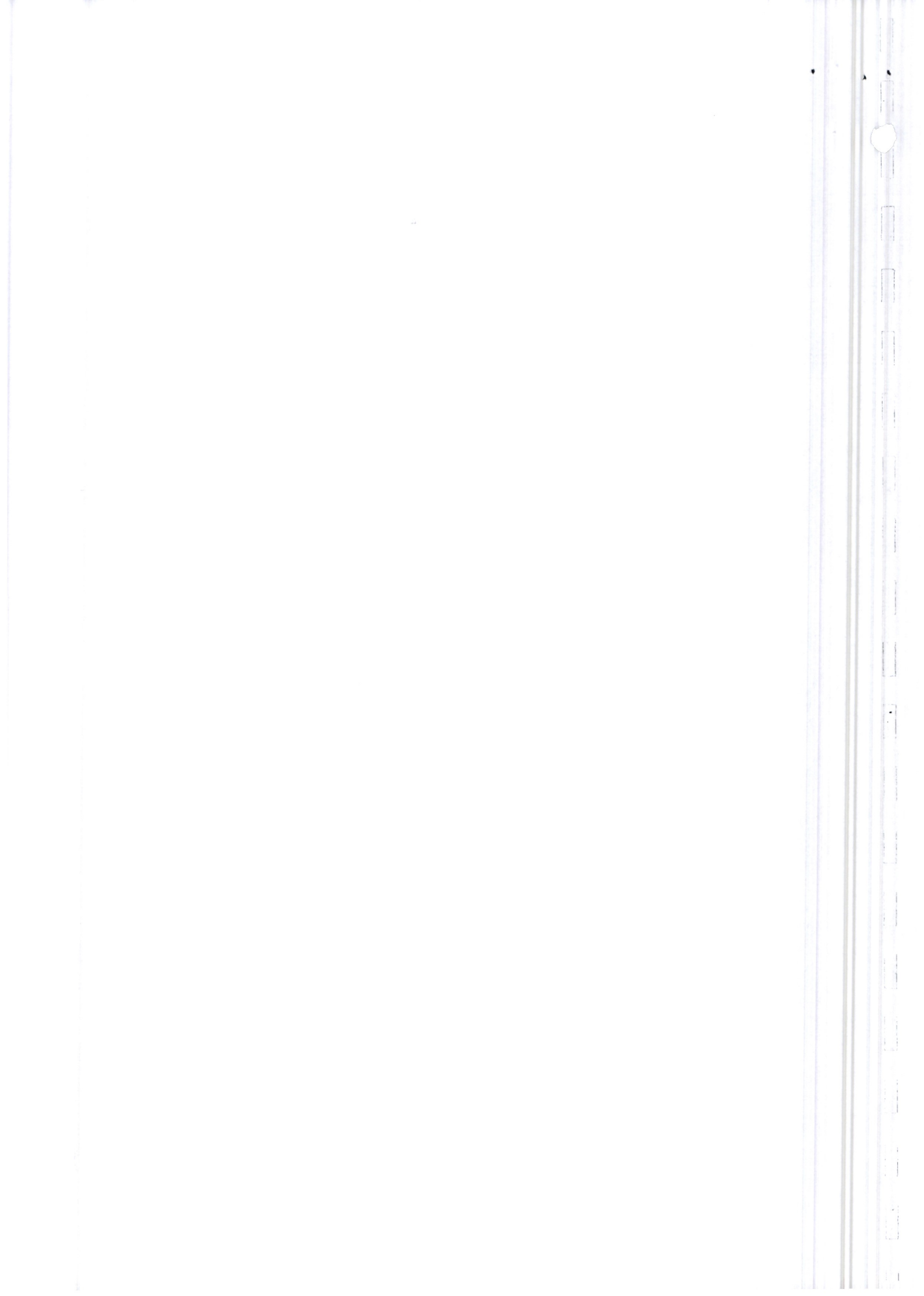
(Attn: Head of Finance/Accounts)

