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REPORT

OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR INFRASTRUCTURE

**FOR THE YEAR ENDED
30 JUNE, 2019**

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STATE DEPARTMENT FOR INFRASTRUCTURE

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

STATE DEPARTMENT FOR INFRASTRUCTURE
Reports and Financial Statements
For the year ended June 30, 2019

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Infrastructure was formed on May 2013 through executive order No.2 At cabinet level, the State Department for Infrastructure is represented by the Cabinet Secretary for Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works, who is responsible for the general policy and strategic direction of the State Department for Infrastructure.

(b) Key Management

The State Department for Infrastructure day-to-day management is under the following key organs:

- Central Administrative Services;
- Technical Services;
- Materials Testing and Research;
- Mechanical and Transport Services
- Training Services; and
- Fiduciary Management

The State Department implements its programs through its implementing agencies of Kenya National Highways Authority (KENHA), Kenya Rural Roads Authority (KERRA), Kenya Urban Roads Authority (KURA), Kenya Roads Board (KRB), and Engineers Board of Kenya (EBK). All these road agencies are financed by the public.

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Julius Korir, CBS
2.	Infrastructure Secretary	Eng. Francis Gitau
3.	Secretary Administration	Bernard J. Leparmarai
4.	Direction Administration	Abednego Etyang'

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- *Audit and finance committee activities*
- *Parliamentary committee activities*
- *Development partner oversight activities*
- *Other oversight activities*

STATE DEPARTMENT FOR INFRASTRUCTURE
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(e) Entity Headquarters

P.O. Box 30260
Works Building Building
Ngong Road
Nairobi, KENYA
Entity Contacts

Telephone: (254) 0202723232
E-mail: ps@infrastructure.go.ke
Website: www.transport.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

STATE DEPARTMENT FOR INFRASTRUCTURE
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II. FORWARD BY THE CABINET SECRETARY



BUDGET ALLOCATION

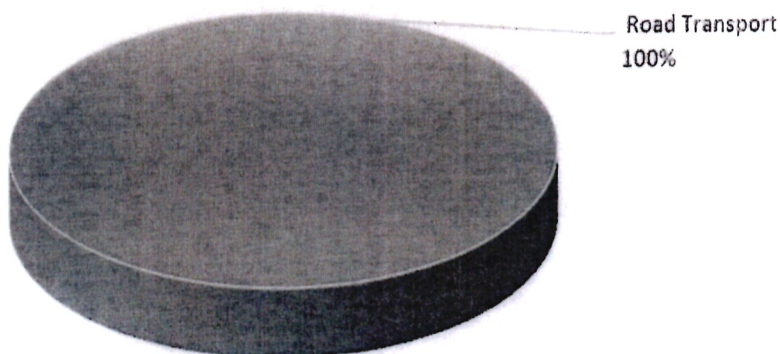
In the financial year 2018/19 the State Department for Infrastructure was allocated a gross budget of **KShs. 171,526,267,405** which consist of **KShs. 58,584,983,567** and **KShs. 112,941,283,838** for recurrent and development vote respectively.

In the financial year 2018/19 the State Department for Infrastructure was allocated a gross budget of **KShs. 171,526,267,405** which consist of **KShs. 58,584,983,567** and **KShs. 112,941,283,838** for recurrent and development vote respectively.

The Ministry was to expend the gross budget of **KShs. 171,526,267,405** under the following one programme:

Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs		
Road Transport	171,526,267,405	151,925,863,728.00	19,600,403,677.00
	171,526,267,405	151,925,863,728	19,600,403,677

BUDGET ALLOCATION BY PROGRAMMES



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COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

I. Programmes

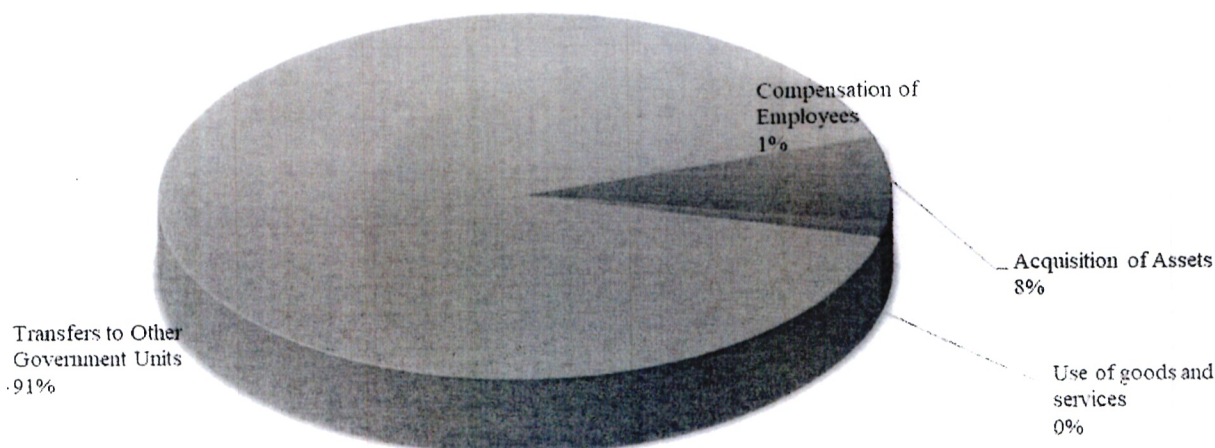
Programme/Sub-programme	Original Budget 30th June, 2019 Kshs	Adjustments Kshs	Final Budget 30th June, 2019 Kshs	Actual on comparable basis 30th June, 2019 Kshs	Budget utilization difference Kshs
Road Transport	171,526,267,405	-	171,526,267,405	150,908,875,085.00	20,617,392,320
Construction of roads and Bridges	71,623,035,474	-	71,623,035,474	66,536,085,754	5,086,949,720
Rehabilitation of Roads	39,685,457,308	-	39,685,457,308	37,668,654,727	2,016,802,581
Maintenance of Roads	55,716,000,000	-	55,716,000,000	45,156,753,569	10,559,246,431
Design of Roads and Bridges	1,000,000,000	-	1,000,000,000	-	1,000,000,000
Road Safety Intervention	3,501,774,623	-	3,501,774,623	2,564,369,678	937,404,945
TOTAL	171,526,267,405	-	171,526,267,405	151,925,863,728	19,600,403,677

Budget Utilisation

The State Department for Infrastructure spent **KShs. 151,925,863,728** against an approved budget of **KShs. 171,526,267,405** representing absorption rate of **89%**. Utilisation of the budget was carried out through various activities (economic classifications) as enumerated below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	1,366,000,000	1,320,903,590	45,096,411
Use of goods and services	1,542,345,510	794,053,765	748,291,745
Transfers to Other Government Units	156,876,772,782	138,334,235,758	18,542,537,024
Social Security Benefits	8,481,949	-	8,481,949
Acquisition of Assets	11,732,667,164	11,476,670,616	255,996,548
Total Payments	171,526,267,405	151,925,863,728	19,600,403,677

Budget Utilisation as Per Economic Items



Payments

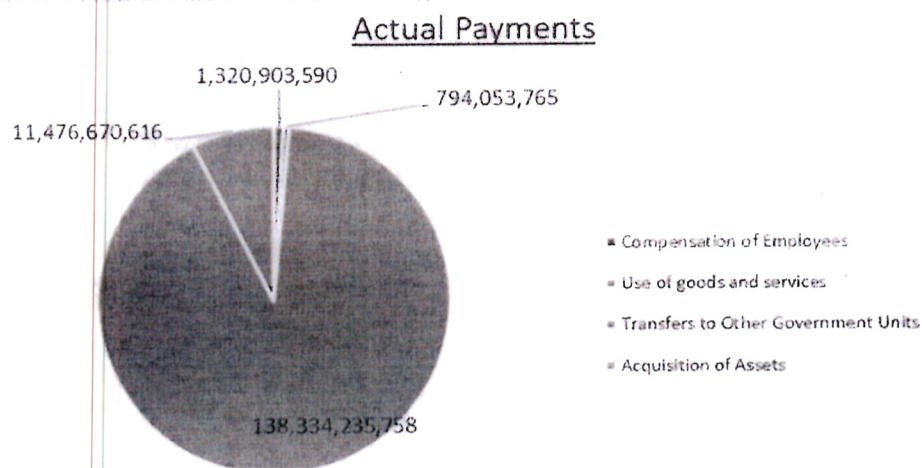
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The State Department's payments mainly comprise of Transfers to Other Government entities i.e. Transfers to State Corporations, Semi-Autonomous Government Agencies (SAGAs), employee compensation, Use of goods and services and acquisition of assets.

The total payments for FY 2018/2019 stood at KShs 150,872 Million, representing a 15.53% decrease from KShs 117,724 Million for FY 2017/2018.

Total Payment Breakdown

	Actual Payments
Compensation of Employees	1,320,903,590
Use of goods and services	794,053,765
Transfers to Other Government Units	138,334,235,758
Acquisition of Assets	11,476,670,616
Total Payments	151,925,863,728



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COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The Department of Infrastructure is responsible for facilitating development, maintenance, rehabilitation and management of the road network for the provision of adequate stock of physical infrastructure facilities in the country. The State Department aims at providing efficient and safe road network that improves service delivery.

The continued improvement in development of physical infrastructure particularly roads network is critical in accelerating economic growth and development. Kenya Vision 2030 recognizes the enabling role the sub-sector plays in realization of the overarching vision of a globally competitive and prosperous nation by 2030.

The Government is committed to ensuring that the country's stock of roads infrastructure is capable of facilitating economic growth and that the enterprise development agencies have ample resources to foster opportunities for enterprise development and job creation.

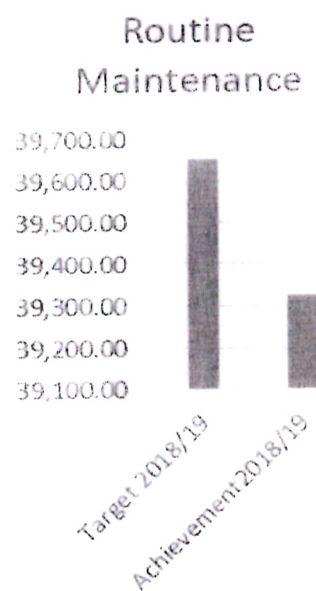
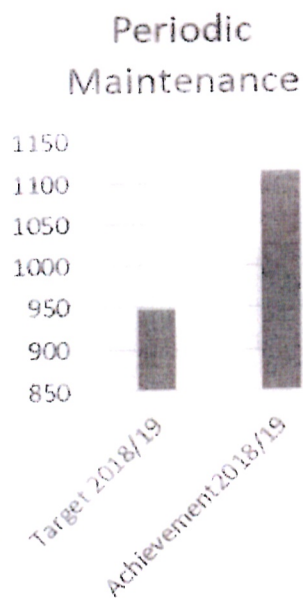
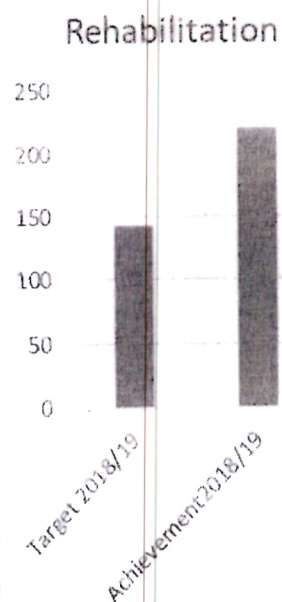
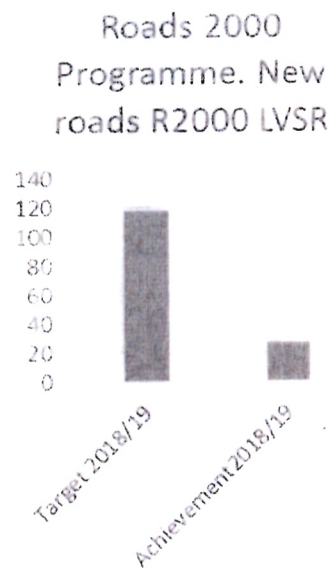
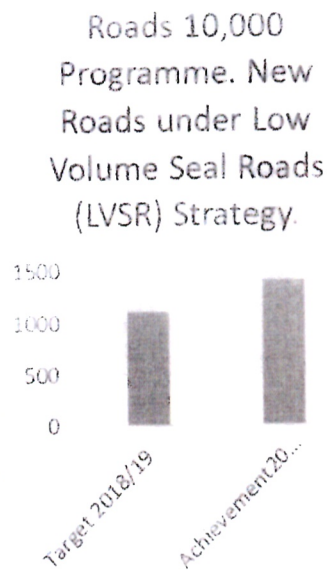
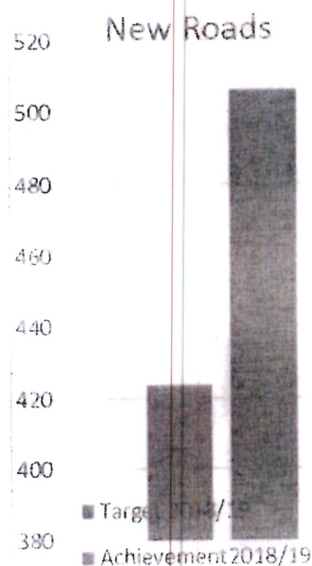
With regard to the efficient and effective delivery of roads infrastructure, the road infrastructure framework embraces all roads authorities and recognizes constitutional rights, embraces practicality and efficiency in institutional arrangements, supports the establishment of effective coordinating structures throughout government to promote efficiency in road service delivery, and promotes the integration of transport services.

Key Achievements for the State Department of Infrastructure

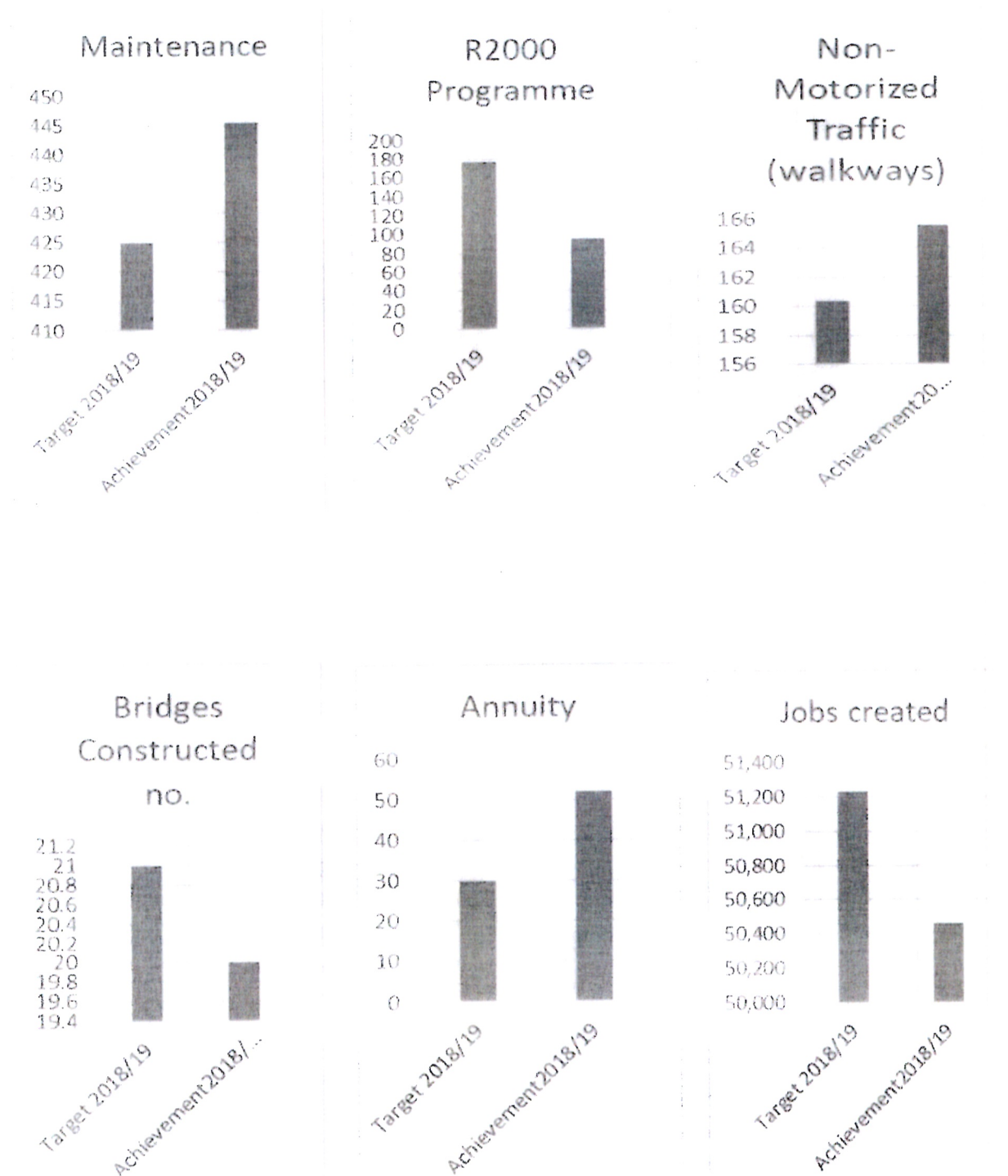
During the 2018/2019 Financial Year, the State Department of Infrastructure increased the tarmac km road network by 2,100km and thereby bringing the total tarmacked network by the National Government to approximately 18,000km. The State Department surpassed nearly all its set physical outputs as detailed below:-

		Target 2018/19	Achievement 2018/19	% of Achievement
	Intervention	Total(KM)	Total(KM)	
1	New Roads Convectional	423.9	506.22	119%
2	Roads 10,000 Programme. New Roads under Low Volume Seal Roads (LVSR) Strategy.	1103.7	1,403	127%
3	Roads 2000 Programme. New roads R2000 LVSR	117.7	26.65	23%
4	Rehabilitation	143	220	154%
5	Periodic Maintenance	947.93	1114.59	118%
6	Routine Maintenance	39,654.1	39,324.49	99%
7	Maintenance	425	445.5	105%
8	R2000 Programme	177.3	94.4	53%
9	Non-Motorized Traffic (walkways)	160.4	165.58	103%
10	Bridges Constructed no.	21	20	95%
11	Annuity	30	52	173%
12	Jobs created	51,230	50,463	99%

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Challenges

The State faced challenges during implementation which included: -

- Inadequate Budget particularly for Low Volume Seal Roads and Counterpart funding; Huge land/ property acquisition and relocation of services cost for right of way.

James W. Macharia, EGH
CABINET SECRETARY

STATE DEPARTMENT FOR INFRASTRUCTURE

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

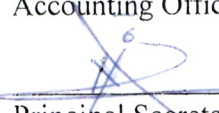
The Accounting Officer in charge of the State Department for Infrastructure is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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.

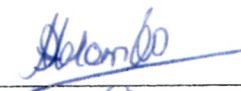
The Accounting Officer in charge of the State Department for Infrastructure accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that State Department for Infrastructure financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Infrastructure further confirms the completeness of the accounting records maintained for the State Department for Infrastructure, 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 Infrastructure confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The State Department for Infrastructure financial statements were approved and signed by the Accounting Officer on _____ 2019.


Principal Secretary
Prof. Arch. Paul Mwangi Maringa, (PhD),
CBS, Corp. Arch, MAAK, MKIP


Assistant Accountant General
Mwangashi Sophie Wakio
ICPAK No. 11341

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR INFRASTRUCTURE FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department for Infrastructure set out on pages 14 to 33, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters 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 Infrastructure as at 30 June, 2019, 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. Prior Year Adjustments

As disclosed under Note 15 to the financial statements, the statement of assets and liabilities reflects a prior year adjustment figure of Kshs.2,482,600,901;(2018-Kshs.34,215,084) which is not supported by way of documentary evidence. Consequently, the accuracy of the prior year adjustments could not be confirmed.

2. Unresolved Prior Year Audit Matters

The following prior year matters that have a bearing on the accuracy of the financial statements for the year remained unresolved as at 30 June, 2019.

2.1. Inaccuracies in the Financial Statements

The comparative figures in the financial statements did not balance and reflected the following material inaccuracies: -

2.1.1. Unbalanced Trial Balance - Suspense and Clearance Accounts

The Trial Balance presented in support of the financial statements for the year ended 30 June, 2018 did not balance and reflected suspense and clearance account balances of Kshs.676,928,451 (Debit) and Kshs.355,031,018 (Credit) respectively. Management has not provided support on how the balances were cleared and its effect on the financial statements balances for the year ended 30 June, 2019.

2.1.2. Cash and Cash Equivalents

2.1.2.1 Development Bank Account

Included in the comparative cash and cash equivalent balance of Kshs.2,695,462,863 is development account balance of Kshs.2,265,313,292. The Trial Balance in support of the balance reflected Kshs.88,564,683,918 resulting to unexplained and unreconciled difference of Kshs.86,299,370,626.

Further, the bank reconciliation statement for the bank account had payments in cash book but not in bank amounting Kshs.4,875,005 which composed of stale cheques that had not been written back to the cash book. The bank reconciliation also included receipts and payments in bank but not in the cash book amounting to Kshs.3,350,700 and Kshs.2,045,624 respectively. No explanation has been provided for failure to clear the long outstanding reconciling items.

2.1.2.2 Recurrent Bank Account

Included also in the comparative cash and cash equivalent balance is recurrent bank account balance of Kshs.214,309,493. The Trial Balance presented in support of the balance reflected a balance of Kshs.17,416,693,411 resulting to an unexplained and unreconciled difference of Kshs.17,202,383,918.

Further, the bank reconciliation statement for the bank account had payments in cash book but not in bank statement amounting to Kshs.9,608,371 which composed of stale cheques that had not been written back to the cash book. The bank reconciliation statement also included receipts and payments in the bank statement but not in the cash book amounting to Kshs.12,695,351 and Kshs.4,434,680 respectively while receipts in the cash book but not recorded in the bank statement amounted to Kshs.11,090,993. Management has not provided reasons for non-clearance of the long outstanding reconciling items.

In addition, the bank reconciliations were being prepared outside the Integrated Financial Management Information System (IFMIS).

2.1.2.3 Deposits

Included in the comparative cash and cash equivalent balance are deposits of Kshs.212,555,241. However, detailed analysis in support of the deposits has not been provided. Further, the Trial Balance in support of the deposit balance reflected an amount of Kshs.309,435,345 resulting to unexplained and unreconciled difference of Kshs.96,880,104.

2.1.2.4 Undisclosed Bank Balances

Excluded from the comparative cash and cash equivalent balance were bank balances of Kshs.4,004,785 and Kshs.25,056,895,967 of the Kenya Transport Sector Support Project and the Road Annuity Fund respectively.

From the foregoing, the accuracy and completeness of the reported cash and cash equivalent balance of Kshs.593,057,945 as at 30 June, 2019 could not be confirmed.

2.1.3. Exchequer Releases

As disclosed under Note 3 to the financial statements, the statement of receipts and payments reflected comparative exchequer releases figure of Kshs.52,873,956,581 while the Trial Balance in support reflected a figure of Kshs.254,572,836,570 resulting to an unreconciled difference of Kshs.201,698,879,989.

In the circumstance, it was not possible to ascertain the accuracy of the comparative Exchequer releases for the year ended at 30 June, 2019.

2.1.4. Accounts Receivables

2.1.4.1 Clearance Account

Included in the comparable accounts receivables balance is Kshs. Nil, being clearance account balance. However, the Trial Balance in support reflects a balance of Kshs.676,928,451, resulting to a variance of Kshs.676,928,451, that has not been explained.

2.1.4.2 Other Debtors and Prepayments and Agency Account

The comparable accounts receivables balance of Kshs.38,282,324 excludes other debtors and prepayments and agency account balances of Kshs.13,068,546 and Kshs.16,410,340 respectively in the Trial Balance.

2.1.4.3 Government Imprests

The comparative Government Imprest balance of Kshs.1,731,087 is at variance with the Trial Balance figure of a negative Kshs.1,798,211 resulting to unexplained difference of Kshs.3,529,298 that has not been reconciled.

In the circumstance, the accuracy and fair statement of the accounts receivables balance of Kshs.53,132,393 as at 30 June, 2019 could not be ascertained.

2.1.5. Accounts Payables – Deposits and Retention

As disclosed under Note 13 to the financial statements, the statement of assets and liabilities reflect comparative accounts payables balance of Kshs.212,555,241. However, there was no schedule in support of the balance. Further, the Trial Balance in support reflects a balance of Kshs.1,605,943,329 resulting to an unexplained variance of Kshs.1,393,388,088.

Consequently, the accuracy and fair statement of comparative accounts payables balance of Kshs.191,621,913 as at 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Pending Bills

As disclosed under Notes 17.1 to the financial statements, the State Department for Infrastructure had pending bills totalling Kshs.4,622,222 as at 30 June, 2019 that were not settled during the year 2018/2019 but were instead carried forward to 2019/2020. Failure to settle bills during the year in which they relate to adversely affects the provisions of the subsequent year to which they have to be charged.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause

me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a

material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

02 November, 2020

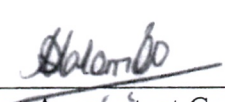
STATE DEPARTMENT FOR INFRASTRUCTURE
Reports and Financial Statements
For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 Kshs	2017/2018 Kshs Restated
RECEIPTS			
Pocceeds From Domestic and Foreign Grants	1	852,023,883	1,156,685,508
Transfers from National Treasury	2	64,839,420,713	52,873,956,581
Transfers from Other Government Entities	3	61,461,100,526	45,156,803,856
Pocceeds From Foreign Borrowings	4	25,128,978,806	19,578,461,464
Other Revenues	5	60,319,182	48,724,983
TOTAL REVENUES		152,341,843,109	118,814,632,391
PAYMENTS			
Compensation of Employees	6	1,320,903,590	1,158,981,764
Use of goods and services	7	794,053,765	1,394,426,031
Transfers to Other Government Units	8	138,334,235,758	113,564,604,690
Social Security Benefits	9	-	17,969,838
Acquisition of Assets	10	11,476,670,616	2,032,811,150
TOTAL PAYMENTS		151,925,863,728	118,168,793,473
SURPLUS/DEFICIT		415,979,381	645,838,919

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 _____ 2019 and signed by:


Principal Secretary
Prof. Arch. Paul Mwangi Maringa, (PhD),
CBS, Corp. Arch, MAAK, MKIP


Assistant Accountant General
Mwangashi Sophie Wakio
ICPAK No. 11341

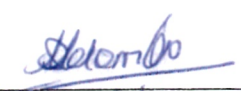
STATE DEPARTMENT FOR INFRASTRUCTURE
Reports and Financial Statements
For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019 Kshs	2017/2018 Kshs
			Restated
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11A	593,057,945	2,695,462,863
Cash Balances	11B	-	-
Total Cash And Cash Equivalents		593,057,945	2,695,462,863
Accounts Receivables - Outstanding Imprest and Clearence Accounts	12	53,132,393	38,282,324
TOTAL FINANCIAL ASSETS		646,190,338	2,733,745,187
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	13	191,621,913	212,555,241
NET FINANCIAL ASSETS		454,568,425	2,521,189,947
REPRESENTED BY			
Fund balance b/fwd	14	2,521,189,945	1,909,566,111
Prior year adjustments	15	(2,482,600,901)	(34,215,084)
Surplus/Defict for the year		415,979,381	645,838,919
NET FINANCIAL POSITION		454,568,425	2,521,189,947