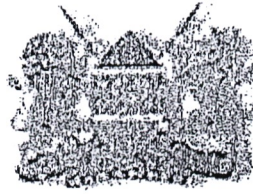
RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS FINANCIAL YEAR 2022/2023

The State Department for Transport wishes to confirm the amounts *disbursed to you* as at 30 June 2023 as indicated in the table below. Please compare the amounts *disbursed to you* with the amounts *you received* and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts *received by* (NTSA) as at 30 June 2023

Reference Number	Date Disbursed	Amounts <i>Disbursed by State Department for Transport</i> as at 30 June 2023			Total (Kshs) (D)=(A+B+C)	Amount <i>Received by</i> (NTSA) as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)			
NTSA	18/04/23	151,555,000.00	-	-	151,555,000.00	151,555,000.00	0
Total		151,555,000.00			151,555,000.00	151,555,000.00	0





MINISTRY OF ROADS AND TRANSPORT

STATE DEPARTMENT FOR TRANSPORT

Telegrams: "TRANSCOMS". Nairobi
Telephone: 2729200
E-mail: info@transport.go.ke
When replying please quote

NGONG ROAD
P. O. Box 52692-00200
NAIROBI, KENYA

REF: MOT&I/ACCTS/062 Vol. I (69)

8th August, 2023

The Managing Director
Lapsset Corridor
NAIROBI

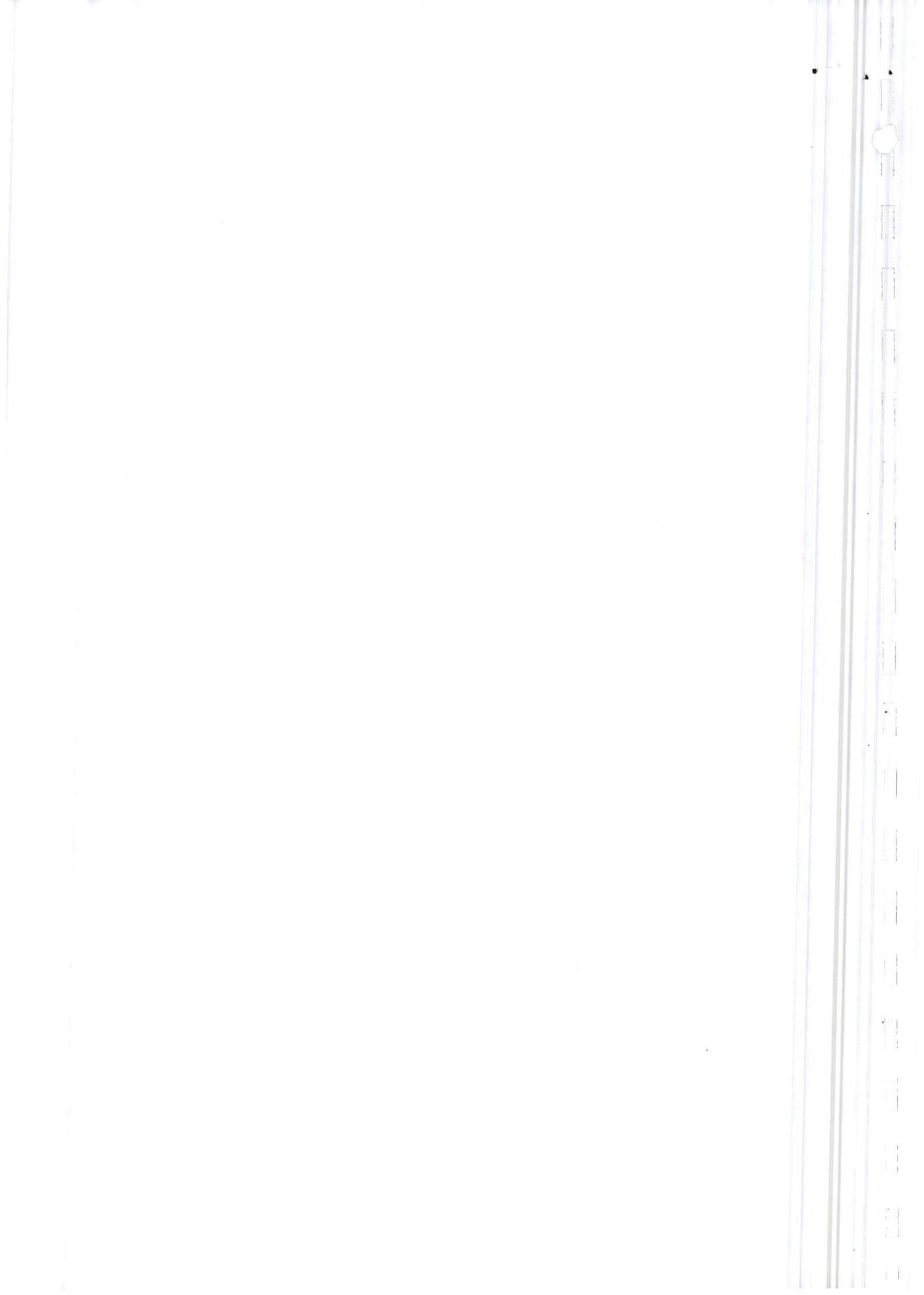
(Attn: Head of Finance/Accounts)

RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS FINANCIAL
YEAR 2022/2023

The State Department for Transport wishes to confirm the amounts *disbursed to you* as at 30 June 2023 as indicated in the table below. Please compare the amounts *disbursed to you* with the amounts *you received* and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by (LAPSSET) as at 30 June 2023

Referen ce Numbe r	Date Disburs ed	Amounts Disbursed by State Department for Transport as at 30 June 2023			Total (Kshs) (D)=(A+B+C)	Amount Received by (LAPSSET as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Developm ent (Kshs) (B)	Inter - Minist erial (Kshs) (C)			
LAPSSET	30/05/23	93,829,233.00					
LAPSSET	15/06/23	118,000,000.00					
Total		211,829,233.00			211,829,233.00	211,829,233.00	

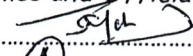



REPUBLIC OF KENYA.

Date: 30th June, 2023

Report of the Board of Survey on the Cash and Bank Balances of RECCURENT BANK ACCOUNT, STATE DEPT FOR TRANSPORT as at the close of business on 30th June, 2023

The Board, consisting of (Names and Official Titles)

- Name (s) James Gichuhi.....  Chairman.
- Name (s) Andrew Alunga  Member.
- Name(s) Kennedy Odongo  Member.

Assembled at the Cash Office of State Department of Transport at 11.30 AM (Time) on the 25th July 2023 and the following cash was produced:-

Notes	.....	Sh	<u>NIL</u>
Silver	.....	Sh	<u>NIL</u>
Copper	.....	Sh	<u>NIL</u>
Cheques (as per the details on reverse)	.....	Sh	<u>NIL</u>
		SH	<u>NIL</u>

It was observed that cheques amounting to Sh.NIL..... CtsNIL..... Had been on hand for more than 14 days prior to the date of the survey.

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

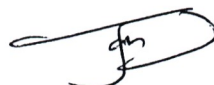
The cash Book reflected the following balances as at the close of business on the 30th June, 2023.

Cash on hand	.....	Sh.	NIL
Bank Balances	.....	Sh	5,832,570.65

The Bank Certificate Balances showed Sh 5,832,570.65

Standing to the credit of the account on 12th July, 2023

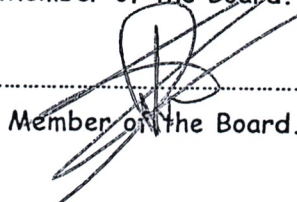
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.