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 _____ 2019 and signed by:


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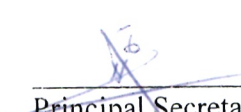

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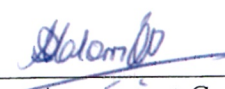
STATE DEPARTMENT FOR INFRASTRUCTURE
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For the year ended June 30, 2019

VII. STATEMENT OF CASH FLOWS

	Note	2018/2019 Kshs	2017/2018 Kshs Restated
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Pocceeds From Domestic and Foreign Grants	1	852,023,883	1,156,685,508
Transfers from National Treasury	2	64,839,420,713	52,873,956,581
Transfers from Other Government Entities	3	61,461,100,526	45,156,803,856
Other Revenues	5	60,319,182	48,724,983
		127,212,864,304	99,236,170,927
Payments for operating expenses			
Compensation of Employees	6	(1,320,903,590)	(1,158,981,764)
Use of goods and services	7	(794,053,765)	(1,394,426,031)
Transfers to Other Government Units	8	(138,334,235,758)	(113,564,604,690)
Social Security Benefits	9	-	(17,969,838)
Adjusted for:			
Changes in receivables		(14,850,069)	(2,543,351)
Changes in payables		(20,933,328)	(2,093,332)
Adjustments during the year	15	(2,482,600,901)	(34,215,084)
Net cashflow from operating activities		(15,754,713,106)	(16,938,663,163)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	(11,476,670,616)	(2,032,811,150)
Net cash flows from Investing Activities		(11,476,670,616)	(2,032,811,150)
CASHFLOW FROM BORROWING ACTIVITIES			
Pocceeds From Domestic and Foreign Grants	4	25,128,978,806	19,578,461,464
Net cash flow from financing activities		25,128,978,806	19,578,461,464
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,102,404,916)	606,987,151
Cash and cash equivalent at BEGINNING of the year		2,695,462,863	2,088,475,711
Cash and cash equivalent at END of the year		593,057,945	2,695,462,863

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 _____ 2019 and signed by:


Principal Secretary
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CBS, Corp. Arch, MAAK, MKIP


Assistant Accountant General
Mwangashi Sophie Wakio
ICPAK No. 11341

STATE DEPARTMENT FOR INFRASTRUCTURE
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For the year ended June 30, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax receipts	275,000,000	275,000,000	550,000,000	-	550,000,000	0%
Pocceeds From Foreign Borrowings	24,942,832,000	3,486,308,783	28,429,140,783	25,128,978,806	3,300,161,977	88%
Proceeds from Domestic and Foreign Grants	2,410,000,000	(860,000,000)	1,550,000,000	852,023,883	697,976,118	55%
Exchequer releases	81,988,548,000	(16,177,621,378)	65,810,926,622	64,839,420,713	971,505,909	99%
Proceeds from sales of Assets	-	200,000	200,000	-	200,000.00	0%
Transfers from Other Government Units	40,863,000,000	33,283,000,000	74,146,000,000	61,461,100,526	12,684,899,474	83%
Other Receipts	388,000,000	652,000,000	1,040,000,000	60,319,182	979,680,818	6%
Total Receipts	150,867,380,000	20,658,887,405	171,526,267,405	152,341,843,109	19,184,424,296	89%
Payments						
Compensation of Employees	693,000,000	673,000,000	1,366,000,000	1,320,903,590	45,096,411	97%
Use of goods and services	1,813,150,444	(270,804,934)	1,542,345,510	794,053,765	748,291,745	51%
Transfers to Other Government Units	136,628,929,999	20,247,842,783	156,876,772,782	138,334,235,758	18,542,537,024	88%
Social Security Benefits	4,240,975	4,240,975	8,481,949	-	8,481,949	0%
Acquisition of Assets	11,728,058,583	4,608,582	11,732,667,164	11,476,670,616	255,996,548	98%
Grand Total	150,867,380,000	20,658,887,405	171,526,267,405	151,925,863,728	19,600,403,677	89%

Notes:

Underutilization on foreign borrowings of 12% (88%)

Delayed procurement of same Development Partner co-financed Projects such as Mombasa Port Area Roads Packages 2 & 3 and Upgrading of Loichangamatak to Lokichar, resulting into underutilization of the budgeted provision.

Underutilization on Domestic and foreign grants of 45% (55%)

The underutilization was on foreign grants which was caused by delayed execution of Development Partner co-financed Projects.

Underutilization on transfers from other government units of 17% (83%)

The underutilization mainly refers to transfers of Fuel Levy Funds from Kenya Roads Board for onward transmission to Implementing Agencies. Fuel Levy Funds earmarked for County Governments are budgeted under the State Department Budget. Transfers to the Counties

STATE DEPARTMENT FOR INFRASTRUCTURE
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are however transmitted directly to the Counties without passing through the State Department's system. The directly transmitted funds in the Counties result into Budget underutilization.

Underutilization on other receipts of 84% (6%)

The underutilization of other receipts refers to AIA receipts under the Mechanical Fund which had not been captured in the IFMIS System.

Underutilization on use of goods and services of 49% (51%)

The Budget under goods and services was mainly underutilized on the Development Partner Component earmarked for capacity building for IDA funded components under the State Department Headquarters. The underutilization was caused by delayed procurement of capacity building components in Engineers Board of Kenya, Kenya Roads Board and the State Department Headquarters.

Underutilization on other government entities of 12% (88%)

The underutilization of transfers to other Government entities was mainly caused by direct transfers to Counties of Fuel Levy Funds from Kenya Roads Board against provisions in Printed Budget and also to delayed procurement for some Projects funded by Development Partners.

Underutilization on social security benefits of 0%

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Assistant Accountant General
Mwangashi Sophie Wakio
ICPAK No. 11341

STATE DEPARTMENT FOR INFRASTRUCTURE
Reports and Financial Statements
For the year ended June 30, 2019

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

				Actual on Comparable	Budget Utilisation	% of
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Basis	Difference	Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Tax Receipts	275,000,000	275,000,000	550,000,000	-	550,000,000	0%
Transfers from Domestic and Foreign Grants	27,583,000,000	27,583,000,000	55,166,000,000	44,103,100,526.00	11,062,899,474	80%
Exchequer releases	936,000,000	892,783,567	1,828,783,567	1,654,272,874	174,510,693	90%
Proceeds from sales of Assets	-	200,000	200,000	-	200,000	0%
Other Receipts	388,000,000	652,000,000	1,040,000,000	60,319,182	979,680,818	6%
Total Receipts	29,182,000,000	29,402,983,567	58,584,983,567	45,817,692,582	12,767,290,985	78%
PAYMENTS						
Compensation of Employees	693,000,000	673,000,000	1,366,000,000	1,320,903,590	45,096,411	97%
Use of goods and services	157,150,444	149,814,011	306,964,455	218,818,124	88,146,331	71%
Transfers to Other Government Units	28,325,000,000	28,571,320,000	56,896,320,000	44,138,380,526	12,757,939,474	78%
Social Security Benefits	4,240,975	4,240,975	8,481,949	-	8,481,949	0%
Aquisition Of Assets	2,608,582	4,608,582	7,217,163	4,891,449	2,325,714	68%
Grand Total	29,182,000,000	29,402,983,567	58,584,983,567	45,682,993,688	12,901,989,879	78%

The entity financial statements were approved on _____ 2019 and signed by:



Principal Secretary
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 CBS, Corp. Arch, MAAK, MKIP



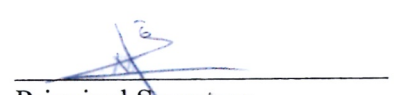
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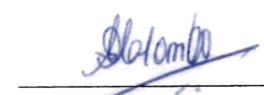
STATE DEPARTMENT FOR INFRASTRUCTURE
Reports and Financial Statements
For the year ended June 30, 2019

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	2,410,000,000	(860,000,000)	1,550,000,000	852,023,883	697,976,118	55%
Exchequer releases	81,052,548,000	- 17,070,404,945	63,982,143,055	63,185,147,839	796,995,216	99%
Transfers from Other Government Units	13,280,000,000	5,700,000,000	18,980,000,000	17,358,000,000	1,622,000,000	91%
Proceeds from Foreign Borrowings	24,942,832,000	3,486,308,783	28,429,140,783	25,128,978,806	3,300,161,977	88%
Total Receipts	121,685,380,000	(8,744,096,162)	112,941,283,838	106,524,150,527	6,417,133,311	94%
Payments						
Use of goods and Services	1,656,000,000	(420,618,945)	1,235,381,055	575,235,641	660,145,414	47%
Transfers to Other Government Units	108,303,929,999	(8,323,477,217)	99,980,452,782	94,195,855,232	5,784,597,550	94%
Acquisition of Assets	11,725,450,001	-	11,725,450,001	11,471,779,167	253,670,834	98%
Grand Total	121,685,380,000	(8,744,096,162)	112,941,283,838	106,242,870,040	6,698,413,798	94%

The entity financial statements were approved on _____ 2019 and signed by:


Principal Secretary
Prof. Arch. Paul Mwangi Maringa, (PhD),
CBS, Corp. Arch, MAAK, MKIP


Assistant Accountant General
Mwangashi Sophie Wakio
ICPAK No. 11341

STATE DEPARTMENT FOR INFRASTRUCTURE
 Reports and Financial Statements
 For the year ended June 30, 2019

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 30th June, 2019	Adjustments	Final Budget 30th June, 2019	Actual on comparable basis 30th June, 2019	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Road Transport	171,526,267,405	-	171,526,267,405	150,908,875,085.00	20,617,392,320
Construction of roads and Bridges	71,623,035,474	-	71,623,035,474	66,536,085,754	5,086,949,720
Rehabilitation of Roads	39,685,457,308	-	39,685,457,308	37,668,654,727	2,016,802,581
Maintenance of Roads	55,716,000,000		55,716,000,000	45,156,753,569	10,559,246,431
Design of Roads and Bridges	1,000,000,000		1,000,000,000	-	1,000,000,000
Road Safety Intervention	3,501,774,623	-	3,501,774,623	2,564,369,678	937,404,945
TOTAL	171,526,267,405	-	171,526,267,405	151,925,863,728	19,600,403,677

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.
 Ensure that this document is completed to enable consolidation by the National Treasury)

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

- **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

STATE DEPARTMENT FOR INFRASTRUCTURE
Reports and Financial Statements
For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

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

- **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 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES

- **Repayment of Borrowing (Principal Amount)**

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

- **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs 191,621,913 compared to Kshs 212,555,241 in prior period as indicated on note 0x.

There were no other restrictions on cash during the year.

STATE DEPARTMENT FOR INFRASTRUCTURE
Reports and Financial Statements
For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

STATE DEPARTMENT FOR INFRASTRUCTURE
Reports and Financial Statements
For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

15. Related Party Transactions

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

STATE DEPARTMENT FOR INFRASTRUCTURE
Reports and Financial Statements
For the year ended June 30, 2019

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS		
	2018-2019	2017-2018
	Kshs	Kshs
Grants Received From Bilateral Donors (Foreign Governments)	852,023,883	1,156,685,508
TOTAL	852,023,883	1,156,685,508

2 EXCHEQUER RELEASES

EXCHEQUER RELEASES		
Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	814,106,538	310,500,738
Total Exchequer Releases for quarter 2	28,850,514,682	10,285,764,944
Total Exchequer Releases for quarter 3	23,522,178,321	26,946,026,159
Total Exchequer Releases for quarter 4	11,652,621,172	15,331,664,740
TOTAL	64,839,420,713	52,873,956,581

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

TRANSFER FROM OTHER GOVERNMENT UNITS		
	2018-2019	2017-2018
	Kshs	Kshs
Grants to other General Government Units From General Govt Units	61,461,100,526	45,156,803,856
TOTAL	61,461,100,526	45,156,803,856

4 PROCEEDS FROM FOREIGN BORROWINGS

PROCEEDS FROM FOREIGN BORROWINGS		
	2018-2019	2017-2018
	Kshs	Kshs
Foreign Borrowing - Draw-downs Through Exchequer	-	40,715,403
Foreign Borrowing - Direct Payments	25,128,978,806	19,537,746,060
TOTAL	25,128,978,806	19,578,461,464

5 OTHER REVENUES

OTHER REVENUES		
	2018-2019	2017-2018
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	60,319,182	48,724,983
Receipts from Sale of Incidental Goods	-	-
TOTAL	60,319,182	48,724,983

STATE DEPARTMENT FOR INFRASTRUCTURE
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6 COMPENSATION OF EMPLOYEES

COMPENSATION OF EMPLOYEES			2018-2019	2017-2018
			Kshs	Kshs
Basic salaries of permanent employees			974,137,584	819,445,525.00
Basic wages of temporary employees			22,712,107	13,987,046
Personal allowances paid as part of salary			324,053,899	325,549,193.00
TOTAL			1,320,903,590	1,158,981,764

7 USE OF GOODS AND SERVICES

USE OF GOODS AND SERVICES			2018-2019	2017-2018
			Kshs	Kshs
Utilities, supplies and services			27,200,050	20,743,850
Communication, supplies and services			6,307,782	3,893,949
Domestic travel and subsistence			33,862,123	32,157,271
Foreign travel and subsistence			3,331,200	1,282,460
Printing, advertising and information supplies & services			2,502,053	1,039,187
Insurance costs			4,162,990	4,798,420.15
Training expenses			559,948,198	1,100,068,827
Hospitality supplies and services			17,686,418	12,649,546
Specialised materials and services			22,062,021	19,671,650
Office and general supplies and services			20,126,467	10,790,138
Other operating expenses			29,430,519	27,719,971
Fuel Oil and Lubricants			10,594,704	8,680,675
Routine maintenance – vehicles and other transport equipment			13,515,400	13,204,992
Routine maintenance – other assets			43,323,840	137,725,096
TOTAL			794,053,765	1,394,426,031

8 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

TRANSFER TO OTHER GOVERNMENT ENTITIES			
Description	2018-2019	2017-2018	
	Kshs	Kshs	
Transfers to National Government entities			
Capital Grants to Government Agencies- Current	44,138,380,526	42,180,803,856	
Capital Grants to Government Agencies-Capital	94,195,855,232	71,383,800,834	
TOTAL	138,334,235,758	113,564,604,690	
The above transfers were made to the following self-reporting entities in the year:			
Description	Recurrent	Development	2018-2019
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
Kenya Roads Board	-	-	1,872,166,667
Kenya National Highways Authority	21,573,916,667	22,039,403,069	43,613,319,736
Kenya Urban Roads Authority	6,147,249,525	9,203,512,274	15,350,761,799
Engineers Board of Kenya	35,280,000	52,000,000	87,280,000
Kenya Rural Roads Authority	16,096,726,000	37,744,355,793	53,841,081,793
Kenya Wildlife Service	285,208,334	-	285,208,334
Foreign Borrowings		25,156,584,096	25,156,584,096
TOTAL	44,138,380,526.00	94,195,855,232	138,334,235,758

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 SOCIAL SECURITY BENEFITS

SOCIAL SECURITY BENEFITS		
	2018-2019 Kshs	2017-2018 Kshs
Government pension and retirement benefits	-	17,969,838
Total	-	17,969,838

10 ACQUISITION OF ASSETS

ACQUISITION OF ASSETS		
	2018-2019 Kshs	2017-2018 Kshs
Construction of Buildings	72,539,335	92,151,721
Refurbishment of Buildings	37,552,998	27,359,923
Construction of Roads	11,180,000,000	1,602,875,000
Construction and Civil Works	12,861,036	166,265,457
Purchase of Vehicles and Other Transport Equipments		2,062,500
Purchase of Office Furniture and General	1,746,395	844,740
Purchase of Specialised Plant, Equipment and	33,009,989	51,991,163
Rehabilitation and Renovation of Plant, Machinery	2,218,549	1,824,500
Research, Studies, Project Preparation, Design &	136,700,313	87,436,145
TOTAL	11,476,628,616	2,032,811,150

11A: Bank Accounts

Bank Accounts		
Name of Bank, Account No. & currency	2018-2019 Kshs	2017-2018 Kshs
Central Bank of Kenya, 1000210068, KShs	108,147,141	214,309,493
Central Bank of Kenya, 1000209917, KShs	292,718,885	2,265,313,292
Central Bank of Kenya, 1000212586, KShs	191,821,025	212,555,241
Central Bank of Kenya, 1000212587, KShs	370,894	3,284,837
Total	593,057,945	2,695,462,863

11B: CASH IN HAND

Cash in hand		
	2018-2019 Kshs	2017-2018 Kshs
Cash in Hand – Held in domestic currency	-	-
TOTAL	-	-

STATE DEPARTMENT FOR INFRASTRUCTURE
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 NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

Cash in hand should also be analysed as follows:		
	2018-2019 Kshs	2017-2018 Kshs
Headquarters, Kencom Hse Building, Cashoffice	-	-
TOTAL	-	-

12: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Outstanding Imprests		
Description	2018-2019 Kshs	2017-2018 Kshs
Government Imprests	2,666,278	1,731,087
Clearance accounts	-	-
Salary Advance	222,244	135,607
District Suspense	50,243,871	36,415,630
TOTAL	53,132,393	38,282,324

13. ACCOUNTS PAYABLE

Accounts Payables		
	2018-2019 Kshs	2017-2018 Kshs
Deposits	191,621,913	212,555,241
TOTAL	191,621,913	212,555,241

14. FUND BALANCE BROUGHT FORWARD

BALANCES BROUGHT FORWARD		
	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	2,695,462,863	2,087,074,603
Cash in hand	-	1,401,108
Receivables - Outstanding Imprests	38,282,324	35,738,973
Payables - Deposits	(212,555,241)	(214,648,573)
TOTAL	2,521,189,947	1,909,566,111

STATE DEPARTMENT FOR INFRASTRUCTURE

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. PRIOR YEAR ADJUSTMENTS

PRIOR YEAR ADJUSTMENTS		
Description of the error	2018-2019 Kshs	2017-2018 Kshs
Adjustments on bank account balances	(2,479,622,785)	-
Cash in hand		-
Receivables - Outstanding Imprests	(2,978,116)	(34,215,084)
TOTAL	(2,482,600,901)	(34,215,084)

This relates to bank balance for the 2017/2018 swept to the exchequer while receivables relates to salary advances cleared during the year thus reducing the fund balance brought forward.

16. RELATED PARTY DISCLOSURES

RELATED PARTY DISCLOSURES		
	2018-2019 Kshs	2017-2018 Kshs
Transfers to other State Corporations and Semi-Auto	138,334,235,758	113,564,604,690

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

The following comprise of related parties to the State Department for Infrastructure.

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

Related party transactions:

	2018-2019 Kshs	2017-2018 Kshs
Key Management Compensation	-	22,687,808
Transfers to related parties		
Transfers to SCs and SAGAs	138,334,235,758	113,519,984,522
Transfers to Development Project	-	55,232,376
Total Transfers to related parties	138,334,235,758	113,575,105,898
Transfers from related parties		
Transfers from the Exchequer	64,839,420,713	52,873,956,581
Transfers from other MDAs	60,220,373,389	45,156,803,856
(Insert any other transfers received)		
Total Transfers from related parties	125,059,794,102	98,030,760,437

STATE DEPARTMENT FOR INFRASTRUCTURE
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17. POTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods and services	22,888,397	4,622,222	(22,888,397)	4,622,222
Total	22,888,397	4,622,222	(22,888,397)	4,622,222

17.2 : OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties	212,555,241	-	-	191,621,913
Total	212,555,241	-	-	191,621,913

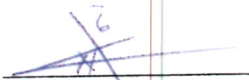
18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		The issues on 2017-2018 have been resolved			

Guidance Notes:

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


Principal Secretary
Prof. Arch. Paul Mwangi Maringa, (PhD),
CBS, Corp. Arch, MAAK, MKIP


Assistant Accountant General
Mwangashi Sophie Wakio
ICPAK No. 11341

STATE DEPARTMENT FOR INFRASTRUCTURE
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/N	BENEFICIARY	DESCRIPTION	AMOUNT	REASON FOR NON-PAYMENT
1.	Flexnet Network Limited	Payment for repair and maintenance of scanners and computers.	320,000.00	Invalid Branch Code
2.	Emac Enterprise	Payment of ammonium thioungite & stainless	313,500.00	Closed Bank Account
3.	Trizwood Traders	Payment of supply of mahogany solid core flash door to KIHBT	360,000.00	System closed before goods could be received.
4.	Angaza Networks Kenya	Payment of library books supplied to KIHBT	230,000.00	System closed before goods could be received.
5.	Phema Technology	Payment of construction of a gate and canopy and gate house KIHBT	3,398,722.00	System closed before goods could be received in tax system.
		TOTAL	4,622,222.00	

STATE DEPARTMENT FOR INFRASTRUCTURE
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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Buildings and structures	1,809,822,789	11,426,834,647	-	13,236,657,436
Other Machinery and Equipment	220,925,861	36,974,933	-	257,900,794
Total	2,030,748,650	11,476,670,616	-	13,507,419,265

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 9 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

STATE DEPARTMENT FOR INFRASTRUCTURE**Reports and Financial Statements****For the year ended June 30, 2019****ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR INFRASTRUCTURE**

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Transport Sector Support Project	The key objective of the project is to improve the efficiency of the road transport along the Northern Corridor.	Prof. Arch. Paul Mwangi Maringa, (PhD), CBS, Corp. Arch, MAAK, MKIP	No
2	National Urban Transport Improvement Project	The key objective of the project is to improve the efficiency of road transport along the Northern Corridor	Prof. Arch. Paul Mwangi Maringa, (PhD), CBS, Corp. Arch, MAAK, MKIP	No
3	East Africa Trade And Transport Facilitation Project	The key objective of the project is to strengthen institutional capacities in all implementing entities and complementary institutions involved within the project.	Prof. Arch. Paul Mwangi Maringa, (PhD), CBS, Corp. Arch, MAAK, MKIP	No

STATE DEPARTMENT FOR INFRASTRUCTURE
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ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR INFRASTRUCTURE

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliation done?(yes/no)
1	Kenya Highways Authority	Construction & maintenance of highways	Eng. Peter M.Mundinia	43,613,319,736	Yes
2	Kenya Urban Roads Authority	Construction and maintenance of urban roads	Eng. Silas Kinoti	15,350,761,799	Yes
3	Kenya Rural Roads Authority	Construction and maintenance of rural roads	Eng. Luka K. Kimeli	53,841,081,793	Yes
4	Engineers Board of Kenya	Regulating standards in the engineering profession and building capacity for individual engineers and engineering firms	Eng. Nicholas M. Musuni	87,280,000	Yes
5	Kenya Wildlife Services	Conserves and Manages Kenya's wildlife for the Kenyan people and the world	Brig. (Rtd) John M. Waweru	285,208,334	Yes
6	Kenya Roads Board	Oversee the road network in Kenya and thereby coordinate its development, rehabilitation and maintenance and to be the principal adviser to the Government on all matters related thereto.	Eng. Jacob Ruwa, OGW	1,872,166,667	Yes

STATE DEPARTMENT FOR INFRASTRUCTURE
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For the year ended June 30, 2019

ANNEX 5- REPORTS GENERATED FROM IFMIS

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

- i. IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution ²/₃
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance

Entity: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1140700 Taxes on Goods and Services Collected as AIA	0.00	0.00	0.00	0.00
1140000 Taxes on Goods and Services	0.00	0.00	0.00	0.00
1160200 Taxes Not Elsewhere Classified Collected as AIA	0.00	0.00	0.00	0.00
1160000 Other Taxes (not elsewhere classified)	0.00	0.00	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	0.00
1310000 Grants from Foreign Governments	0.00	0.00	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	852,023,882.50	0.00	1,156,685,507.65
1320000 Grants from International Organisations	0.00	852,023,882.50	0.00	1,156,685,507.65
1330400 Grants to other General Govt units from General Govt units	0.00	61,461,100,526.00	0.00	45,156,803,856.00
1330000 Grants from other levels of Governments	0.00	61,461,100,526.00	0.00	45,156,803,856.00
1420300 Administrative Fees and Charges collected as AIA	0.00	60,319,182.00	0.00	48,724,982.80
1420000 Sales of Goods and Services	0.00	60,319,182.00	0.00	48,724,982.80
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	974,137,583.50	0.00	822,692,372.90	0.00
2110200 Basic Wages - Temporary Employees	22,712,107.00	0.00	13,987,045.80	0.00
2110300 Personal Allowances paid as part of Salary	324,053,899.00	0.00	322,302,345.15	0.00
2110400 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	1,320,903,589.50	0.00	1,158,981,763.85	0.00
2210100 Utilities, Supplies and Services	27,200,050.30	0.00	20,743,850.15	0.00
2210200 Communication, Supplies and Services	6,307,781.80	0.00	3,893,948.80	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	33,862,123.00	0.00	32,157,271.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	3,331,200.00	0.00	1,282,460.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	2,502,052.70	0.00	1,039,187.00	0.00
2210700 Training Expenses	559,948,198.40	0.00	1,100,068,826.65	0.00
2210800 Hospitality Supplies and Servi	17,686,418.00	0.00	12,649,546.00	0.00
2210900 Insurance Costs	4,162,990.00	0.00	4,798,420.15	0.00
2211000 Specialised Materials and Supp	22,062,020.70	0.00	19,671,650.00	0.00
2211100 Office and General Supplies and Services	20,126,467.00	0.00	10,790,138.00	0.00
2211200 Fuel Oil and Lubricants	10,594,704.30	0.00	8,680,674.70	0.00
2211300 Other Operating Expenses	29,430,518.90	0.00	27,719,970.50	0.00
2210000 Goods and Services	737,214,525.10	0.00	1,243,495,942.95	0.00
2220100 Routine Maintenance - Vehicles	13,515,399.75	0.00	13,204,992.40	0.00
2220200 Routine Maintenance - Other Assets	43,323,840.10	0.00	137,725,096.00	0.00
2220000 Routine Maintenance	56,839,239.85	0.00	150,930,088.40	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	44,138,380,526.00	0.00	42,180,803,856.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	94,195,855,231.75	0.00	71,383,800,834.05	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2630000 Grants & Transfer To Other Govt. Units	138,334,235,757.75	0.00	113,564,604,690.05	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	17,969,837.75	0.00
2710000 Social Security Benefits	0.00	0.00	17,969,837.75	0.00
3110200 Construction of Building	72,539,335.00	0.00	92,151,721.00	0.00
3110300 Refurbishment of Buildings	37,552,998.20	0.00	27,359,922.70	0.00
3110400 Construction of Roads	11,180,000,000.00	0.00	1,602,875,000.00	0.00
3110500 Construction and Civil Works	12,861,035.80	0.00	166,265,457.40	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	2,062,500.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,746,395.00	0.00	844,740.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	33,009,989.45	0.00	51,991,163.10	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	2,218,548.90	0.00	1,824,500.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	136,742,313.45	0.00	87,436,145.35	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	11,476,670,615.80	0.00	2,032,811,149.55	0.00
5120100 Foreign Borrowings - Drawdowns through Exchequer	0.00	0.00	0.00	40,715,403.40
5120200 Foreign Borrowing-Direct Payments	0.00	25,128,978,805.70	0.00	19,537,746,060.20
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	25,128,978,805.70	0.00	19,578,461,463.60
6510200 01-010-E418-UNICEF PROGRAMME-M	370,894.00	0.00	3,284,836.40	0.00
6510000 Special Accounts	370,894.00	0.00	3,284,836.40	0.00
6520100 Treasury Bank Accounts	0.00	0.00	0.00	0.00
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	108,147,141.00	0.00	214,309,493.00	0.00
6530000 Recurrent Bank Accounts	108,147,141.00	0.00	214,309,493.00	0.00
6540100 Development Bank Accounts	292,718,885.35	0.00	2,265,313,292.00	0.00
6541100	0.00	0.00	0.00	0.00
6540000 Development Bank Accounts	292,718,885.35	0.00	2,265,313,292.00	0.00
6550100 Deposit Bank Accounts	191,821,025.05	0.00	212,555,241.00	0.00
6550000 Deposit Bank Account	191,821,025.05	0.00	212,555,241.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6590200 Foreign Cash Holdings	0.00	0.00	0.00	0.00
6590000 Foreign Currency and Foreign D	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	222,244.00	0.00	135,607.00	0.00
6710000 Domestic Debtors & Advances	222,244.00	0.00	135,607.00	0.00
6720100 Debtors & Advances - Government	0.00	0.00	0.00	0.00
6720000 Debtors & Advances - Govt Owne	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760100 Imprests	2,666,278.00	0.00	1,731,087.00	0.00
6760000 Government Imprests	2,666,278.00	0.00	1,731,087.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	50,243,871.00	0.00	36,415,630.00	0.00
6780000 Suspense & Clearance Account	50,243,871.00	0.00	36,415,630.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	191,621,913.00	0.00	212,555,241.00
7310000 Deposits	0.00	191,621,913.00	0.00	212,555,241.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.35
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.35