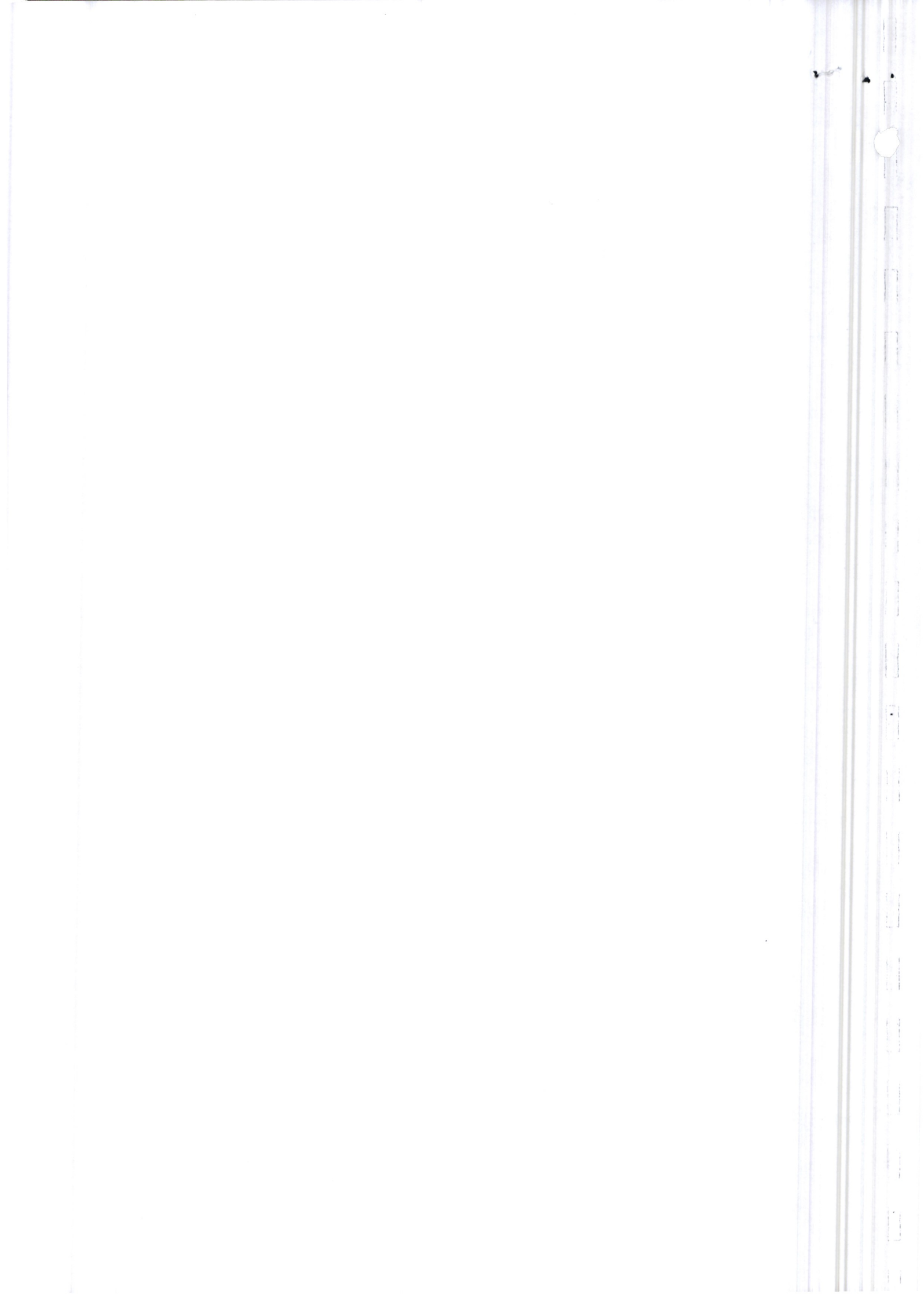
Chairman.



Member of the Board.



Date 25/07/2023.




RECURRENT STATE DEPARTMENT FOR TRANSPORT
 REPUBLIC OF KENYA
 BANK RECONCILIATION
 AS AT 30 JUNE 2023 STATION NAIROBI

F.O. 30

Balance as per bank statement		5,832,570.65
Less		
Payment in Cashbook not in Bank Statement		
Receipts in bank and not cashbook		
Add		
Payments in bank and not cashbook		
Receipts in cashbook and not bank		
Balance as per cashbook		5,832,570.65

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

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

Reconciled By Joseph Gachuhue Signature 

Date 12/07/23.