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	315,745,531,902.15	0.00	250,906,111,189.00
9910300 County Transfers	2,657,997,399.00	0.00	175,396,498.00	0.00
9910000 Provisions	2,657,997,399.00	315,745,531,902.15	175,396,498.00	250,906,111,189.00
9999900	248,209,524,745.95	0.20	195,981,407,083.45	0.20
9990000 Opening Balance Reserves	248,209,524,745.95	0.20	195,981,407,083.45	0.20
Total	154,444,248,026.35	154,444,248,026.35	643,627,724,651.40	643,627,724,651.40

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

Prepared By: Joseph

Date: _____

Reviewed By: _____

Date: _____

Approved By: Salome

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	852,023,882.50	1,156,685,507.65
TOTAL		852,023,882.50	1,156,685,507.65

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	64,839,420,713.15	52,873,956,581.00
TOTAL		64,839,420,713.15	52,873,956,581.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	61,461,100,526.00	45,156,803,856.00
TOTAL		61,461,100,526.00	45,156,803,856.00

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	40,715,403.40
Foreign Borrowing-Direct Payments	5120200	25,128,978,805.70	19,537,746,060.20
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		25,128,978,805.70	19,578,461,463.60

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	60,319,182.00	48,724,982.80
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council's Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council's Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		60,319,182.00	48,724,982.80

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	974,137,583.50	822,692,372.90
Basic Wages - Temporary Employees	2110200	22,712,107.00	13,987,045.80
Personal Allowances paid as part of Salary	2110300	324,053,899.00	322,302,345.15
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		1,320,903,589.50	1,158,981,763.85

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	27,200,050.30	20,743,850.15
Communication, Supplies and Services	2210200	6,307,781.80	3,893,948.80
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	33,862,123.00	32,157,271.00
Foreign Travel and Subsistence, and other transportation costs	2210400	3,331,200.00	1,282,460.00
Printing, Advertising and Information Supplies and Services	2210500	2,502,052.70	1,039,187.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	559,948,198.40	1,100,068,826.65
Hospitality Supplies and Servi	2210800	17,686,418.00	12,649,546.00
Insurance Costs	2210900	4,162,990.00	4,798,420.15
Specialised Materials and Supp	2211000	22,062,020.70	19,671,650.00
Office and General Supplies and Services	2211100	20,126,467.00	10,790,138.00
Fuel Oil and Lubricants	2211200	10,594,704.30	8,680,674.70
Other Operating Expenses	2211300	29,430,518.90	27,719,970.50
Routine Maintenance - Vehicles	2220100	13,515,399.75	13,204,992.40
Routine Maintenance - Other Assets	2220200	43,323,840.10	137,725,096.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		794,053,764.95	1,394,426,031.35

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	44,138,380,526.00	42,180,803,856.00
Capital Grants to Government Agencies and other Levels of Government	2630200	94,195,855,231.75	71,383,800,834.05
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		138,334,235,757.75	113,564,604,690.05

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	0.00	17,969,837.75
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	17,969,837.75

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	72,539,335.00	92,151,721.00
Refurbishment of Buildings	3110300	37,552,998.20	27,359,922.70
Construction of Roads	3110400	11,180,000,000.00	1,602,875,000.00
Construction and Civil Works	3110500	12,861,035.80	166,265,457.40
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	2,062,500.00
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	1,746,395.00	844,740.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	33,009,989.45	51,991,163.10
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	2,218,548.90	1,824,500.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	136,742,313.45	87,436,145.35
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		11,476,670,615.80	2,032,811,149.55

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	370,894.00	3,284,836.40
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	108,147,141.00	214,309,493.00
Development Bank Accounts	6540000	292,718,885.35	2,265,313,292.00
Deposit Bank Account	6550000	191,821,025.05	212,555,241.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		593,057,945.40	2,695,462,862.40

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	222,244.00	135,607.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	2,666,278.00	1,731,087.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	50,243,871.00	36,415,630.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		53,132,393.00	38,282,324.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.35
Deposits	7310000	191,621,913.00	212,555,241.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		191,621,913.00	212,555,241.35

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	2,695,462,862.40	2,087,074,603.00
Opening Balance Cash	22B	0.00	1,401,108.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	38,282,324.00	35,738,972.85
Opening Balance - Deposits	24	(212,555,241.35)	(214,648,573.35)
TOTAL		2,521,189,945.05	1,909,566,110.50

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	2,482,600,901.00	34,215,084.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		2,482,600,901.00	34,215,084.00



Entity: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

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

Date: _____

Date: _____

Date: _____



Statement of Financial Position

Entity: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	593,057,945.40	2,695,462,862.40
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		593,057,945.40	2,695,462,862.40
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	53,132,393.00	38,282,324.00
TOTAL FINANCIAL ASSETS		646,190,338.40	2,733,745,186.40
Financial Liabilities			
Accounts Payables - Deposits	24	191,621,913.00	212,555,241.35
NET FINANCIAL ASSETS		454,568,425.40	2,521,189,945.05
REPRESENTED BY			
Fund Balance b/fwd	25	2,521,189,945.05	1,909,566,110.50
Prior Year Adjustment	26	(2,482,600,901.00)	(34,215,084.00)
Surplus/Deficit for the Year		415,979,381.35	645,838,918.50
NET FINANCIAL POSITION		454,568,425.40	2,521,189,945.00

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

Prepared By: Adolph

Date: _____

Reviewed By: _____

Date: _____

Approved By: Adombo

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	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	852,023,882.50	1,156,685,507.65
Exchequer releases	4	64,839,420,713.15	52,873,956,581.00
Transfers from Other Government Entities	5	61,461,100,526.00	45,156,803,856.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	25,128,978,805.70	19,578,461,463.60
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	60,319,182.00	48,724,982.80
TOTAL RECEIPTS		152,341,843,109.35	118,814,632,391.05
PAYMENTS			
Compensation of Employees	12	1,320,903,589.50	1,158,981,763.85
Use of goods and Services	13	794,053,764.95	1,394,426,031.35
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	138,334,235,757.75	113,564,604,690.05
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	17,969,837.75
Acquisition of Assets	18	11,476,670,615.80	2,032,811,149.55
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		151,925,863,728.00	118,168,793,472.55
SURPLUS/DEFICIT		415,979,381.35	645,838,918.50

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

Prepared By: *[Signature]*

Date: _____

Reviewed By: _____

Date: _____

Approved By: *[Signature]*

Date: _____



STATEMENT OF CASH FLOW

Entity: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	852,023,882.50	1,156,685,507.65
Exchequer releases	4	64,839,420,713.15	52,873,956,581.00
Transfers from Other Government Entities	5	61,461,100,526.00	45,156,803,856.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	60,319,182.00	48,724,982.80
Payments for Operating Expenses			
Compensation of Employees	12	1,320,903,589.50	1,158,981,763.85
Use of goods and Services	13	794,053,764.95	1,394,426,031.35
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	140,816,836,658.75	113,598,819,774.05
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	17,969,837.75
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(35,783,397.35)	(4,636,683.15)
Prior year adjustments		(2,482,600,901.00)	(34,215,084.00)
Net Cash From Operating Activities	A	(18,237,314,007.90)	(16,972,878,246.70)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	11,476,670,615.80	2,032,811,149.55
Net Cash Flow From Investing Activities	B	(11,476,670,615.80)	(2,032,811,149.55)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	25,128,978,805.70	19,578,461,463.60
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	25,128,978,805.70	19,578,461,463.60
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(4,585,005,818.00)	572,772,067.35
Cash and Cash Equivalent at BEGINNING of The Year		2,695,462,862.40	2,088,475,711.00
Cash and Cash Equivalent at END of The Year	22A+22B	593,057,945.40	2,695,462,862.40

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

Prepared By: Joseph

Date: _____

Reviewed By: _____

Date: _____

Approved By: Adonai

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1091-State Department for Infrastructure

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	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
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0201000000		General Administration, Planning and Support 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
0202000000		Road Transport	171,526,267,405.00	151,926,418,028.00	19,599,849,377.00
	2110000	Wages and Salary Contributions	1,366,000,000.00	1,320,903,589.50	45,096,410.50
	2210000	Goods and Services	1,350,056,812.00	737,333,225.10	612,723,586.90
	2220000	Routine Maintenance	192,288,698.00	56,839,239.85	135,449,458.15
	2630000	Grants & Transfer To Other Govt. Units	156,876,772,782.00	138,334,235,757.75	18,542,537,024.25
	2710000	Social Security Benefits	8,481,949.00	0.00	8,481,949.00
	3110000	Acquisition of Fixed Capital Assets	11,732,667,164.00	11,477,106,215.80	255,560,948.20
		Grand Total	171,526,267,405.00	151,926,418,028.00	19,599,849,377.00

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

Prepared By: *Joseph*

Date: _____

Reviewed By: _____

Date: _____

Approved By: *Adon6*

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1091-State Department for Infrastructure

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0201000000		General Administration, Planning and Support Services	0.00	0.00	0.00
	0201020000	Human Resources and Support Services	0.00	0.00	0.00
	0201030000	Financial Management Services	0.00	0.00	0.00
	0201040000	Information Communications Services	0.00	0.00	0.00
0202000000		Road Transport	171,526,267,405.00	151,926,418,028.00	19,599,849,377.00
	0202010000	Construction of Roads and Bridges	71,623,035,474.00	67,624,575,203.20	3,998,460,270.80
	0202020000	Rehabilitation of Roads	39,685,457,308.00	37,668,654,726.80	2,016,802,581.20
	0202030000	Maintenance of Roads	55,716,000,000.00	44,103,100,526.00	11,612,899,474.00
	0202040000	Design of Roads and Bridges	1,000,000,000.00	0.00	1,000,000,000.00
	0202050000	Road Safety Intervention	0.00	0.00	0.00
	0202060000		3,501,774,623.00	2,530,087,572.00	971,687,051.00
		Grand Total	171,526,267,405.00	151,926,418,028.00	19,599,849,377.00

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

Prepared By: Dodgson

Date: _____

Reviewed By: _____

Date: _____

Approved By: Adam O

Date: _____



Budget Execution by Heads and Programmes

Entity: 1091-State Department for Infrastructure

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1091000100		Financial Management Services	62,633,577.00	51,500,037.15	11,133,539.85
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0202000000	Road Transport	62,633,577.00	51,500,037.15	11,133,539.85
1091000200		Headquarters Administrative Services	345,319,749.00	299,057,221.05	46,262,527.95
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0202000000	Road Transport	345,319,749.00	299,057,221.05	46,262,527.95
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1091000300		Economic Planning	11,669,629.00	9,112,760.35	2,556,868.65
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0202000000	Road Transport	11,669,629.00	9,112,760.35	2,556,868.65
1091000400		Mechanical and Transport Department	1,536,510,973.00	553,945,674.50	982,565,298.50
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0202000000	Road Transport	1,536,510,973.00	553,945,674.50	982,565,298.50
1091000500			232,219,661.00	245,338,015.30	(13,118,354.30)
	0202000000	Road Transport	232,219,661.00	245,338,015.30	(13,118,354.30)
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1091000600		Kenya Institute of Highways and Building Technology	210,008,373.00	171,753,472.85	38,254,900.15
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0202000000	Road Transport	210,008,373.00	171,753,472.85	38,254,900.15
1091000700		Major Roads	55,716,000,000.00	44,103,100,526.00	11,612,899,474.00
	0202000000	Road Transport	55,716,000,000.00	44,103,100,526.00	11,612,899,474.00
1091000800		Other Roads	145,040,000.00	0.00	145,040,000.00
	0202000000	Road Transport	145,040,000.00	0.00	145,040,000.00
1091000900		Headquarters Roads Department	75,024,096.00	58,865,867.10	16,158,228.90
	0202000000	Road Transport	75,024,096.00	58,865,867.10	16,158,228.90
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1091001000		Road Works Inspectorate	18,398,282.00	12,955,253.50	5,443,028.50
	0202000000	Road Transport	18,398,282.00	12,955,253.50	5,443,028.50
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1091001100		Provincial/District Administration and Technical Services	196,879,227.00	142,561,311.60	54,317,915.40
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0202000000	Road Transport	196,879,227.00	142,561,311.60	54,317,915.40
1091001300		Information Communication Technology Services	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1091001400		Road Transport Department	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091001500		Engineers Board of Kenya	35,280,000.00	35,280,000.00	0.00
	0202000000	Road Transport	35,280,000.00	35,280,000.00	0.00
1091100100		Roads 2000 (Road maintenance II) Western Province	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091100200		Roads 2000 Phase II	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091100300		Nuno-Modogashi Road	2,380,225,058.00	2,303,940,740.75	76,284,317.25
	0202000000	Road Transport	2,380,225,058.00	2,303,940,740.75	76,284,317.25
1091100400		Mombasa Port Area Roads Development project	2,770,500,000.00	2,671,383,637.00	99,116,363.00
	0202000000	Road Transport	2,770,500,000.00	2,671,383,637.00	99,116,363.00
1091100500		Dualing Of Nairobi- Dagoretti Corner Road Phase 1	100,000,000.00	0.00	100,000,000.00
	0202000000	Road Transport	100,000,000.00	0.00	100,000,000.00

1091100600		Nairobi Southern Bypass Project	350,000,000.00	250,000,000.00	100,000,000.00
	0202000000	Road Transport	350,000,000.00	250,000,000.00	100,000,000.00
1091100700		Trade Mark East Africa Programme	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091100800		East Africa Transit Improvement Programme	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091100900		DFID Grant for One Stop Border Posts	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091101000		Northern Corridor Transport Improvement Project	139,276,985.00	100,272,986.00	39,003,999.00
	0202000000	Road Transport	139,276,985.00	100,272,986.00	39,003,999.00
1091101100		East African Trade and Transport Facilitation Project (KRA)	155,000,000.00	155,000,000.00	0.00
	0202000000	Road Transport	155,000,000.00	155,000,000.00	0.00
1091101200		Kenya Transport Sector Support Programme	8,537,398,800.00	7,735,351,717.20	802,047,082.80
	0202000000	Road Transport	8,537,398,800.00	7,735,351,717.20	802,047,082.80
1091101300		National Urban Transport Improvement Project (NUTRIP)	1,385,501,572.00	1,631,786,289.20	(246,284,717.20)
	0202000000	Road Transport	1,385,501,572.00	1,631,786,289.20	(246,284,717.20)
1091101400		South Sudan Eastern Africa Transport, Trade & Development Facilitation	6,984,544,000.00	6,152,573,943.75	831,970,056.25
	0202000000	Road Transport	6,984,544,000.00	6,152,573,943.75	831,970,056.25
1091101500		Rural Road Rehabilitation (EC Roads 2000)	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091101600		Northern Corridor Rehabilitation-III	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091101700		Transport Infrastructure for Regional Integration (Merille River-Mars)	102,000,000.00	2,000,000.00	100,000,000.00
	0202000000	Road Transport	102,000,000.00	2,000,000.00	100,000,000.00
1091101800		Improving Access in Kenya's National Parks (Bridge Over the Galana Ri	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091101900		Nairobi Missing Link Roads and Non-Motorised Transport Facilities	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091102000		Support to Road Sector: Capacity Building Component	70,000,000.00	105,311,381.30	(35,311,381.30)
	0202000000	Road Transport	70,000,000.00	105,311,381.30	(35,311,381.30)
1091102100		Timboroa-Eldoret Rehabilitation Road Project	98,500,000.00	98,500,000.00	0.00
	0202000000	Road Transport	98,500,000.00	98,500,000.00	0.00
1091102200		Kenya/ Ethiopia, Isiolo-Moyale Road Project Phase II (Masarbit-Turbi)	83,507,195.00	68,500,000.00	15,007,195.00
	0202000000	Road Transport	83,507,195.00	68,500,000.00	15,007,195.00
1091102300		Kenya Ethiopia (Turbi-Moyale) Road Project Phase III Corridor Ph II	100,000,000.00	128,022,750.30	(28,022,750.30)
	0202000000	Road Transport	100,000,000.00	128,022,750.30	(28,022,750.30)
1091102400		Arusha-Holili/Taveta-Voi Road Project	1,004,600,000.00	976,502,145.60	28,097,854.40
	0202000000	Road Transport	1,004,600,000.00	976,502,145.60	28,097,854.40
1091102500		Nairobi Outer Ring Road Improvement Project	0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091102600			2,580,186,000.00	2,511,246,759.00	68,939,241.00
	0202000000	Road Transport	2,580,186,000.00	2,511,246,759.00	68,939,241.00
1091102700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091102800			25,000,000.00	0.00	25,000,000.00
	0202000000	Road Transport	25,000,000.00	0.00	25,000,000.00
1091102900			330,000,000.00	145,915,294.00	184,084,706.00
	0202000000	Road Transport	330,000,000.00	145,915,294.00	184,084,706.00
1091103000			5,483,344.00	0.00	5,483,344.00
	0202000000	Road Transport	5,483,344.00	0.00	5,483,344.00
1091103100			58,000,000.00	46,020,029.80	11,979,970.20
	0202000000	Road Transport	58,000,000.00	46,020,029.80	11,979,970.20
1091103200			140,000,000.00	139,999,993.15	6.85

	0202000000	Road Transport	140,000,000.00	139,999,993.15	6.85
1091103300			70,000,000.00	0.00	70,000,000.00
	0202000000	Road Transport	70,000,000.00	0.00	70,000,000.00
1091103400			30,000,000.00	16,144,435.00	13,855,565.00
	0202000000	Road Transport	30,000,000.00	16,144,435.00	13,855,565.00
1091103500			7,000,000.00	0.00	7,000,000.00
	0202000000	Road Transport	7,000,000.00	0.00	7,000,000.00
1091103600			70,000,000.00	0.00	70,000,000.00
	0202000000	Road Transport	70,000,000.00	0.00	70,000,000.00
1091103700			70,000,000.00	68,808,110.90	1,191,889.10
	0202000000	Road Transport	70,000,000.00	68,808,110.90	1,191,889.10
1091103800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091103900			65,000,000.00	57,372,955.85	7,627,044.15
	0202000000	Road Transport	65,000,000.00	57,372,955.85	7,627,044.15
1091104000			75,000,000.00	74,999,999.00	1.00
	0202000000	Road Transport	75,000,000.00	74,999,999.00	1.00
1091104100			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091104200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091104300			90,000,000.00	117,479,143.65	(27,479,143.65)
	0202000000	Road Transport	90,000,000.00	117,479,143.65	(27,479,143.65)
1091104400			237,500,000.00	237,499,994.15	5.85
	0202000000	Road Transport	237,500,000.00	237,499,994.15	5.85
1091104500			25,000,000.00	0.00	25,000,000.00
	0202000000	Road Transport	25,000,000.00	0.00	25,000,000.00
1091104600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091104700			400,000,000.00	269,820,226.30	130,179,773.70
	0202000000	Road Transport	400,000,000.00	269,820,226.30	130,179,773.70
1091104800			310,000,000.00	310,000,000.00	0.00
	0202000000	Road Transport	310,000,000.00	310,000,000.00	0.00
1091104900			15,000,000.00	0.00	15,000,000.00
	0202000000	Road Transport	15,000,000.00	0.00	15,000,000.00
1091105000			25,000,000.00	0.00	25,000,000.00
	0202000000	Road Transport	25,000,000.00	0.00	25,000,000.00
1091105100			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091105200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091105300			300,000,000.00	299,999,990.55	9.45
	0202000000	Road Transport	300,000,000.00	299,999,990.55	9.45
1091105400			180,000,000.00	178,904,838.15	1,095,161.85
	0202000000	Road Transport	180,000,000.00	178,904,838.15	1,095,161.85
1091105500			60,000,000.00	15,136,615.00	44,863,385.00
	0202000000	Road Transport	60,000,000.00	15,136,615.00	44,863,385.00
1091105600			30,000,000.00	0.00	30,000,000.00
	0202000000	Road Transport	30,000,000.00	0.00	30,000,000.00
1091105700			80,000,000.00	0.00	80,000,000.00
	0202000000	Road Transport	80,000,000.00	0.00	80,000,000.00
1091105800			80,000,000.00	55,454,478.95	24,545,521.05
	0202000000	Road Transport	80,000,000.00	55,454,478.95	24,545,521.05
1091105900			50,000,000.00	19,829,106.00	30,170,894.00
	0202000000	Road Transport	50,000,000.00	19,829,106.00	30,170,894.00
1091106000			9,720,000.00	0.00	9,720,000.00
	0202000000	Road Transport	9,720,000.00	0.00	9,720,000.00
1091106100			20,000,000.00	55,000,000.00	(35,000,000.00)
	0202000000	Road Transport	20,000,000.00	55,000,000.00	(35,000,000.00)
1091106200			60,000,000.00	34,325,433.90	25,674,566.10
	0202000000	Road Transport	60,000,000.00	34,325,433.90	25,674,566.10
1091106300			80,000,000.00	70,514,190.45	9,485,809.55
	0202000000	Road Transport	80,000,000.00	70,514,190.45	9,485,809.55
1091106400			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091106500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091106600			45,000,000.00	0.00	45,000,000.00
	0202000000	Road Transport	45,000,000.00	0.00	45,000,000.00
1091106700			315,000,000.00	320,000,000.00	(5,000,000.00)
	0202000000	Road Transport	315,000,000.00	320,000,000.00	(5,000,000.00)
1091106800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091106900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091107000			185,000,000.00	185,000,000.00	0.00

	0202000000	Road Transport	185,000,000.00	185,000,000.00	0.00
1091107200			5,000,000.00	0.00	5,000,000.00
	0202000000	Road Transport	5,000,000.00	0.00	5,000,000.00
1091107400			145,000,000.00	145,000,000.00	0.00
	0202000000	Road Transport	145,000,000.00	145,000,000.00	0.00
1091107500			150,000,000.00	150,000,000.00	0.00
	0202000000	Road Transport	150,000,000.00	150,000,000.00	0.00
1091107600			30,000,000.00	9,000,000.00	21,000,000.00
	0202000000	Road Transport	30,000,000.00	9,000,000.00	21,000,000.00
1091107700			70,000,000.00	51,118,725.00	18,881,275.00
	0202000000	Road Transport	70,000,000.00	51,118,725.00	18,881,275.00
1091109200			525,000,000.00	525,000,000.00	0.00
	0202000000	Road Transport	525,000,000.00	525,000,000.00	0.00
1091109300			90,000,000.00	0.00	90,000,000.00
	0202000000	Road Transport	90,000,000.00	0.00	90,000,000.00
1091110100			47,600,671.00	47,600,671.00	0.00
	0202000000	Road Transport	47,600,671.00	47,600,671.00	0.00
1091110200			395,800,000.00	365,800,000.00	30,000,000.00
	0202000000	Road Transport	395,800,000.00	365,800,000.00	30,000,000.00
1091110300			73,400,000.00	73,400,000.00	0.00
	0202000000	Road Transport	73,400,000.00	73,400,000.00	0.00
1091110400			350,500,000.00	300,500,000.00	50,000,000.00
	0202000000	Road Transport	350,500,000.00	300,500,000.00	50,000,000.00
1091110500			350,433,000.00	350,433,000.00	0.00
	0202000000	Road Transport	350,433,000.00	350,433,000.00	0.00
1091110600			2,200,000.00	2,200,000.00	0.00
	0202000000	Road Transport	2,200,000.00	2,200,000.00	0.00
1091110700			49,874,000.00	49,874,000.00	0.00
	0202000000	Road Transport	49,874,000.00	49,874,000.00	0.00
1091110800			6,734,882.00	6,734,881.00	1.00
	0202000000	Road Transport	6,734,882.00	6,734,881.00	1.00
1091110900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091111000			200,000,000.00	155,900,529.00	44,099,471.00
	0202000000	Road Transport	200,000,000.00	155,900,529.00	44,099,471.00
1091111100			185,900,000.00	185,899,999.00	1.00
	0202000000	Road Transport	185,900,000.00	185,899,999.00	1.00
1091111200			44,337,631.00	44,337,631.00	0.00
	0202000000	Road Transport	44,337,631.00	44,337,631.00	0.00
1091111300			26,407,064.00	25,907,064.00	500,000.00
	0202000000	Road Transport	26,407,064.00	25,907,064.00	500,000.00
1091111400			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091111500			10,000,000.00	10,000,000.00	0.00
	0202000000	Road Transport	10,000,000.00	10,000,000.00	0.00
1091111600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091111700			1,000.00	0.00	1,000.00
	0202000000	Road Transport	1,000.00	0.00	1,000.00
1091111800			38,000,000.00	15,000,000.00	23,000,000.00
	0202000000	Road Transport	38,000,000.00	15,000,000.00	23,000,000.00
1091111900			300,000,000.00	300,000,000.00	0.00
	0202000000	Road Transport	300,000,000.00	300,000,000.00	0.00
1091112000			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091112100			48,937,020.00	48,937,020.00	0.00
	0202000000	Road Transport	48,937,020.00	48,937,020.00	0.00
1091112200			29,362,000.00	29,362,000.00	0.00
	0202000000	Road Transport	29,362,000.00	29,362,000.00	0.00
1091112300			8,937,020.00	33,963,130.00	(25,026,110.00)
	0202000000	Road Transport	8,937,020.00	33,963,130.00	(25,026,110.00)
1091112400			235,000,000.00	235,000,000.00	0.00
	0202000000	Road Transport	235,000,000.00	235,000,000.00	0.00
1091112500			557,656,227.00	557,656,227.00	0.00
	0202000000	Road Transport	557,656,227.00	557,656,227.00	0.00
1091112600			1,000,000.00	1,000,000.00	0.00
	0202000000	Road Transport	1,000,000.00	1,000,000.00	0.00
1091112900			4,057,552.00	4,057,552.00	0.00
	0202000000	Road Transport	4,057,552.00	4,057,552.00	0.00
1091113000			9,200,742.00	1,000,000.00	8,200,742.00
	0202000000	Road Transport	9,200,742.00	1,000,000.00	8,200,742.00
1091113100			1,000,000.00	1,000,000.00	0.00
	0202000000	Road Transport	1,000,000.00	1,000,000.00	0.00
1091113200			13,306,708.00	13,306,708.00	0.00
	0202000000	Road Transport	13,306,708.00	13,306,708.00	0.00
1091113300			1,000,000.00	1,000,000.00	0.00