VERIFIED BY R. N. N. N. N. N. SIGNATURE 

DATE 12/07/2023

Approved By Edward K Signature 

Date 12/07/2023.

PAYMENT IN CASH NOT IN BANK STATEMENT

DATE	PARTICULARS	AMOUNT
	TOTALS	-

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK

DATE	PARTICULARS	AMOUNT
	TOTALS	

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK

DATE	PARTICULARS	AMOUNT

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT

DATE	PARTICULARS	AMOUNT
	SUB-TOTAL	



530	10-Jul-23	10-Jul-23 FT23191TCIMP	Outward RTGS Payment MT 102	24244	800,280.00	0	5,313,070.65
			STATE DEPARTMENT FOR TRANSPORT:CBK GOLDEN YEARS SUPPLIES /REC/0000024244 PV NO 293E TRFS Payments				
531	11-Jul-23	11-Jul-23 FT23192JH63S	Returned RTGS Payment	474711	0	499,500.00	5,812,570.65
532	12-Jul-23	12-Jul-23 FT23193T6DLG	COOPERATIVE BANK OF KENYA LTD., THE /ROC/PO iFO INCORRECTACCOUNTNUMBER FT23191P2TNT		0	20,000.00	5,832,570.65
533	21-Jul-23	21-Jul-23 FT23202ZTRBM	YOUR MT 102 DD 230710 OF TRFS Payments	475300	0	98,375.90	5,930,946.55
534	21-Jul-23	21-Jul-23 FT23202XP2BB	TRFS Payments	475404	0	251,337.40	6,182,283.95
535	24-Jul-23	24-Jul-23 FT2320576C9N	Account Transfer TRANSFER OF UNSPENT BALANCES REF:AG.17/01VOL 21(94) DD 24072023 TRFS Payments		5,832,570.65	0	349,713.30
536	24-Jul-23	24-Jul-23 FT23205F6Q3G	Totals	474860	0	48,036.40	397,749.70
					66,217,276.75	57,372,756.15	Closing Balance : 397,749.70



13

F.O.51

REPUBLIC OF KENYA.

Date: 30th June, 2023

Report of the Board of Survey on the Cash and Bank Balances of DEVELOPMENT BANK ACCOUNT, STATE DEPT FOR TRANSPORT as at the close of business on 30th June, 2023

The Board, consisting of (Names and Official Titles)

Name (s) James Gichuhi..... Chairman.
 Name (s) Andrew Alunga Member.
 Name(s) Kennedy Odongo Member.

Assembled at the Cash Office of State Department of Transport at 10.30 AM (Time) on the 25th July 2023 and the following cash was produced:-

Notes	.....	Sh	<u>NIL</u>
Silver	.....	Sh	<u>NIL</u>
Copper	.....	Sh	<u>NIL</u>
Cheques (as per the details on reverse)	.....	Sh	<u>NIL</u>
		SH	<u>NIL</u>

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 East African 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 30th June, 2023.

Cash on hand	.....	Sh.	NIL
Bank Balances	.....	Sh	6,612

The Bank Certificate Balances showed Sh 6,612

Standing to the credit of the account on 24th July, 2023.

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.



Chairman.



Member of the Board.



Member of the Board.

Date 25/07/2023





575	10-Jul-23	10-Jul-23 FT23191XFLN3	Outward RTGS Payment MT 103	10006789	239,400.00	0	6,612.00
			STATE DEPARTMENT FOR TRANSPORT:9999999				
			DATI LIMITED				
			PV NO 2729/2	10006789			
			Account Transfer				
576	24-Jul-23	24-Jul-23 FT2320598KVC	RECOVERY OF UNSPENT BALANCES		6,612.00	0	0
			REF:AG.17/01 VOL21/(93) DD 24072023				
			Totals		552,991,663.00	552,122,670.00	
			Closing Balance :				0



REPUBLIC OF KENYA.