	0202000000	Road Transport	1,000,000.00	1,000,000.00	0.00
1091113600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091114000			502,370,204.00	502,370,204.00	0.00
	0202000000	Road Transport	502,370,204.00	502,370,204.00	0.00
1091114100			70,400,000.00	70,400,000.00	0.00
	0202000000	Road Transport	70,400,000.00	70,400,000.00	0.00
1091114300			30,000,000.00	30,000,000.00	0.00
	0202000000	Road Transport	30,000,000.00	30,000,000.00	0.00
1091114400			50,000,000.00	50,000,000.00	0.00
	0202000000	Road Transport	50,000,000.00	50,000,000.00	0.00
1091114500			2,935,011,144.00	2,812,278,535.85	122,732,608.15
	0202000000	Road Transport	2,935,011,144.00	2,812,278,535.85	122,732,608.15
1091114600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091114700			1,000.00	0.00	1,000.00
	0202000000	Road Transport	1,000.00	0.00	1,000.00
1091114800			13,306,708.00	1,000,000.00	12,306,708.00
	0202000000	Road Transport	13,306,708.00	1,000,000.00	12,306,708.00
1091114900			150,000.00	0.00	150,000.00
	0202000000	Road Transport	150,000.00	0.00	150,000.00
1091115000			6,700,000.00	6,700,000.00	0.00
	0202000000	Road Transport	6,700,000.00	6,700,000.00	0.00
1091115100			5,500,000.00	5,500,000.00	0.00
	0202000000	Road Transport	5,500,000.00	5,500,000.00	0.00
1091115200			23,634,894.00	23,634,894.00	0.00
	0202000000	Road Transport	23,634,894.00	23,634,894.00	0.00
1091115300			2,713,596.00	2,713,596.00	0.00
	0202000000	Road Transport	2,713,596.00	2,713,596.00	0.00
1091115400			5,002,559,142.00	4,625,327,031.35	377,232,110.65
	0202000000	Road Transport	5,002,559,142.00	4,625,327,031.35	377,232,110.65
1091115600			50,000,000.00	30,642,716.00	19,357,284.00
	0202000000	Road Transport	50,000,000.00	30,642,716.00	19,357,284.00
1091115700			1,000,000.00	1,000,000.00	0.00
	0202000000	Road Transport	1,000,000.00	1,000,000.00	0.00
1091115800			1,000.00	0.00	1,000.00
	0202000000	Road Transport	1,000.00	0.00	1,000.00
1091115900			1,000.00	0.00	1,000.00
	0202000000	Road Transport	1,000.00	0.00	1,000.00
1091116000			644,609,563.00	578,419,226.45	66,190,336.55
	0202000000	Road Transport	644,609,563.00	578,419,226.45	66,190,336.55
1091116100			1,050,000,000.00	600,000,000.00	450,000,000.00
	0202000000	Road Transport	1,050,000,000.00	600,000,000.00	450,000,000.00
1091116200			57,000,000.00	57,000,000.00	0.00
	0202000000	Road Transport	57,000,000.00	57,000,000.00	0.00
1091116300			80,000,000.00	80,000,000.00	0.00
	0202000000	Road Transport	80,000,000.00	80,000,000.00	0.00
1091116400			56,050,000.00	38,000,000.00	18,050,000.00
	0202000000	Road Transport	56,050,000.00	38,000,000.00	18,050,000.00
1091116600			650,000,000.00	650,000,000.00	0.00
	0202000000	Road Transport	650,000,000.00	650,000,000.00	0.00
1091116700			25,000,000.00	25,000,000.00	0.00
	0202000000	Road Transport	25,000,000.00	25,000,000.00	0.00
1091116800			53,866,212.00	107,732,424.00	(53,866,212.00)
	0202000000	Road Transport	53,866,212.00	107,732,424.00	(53,866,212.00)
1091116900			38,724,000.00	38,724,000.00	0.00
	0202000000	Road Transport	38,724,000.00	38,724,000.00	0.00
1091117000			242,000,000.00	242,000,000.00	0.00
	0202000000	Road Transport	242,000,000.00	242,000,000.00	0.00
1091117100			1,000.00	0.00	1,000.00
	0202000000	Road Transport	1,000.00	0.00	1,000.00
1091117200			40,000,000.00	40,000,000.00	0.00
	0202000000	Road Transport	40,000,000.00	40,000,000.00	0.00
1091117400			40,000,000.00	40,000,000.00	0.00
	0202000000	Road Transport	40,000,000.00	40,000,000.00	0.00
1091117500			40,000,000.00	40,000,000.00	0.00
	0202000000	Road Transport	40,000,000.00	40,000,000.00	0.00
1091117700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091117800			57,000,000.00	57,000,000.00	0.00
	0202000000	Road Transport	57,000,000.00	57,000,000.00	0.00
1091117900			1,000.00	0.00	1,000.00
	0202000000	Road Transport	1,000.00	0.00	1,000.00
1091118000			77,500,000.00	2,500,000.00	75,000,000.00
	0202000000	Road Transport	77,500,000.00	2,500,000.00	75,000,000.00
1091118100			2,500,000.00	2,500,000.00	0.00

	0202000000	Road Transport	2,500,000.00	2,500,000.00	0.00
1091118200			2,500,000.00	2,500,000.00	0.00
	0202000000	Road Transport	2,500,000.00	2,500,000.00	0.00
1091118300			90,937,020.00	90,937,020.00	0.00
	0202000000	Road Transport	90,937,020.00	90,937,020.00	0.00
1091118400			1,000,000.00	1,000,000.00	0.00
	0202000000	Road Transport	1,000,000.00	1,000,000.00	0.00
1091118500			1,000,000.00	1,000,000.00	0.00
	0202000000	Road Transport	1,000,000.00	1,000,000.00	0.00
1091118600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091118700			12,500,000.00	12,500,000.00	0.00
	0202000000	Road Transport	12,500,000.00	12,500,000.00	0.00
1091118800			24,468,500.00	24,468,500.00	0.00
	0202000000	Road Transport	24,468,500.00	24,468,500.00	0.00
1091118900			62,000,000.00	62,000,000.00	0.00
	0202000000	Road Transport	62,000,000.00	62,000,000.00	0.00
1091119000			100,000,000.00	100,000,000.00	0.00
	0202000000	Road Transport	100,000,000.00	100,000,000.00	0.00
1091119100			100,000,000.00	100,000,000.00	0.00
	0202000000	Road Transport	100,000,000.00	100,000,000.00	0.00
1091119200			950,000,000.00	950,000,000.00	0.00
	0202000000	Road Transport	950,000,000.00	950,000,000.00	0.00
1091119900			2,000,000.00	2,000,000.00	0.00
	0202000000	Road Transport	2,000,000.00	2,000,000.00	0.00
1091120000			150,000,000.00	86,500,000.00	63,500,000.00
	0202000000	Road Transport	150,000,000.00	86,500,000.00	63,500,000.00
1091120100			40,000,000.00	40,000,000.00	0.00
	0202000000	Road Transport	40,000,000.00	40,000,000.00	0.00
1091120200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091120300			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091120400			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091120500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091121700			350,000,000.00	350,000,000.00	0.00
	0202000000	Road Transport	350,000,000.00	350,000,000.00	0.00
1091121800			230,250,639.00	230,250,639.00	0.00
	0202000000	Road Transport	230,250,639.00	230,250,639.00	0.00
1091121900			500,000,000.00	500,000,000.00	0.00
	0202000000	Road Transport	500,000,000.00	500,000,000.00	0.00
1091122000			450,000,000.00	450,000,000.00	0.00
	0202000000	Road Transport	450,000,000.00	450,000,000.00	0.00
1091122100			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091122200			130,000,000.00	130,000,000.00	0.00
	0202000000	Road Transport	130,000,000.00	130,000,000.00	0.00
1091122300			5,000,000.00	0.00	5,000,000.00
	0202000000	Road Transport	5,000,000.00	0.00	5,000,000.00
1091122400			70,000,000.00	70,000,000.00	0.00
	0202000000	Road Transport	70,000,000.00	70,000,000.00	0.00
1091122500			500,000,000.00	500,000,000.00	0.00
	0202000000	Road Transport	500,000,000.00	500,000,000.00	0.00
1091122600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091122700			150,000,000.00	150,000,000.00	0.00
	0202000000	Road Transport	150,000,000.00	150,000,000.00	0.00
1091122800			60,000,000.00	60,000,000.00	0.00
	0202000000	Road Transport	60,000,000.00	60,000,000.00	0.00
1091122900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091123000			77,877,000.00	77,877,000.00	0.00
	0202000000	Road Transport	77,877,000.00	77,877,000.00	0.00
1091123100			10,000,000.00	10,000,000.00	0.00
	0202000000	Road Transport	10,000,000.00	10,000,000.00	0.00
1091123200			460,000,000.00	459,999,952.05	47.95
	0202000000	Road Transport	460,000,000.00	459,999,952.05	47.95
1091123300			2,300,000,000.00	1,961,798,081.85	338,201,918.15
	0202000000	Road Transport	2,300,000,000.00	1,961,798,081.85	338,201,918.15
1091123400			720,688,783.00	498,679,538.20	222,009,244.80
	0202000000	Road Transport	720,688,783.00	498,679,538.20	222,009,244.80
1091123500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091123600			50,000,000.00	50,000,000.00	0.00

	0202000000	Road Transport	50,000,000.00	50,000,000.00	0.00
1091123700			50,000,000.00	0.00	50,000,000.00
	0202000000	Road Transport	50,000,000.00	0.00	50,000,000.00
1091124100			20,500,000.00	20,500,000.00	0.00
	0202000000	Road Transport	20,500,000.00	20,500,000.00	0.00
1091124200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091124300			5,130,000.00	5,130,000.00	0.00
	0202000000	Road Transport	5,130,000.00	5,130,000.00	0.00
1091124400			120,000,000.00	120,000,000.00	0.00
	0202000000	Road Transport	120,000,000.00	120,000,000.00	0.00
1091124700			10,000,000.00	10,000,000.00	0.00
	0202000000	Road Transport	10,000,000.00	10,000,000.00	0.00
1091124800			50,000,000.00	50,000,000.00	0.00
	0202000000	Road Transport	50,000,000.00	50,000,000.00	0.00
1091124900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091125000			500,000,000.00	500,000,000.00	0.00
	0202000000	Road Transport	500,000,000.00	500,000,000.00	0.00
1091125100			400,000,000.00	400,000,000.00	0.00
	0202000000	Road Transport	400,000,000.00	400,000,000.00	0.00
1091125200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091125300			80,000,000.00	80,000,000.00	0.00
	0202000000	Road Transport	80,000,000.00	80,000,000.00	0.00
1091125400			150,000,000.00	150,000,000.00	0.00
	0202000000	Road Transport	150,000,000.00	150,000,000.00	0.00
1091125500			150,000,000.00	150,000,000.00	0.00
	0202000000	Road Transport	150,000,000.00	150,000,000.00	0.00
1091125600			150,000,000.00	150,000,000.00	0.00
	0202000000	Road Transport	150,000,000.00	150,000,000.00	0.00
1091125700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091125800			300,000,000.00	300,000,000.00	0.00
	0202000000	Road Transport	300,000,000.00	300,000,000.00	0.00
1091125900			270,000,000.00	270,000,000.00	0.00
	0202000000	Road Transport	270,000,000.00	270,000,000.00	0.00
1091126000			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091126100			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091126200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091126300			341,000,000.00	339,548,481.00	1,451,519.00
	0202000000	Road Transport	341,000,000.00	339,548,481.00	1,451,519.00
1091126400			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091126500			70,000,000.00	70,000,000.00	0.00
	0202000000	Road Transport	70,000,000.00	70,000,000.00	0.00
1091126600			15,500,000.00	7,866,735.45	7,633,264.55
	0202000000	Road Transport	15,500,000.00	7,866,735.45	7,633,264.55
1091126700			34,862,187.00	17,134,195.30	17,727,991.70
	0202000000	Road Transport	34,862,187.00	17,134,195.30	17,727,991.70
1091126900			171,000,000.00	111,340,117.95	59,659,882.05
	0202000000	Road Transport	171,000,000.00	111,340,117.95	59,659,882.05
1091127000			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091127100			98,000,000.00	12,000,000.00	86,000,000.00
	0202000000	Road Transport	98,000,000.00	12,000,000.00	86,000,000.00
1091127200			100,000,000.00	2,000,000.00	98,000,000.00
	0202000000	Road Transport	100,000,000.00	2,000,000.00	98,000,000.00
1091127300			48,000,000.00	46,544,074.00	1,455,926.00
	0202000000	Road Transport	48,000,000.00	46,544,074.00	1,455,926.00
1091127400			45,000,000.00	16,959,996.75	28,040,003.25
	0202000000	Road Transport	45,000,000.00	16,959,996.75	28,040,003.25
1091127500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091127600			40,000,000.00	37,426,540.90	2,573,459.10
	0202000000	Road Transport	40,000,000.00	37,426,540.90	2,573,459.10
1091127700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091127800			34,500,000.00	0.00	34,500,000.00
	0202000000	Road Transport	34,500,000.00	0.00	34,500,000.00
1091127900			8,000,000.00	7,057,780.00	942,220.00
	0202000000	Road Transport	8,000,000.00	7,057,780.00	942,220.00
1091128000			11,180,000,000.00	11,180,000,000.00	0.00