Date: 30th JUNE, 2023

Report of the Board of Survey on the Cash and Bank Balances of DEPOSIT BANK ACCOUNT
DEPT. FOR TRANSPORT as at the close of business on 30th June, 2023

The Board, consisting of (Names and Official Titles)

Name (s) JAMES GICHUHI Chairman.

Name (s) ANDREW ALUNGA Member.

Name(s) KENNEDY ODONGO Member.

Assembled at the Cash Office of State Department of Transport at 10:30 AM on the
25th JULY 2023 and the following cash was produced:-

Notes	.....	Sh	<u>NIL</u>
Silver	.....	Sh	<u>NIL</u>
Copper	.....	Sh	<u>NIL</u>
Cheques (as per the details on reverse)	.....	Sh	<u>NIL</u>

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 East African 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
30th June, 2022.

Cash on hand	.....	Sh.	NIL
Bank Balances	.....	Sh	24,620,135.90

The Bank Certificate Balances showed Sh 24,620,135.90
Standing to the credit of the account on 24th July, 2023.

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.

.....
Chairman.

.....
Members of the Board.

.....
Members of the Board.

Date 25/7/2023



DEPOSIT STATE DEPARTMENT FOR TRANSPORT
 REPUBLIC OF KENYA
 BANK RECONCILIATION
 AS AT 30TH JUNE 2023 STATION NAIROBI

F.O. 30

Balance as per bank statement		24,555,185.90
Less		
Payment in Cashbook not in Bank Statement		
Receipts in bank and not cashbook		
Add		
Payments in bank and not cashbook		
Payments in bank and not cashbook		64,950.00
Receipts in cashbook and not bank		
Balance as per cashbook		24,620,135.90

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

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

Renconciled By: Yusef M. Yusuf Signature: [Signature] Date: 4/7/23

Verified By: NABD Signature: [Signature] Date: 6-07-2023

Approved By: [Signature] Signature: [Signature] Date: 6/7/23

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	PARTICULARS	AMOUNT
TOTALS		

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK

DATE	PARTICULARS	AMOUNT
31/01/2019	ICPAK	64,950
TOTALS		64,950.00

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK

DATE	PARTICULARS	AMOUNT
TOTALS		0.00

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT

DATE	PARTICULARS	AMOUNT
SUB TOTAL		0.00



STATEMENT C Rndate : 26 JUL 2023

CENTRAL BAN Runtime : 11:25:56

BANKI KUU YA Customer number : 122552

P.O. BOX 6000 Account number : 1000212551

NAIROBI. Account name : DEP-STATE DEPT. FOR TRANSPORT-KES

STATEMENT P Opening Balance : 37,667,553.90

No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
126	18-Jul-23	18-Jul-23	FT23199B0H43	Outward RTGS Payment MT 103	245,200.00	-	24,555,185.90
					20001500		
				STATE DEPARTMENT FOR TRANSPORT:999999			
					20001500		
				IMP 4923993			
				Totals	13,441,396.00	329,028.00	
						Closing Balance :	24,555,185.90

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

17 15

REPUBLIC
OF KENYA



CENTRAL
BANK OF
KENYA

Bankers' Association Avenue
P.O. Box 30000 - Nairobi, Kenya
Telephone: 254 20 4191, Fax: 254 20 4192

July 12, 2023

CERTIFICATE OF BALANCES

Customer : 122552
Balance
Date: 30-Jun-23

STATE DEPARTMENT FOR TRANSPORT

Account No	Account Name	Currency	Balance
1000209879	DEV-STATE DEPARTMENT FOR TRANSPORT	KES	2,119,987.85
1000209968	REC-STATE DEPT. FOR TRANSPORT	KES	10,376,011.85
1000212551	DEP-STATE DEPT. FOR TRANSPORT	KES	25,850,851.90
1000215879	THE RAILWAY DEV LEVY FUND OPERATION	KES	32,169,374.04
1000426818	RAILWAY DEV. LEVY FUND- HOLDING ACC	KES	35,519,265,131.06
1000484306	HORN OF AFRICA GATEWAY DEV PR -SDOT	KES	22,969,762.35

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