	0202000000	Road Transport	11,180,000,000.00	11,180,000,000.00	0.00
1091128100			50,000,000.00	95,296,128.00	(45,296,128.00)
	0202000000	Road Transport	50,000,000.00	95,296,128.00	(45,296,128.00)
1091128200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091128300			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091128400			10,000,000.00	0.00	10,000,000.00
	0202000000	Road Transport	10,000,000.00	0.00	10,000,000.00
1091128500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091128600			100,000,000.00	100,000,000.00	0.00
	0202000000	Road Transport	100,000,000.00	100,000,000.00	0.00
1091128700			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091128800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091128900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091129000			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091129100			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091129200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091129300			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091129400			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091129500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091129600			150,000,000.00	100,000,000.00	50,000,000.00
	0202000000	Road Transport	150,000,000.00	100,000,000.00	50,000,000.00
1091129700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091129800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091129900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091130000			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091130100			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091130200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091130300			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091130400			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091130500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091130600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091130700			6,500,000.00	0.00	6,500,000.00
	0202000000	Road Transport	6,500,000.00	0.00	6,500,000.00
1091130800			100,000,000.00	100,000,000.00	0.00
	0202000000	Road Transport	100,000,000.00	100,000,000.00	0.00
1091130900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091131000			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091131100			15,000,000.00	15,000,000.00	0.00
	0202000000	Road Transport	15,000,000.00	15,000,000.00	0.00
1091131400			45,000,000.00	9,474,576.50	35,525,423.50
	0202000000	Road Transport	45,000,000.00	9,474,576.50	35,525,423.50
1091131700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091132000			2,023,000,000.00	1,351,876,785.25	671,123,214.75
	0202000000	Road Transport	2,023,000,000.00	1,351,876,785.25	671,123,214.75
1091132100			70,000,000.00	70,000,000.00	0.00
	0202000000	Road Transport	70,000,000.00	70,000,000.00	0.00
1091132200			550,000,000.00	550,000,000.00	0.00
	0202000000	Road Transport	550,000,000.00	550,000,000.00	0.00
1091132300			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091132400			385,000,000.00	365,379,970.75	19,620,029.25

	0202000000	Road Transport	385,000,000.00	365,379,970.75	19,620,029.25
1091132500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091132600			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091132700			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091132800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091132900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091133000			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091133100			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091133200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091133300			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091133400			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091133500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091133600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091133700			1,894,461,914.00	2,046,236,070.85	(151,774,156.85)
	0202000000	Road Transport	1,894,461,914.00	2,046,236,070.85	(151,774,156.85)
1091133800			5,167,142,823.00	5,148,045,910.00	19,096,913.00
	0202000000	Road Transport	5,167,142,823.00	5,148,045,910.00	19,096,913.00
1091133900			6,087,757,492.00	6,333,180,602.60	(245,423,110.60)
	0202000000	Road Transport	6,087,757,492.00	6,333,180,602.60	(245,423,110.60)
1091134000			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091134100			4,508,803,587.00	4,514,803,547.60	(5,999,960.60)
	0202000000	Road Transport	4,508,803,587.00	4,514,803,547.60	(5,999,960.60)
1091134200			100,000,000.00	100,000,000.00	0.00
	0202000000	Road Transport	100,000,000.00	100,000,000.00	0.00
1091134300			77,154,477.00	48,900,000.00	28,254,477.00
	0202000000	Road Transport	77,154,477.00	48,900,000.00	28,254,477.00
1091134400			351,500,000.00	351,500,000.00	0.00
	0202000000	Road Transport	351,500,000.00	351,500,000.00	0.00
1091134500			300,400,000.00	300,400,000.00	0.00
	0202000000	Road Transport	300,400,000.00	300,400,000.00	0.00
1091134600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091134700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091134800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091134900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091135000			1,982,345.00	1,982,345.00	0.00
	0202000000	Road Transport	1,982,345.00	1,982,345.00	0.00
1091135100			300,000,000.00	300,000,000.00	0.00
	0202000000	Road Transport	300,000,000.00	300,000,000.00	0.00
1091135200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091135300			200,000,000.00	200,000,000.00	0.00
	0202000000	Road Transport	200,000,000.00	200,000,000.00	0.00
1091135400			8,572,745,557.00	8,802,911,925.45	(230,166,368.45)
	0202000000	Road Transport	8,572,745,557.00	8,802,911,925.45	(230,166,368.45)
1091135500			113,000,000.00	108,000,000.00	5,000,000.00
	0202000000	Road Transport	113,000,000.00	108,000,000.00	5,000,000.00
1091135600			160,000,000.00	76,250,000.00	83,750,000.00
	0202000000	Road Transport	160,000,000.00	76,250,000.00	83,750,000.00
1091135700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091135800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091135900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091136000			70,000,000.00	70,000,000.00	0.00
	0202000000	Road Transport	70,000,000.00	70,000,000.00	0.00
1091136100			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091136200			0.00	0.00	0.00

	0202000000	Road Transport	0.00	0.00	0.00
1091136300			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091136400			20,000,000.00	0.00	20,000,000.00
	0202000000	Road Transport	20,000,000.00	0.00	20,000,000.00
1091136500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091136600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091136700			42,000,000.00	42,000,000.00	0.00
	0202000000	Road Transport	42,000,000.00	42,000,000.00	0.00
1091136800			123,501,000.00	43,045,159.00	80,455,841.00
	0202000000	Road Transport	123,501,000.00	43,045,159.00	80,455,841.00
1091137000			3,000,000.00	3,000,000.00	0.00
	0202000000	Road Transport	3,000,000.00	3,000,000.00	0.00
1091137100			137,000,000.00	92,000,000.00	45,000,000.00
	0202000000	Road Transport	137,000,000.00	92,000,000.00	45,000,000.00
1091137200			30,000,000.00	30,000,000.00	0.00
	0202000000	Road Transport	30,000,000.00	30,000,000.00	0.00
1091137300			300,000,000.00	200,000,000.00	100,000,000.00
	0202000000	Road Transport	300,000,000.00	200,000,000.00	100,000,000.00
1091137400			393,000,000.00	363,000,000.00	30,000,000.00
	0202000000	Road Transport	393,000,000.00	363,000,000.00	30,000,000.00
1091137500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091137600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091137700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091137800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091137900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091138000			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091138100			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091138200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091138300			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091138400			150,000,000.00	65,706,710.00	84,293,290.00
	0202000000	Road Transport	150,000,000.00	65,706,710.00	84,293,290.00
1091138500			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091138600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091138700			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091138800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091138900			55,000,000.00	55,000,000.00	0.00
	0202000000	Road Transport	55,000,000.00	55,000,000.00	0.00
1091139000			10,000,000.00	10,000,000.00	0.00
	0202000000	Road Transport	10,000,000.00	10,000,000.00	0.00
1091139100			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091139200			180,000,000.00	132,878,200.65	47,121,799.35
	0202000000	Road Transport	180,000,000.00	132,878,200.65	47,121,799.35
1091139300			22,296,149.00	22,296,149.00	0.00
	0202000000	Road Transport	22,296,149.00	22,296,149.00	0.00
1091139400			150,000,000.00	150,000,000.00	0.00
	0202000000	Road Transport	150,000,000.00	150,000,000.00	0.00
1091139500			200,000,000.00	200,000,000.00	0.00
	0202000000	Road Transport	200,000,000.00	200,000,000.00	0.00
1091139600			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091139700			310,000,000.00	282,500,000.00	27,500,000.00
	0202000000	Road Transport	310,000,000.00	282,500,000.00	27,500,000.00
1091139800			225,000,000.00	142,500,000.00	82,500,000.00
	0202000000	Road Transport	225,000,000.00	142,500,000.00	82,500,000.00
1091139900			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091140000			4,500,000.00	4,500,000.00	0.00
	0202000000	Road Transport	4,500,000.00	4,500,000.00	0.00
1091140100			346,800,000.00	246,800,000.00	100,000,000.00

	0202000000	Road Transport	346,800,000.00	246,800,000.00	100,000,000.00
1091140200			346,800,000.00	296,800,000.00	50,000,000.00
	0202000000	Road Transport	346,800,000.00	296,800,000.00	50,000,000.00
1091140300			252,600,000.00	252,600,000.00	0.00
	0202000000	Road Transport	252,600,000.00	252,600,000.00	0.00
1091140400			192,600,000.00	242,600,000.00	(50,000,000.00)
	0202000000	Road Transport	192,600,000.00	242,600,000.00	(50,000,000.00)
1091140500			434,000,000.00	484,000,000.00	(50,000,000.00)
	0202000000	Road Transport	434,000,000.00	484,000,000.00	(50,000,000.00)
1091140600			340,000,000.00	340,000,000.00	0.00
	0202000000	Road Transport	340,000,000.00	340,000,000.00	0.00
1091140800			97,600,000.00	97,600,000.00	0.00
	0202000000	Road Transport	97,600,000.00	97,600,000.00	0.00
1091140900			4,780,000.00	4,780,000.00	0.00
	0202000000	Road Transport	4,780,000.00	4,780,000.00	0.00
1091141000			2,375,848.00	2,375,847.00	1.00
	0202000000	Road Transport	2,375,848.00	2,375,847.00	1.00
1091141100			5,349,173.00	5,349,172.00	1.00
	0202000000	Road Transport	5,349,173.00	5,349,172.00	1.00
1091141300			2,482,799.00	2,482,798.00	1.00
	0202000000	Road Transport	2,482,799.00	2,482,798.00	1.00
1091141400			7,750,000.00	7,750,000.00	0.00
	0202000000	Road Transport	7,750,000.00	7,750,000.00	0.00
1091141500			1,834,406.00	1,834,405.00	1.00
	0202000000	Road Transport	1,834,406.00	1,834,405.00	1.00
1091141600			4,001,000.00	4,001,000.00	0.00
	0202000000	Road Transport	4,001,000.00	4,001,000.00	0.00
1091141700			1,000.00	0.00	1,000.00
	0202000000	Road Transport	1,000.00	0.00	1,000.00
1091141800			2,866,860.00	2,866,860.00	0.00
	0202000000	Road Transport	2,866,860.00	2,866,860.00	0.00
1091141900			154,500,000.00	4,500,000.00	150,000,000.00
	0202000000	Road Transport	154,500,000.00	4,500,000.00	150,000,000.00
1091142000			200,000,000.00	200,000,000.00	0.00
	0202000000	Road Transport	200,000,000.00	200,000,000.00	0.00
1091142100			650,000.00	650,000.00	0.00
	0202000000	Road Transport	650,000.00	650,000.00	0.00
1091142300			27,800,000.00	0.00	27,800,000.00
	0202000000	Road Transport	27,800,000.00	0.00	27,800,000.00
1091142400			2,500,000.00	2,500,000.00	0.00
	0202000000	Road Transport	2,500,000.00	2,500,000.00	0.00
1091142500			30,000,000.00	30,000,000.00	0.00
	0202000000	Road Transport	30,000,000.00	30,000,000.00	0.00
1091142600			1,500,000.00	1,500,000.00	0.00
	0202000000	Road Transport	1,500,000.00	1,500,000.00	0.00
1091142700			12,000,000.00	12,000,000.00	0.00
	0202000000	Road Transport	12,000,000.00	12,000,000.00	0.00
1091142800			14,000,000.00	14,000,000.00	0.00
	0202000000	Road Transport	14,000,000.00	14,000,000.00	0.00
1091142900			230,000,000.00	232,500,000.00	(2,500,000.00)
	0202000000	Road Transport	230,000,000.00	232,500,000.00	(2,500,000.00)
1091143000			510,000,000.00	450,000,000.00	60,000,000.00
	0202000000	Road Transport	510,000,000.00	450,000,000.00	60,000,000.00
1091143100			402,000,000.00	312,500,000.00	89,500,000.00
	0202000000	Road Transport	402,000,000.00	312,500,000.00	89,500,000.00
1091143300			5,000,000.00	0.00	5,000,000.00
	0202000000	Road Transport	5,000,000.00	0.00	5,000,000.00
1091143400			95,000,000.00	25,000,000.00	70,000,000.00
	0202000000	Road Transport	95,000,000.00	25,000,000.00	70,000,000.00
1091143600			380,000,000.00	380,000,000.00	0.00
	0202000000	Road Transport	380,000,000.00	380,000,000.00	0.00
1091143700			571,000,000.00	571,000,000.00	0.00
	0202000000	Road Transport	571,000,000.00	571,000,000.00	0.00
1091143800			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091144000			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091144100			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091144200			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091144300			15,000,000.00	15,000,000.00	0.00
	0202000000	Road Transport	15,000,000.00	15,000,000.00	0.00
1091144400			0.00	0.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
1091144500			0.00	0.00	0.00

	0202000000	Road Transport	0.00	0.00	0.00
1091144600			5,000,000.00	0.00	5,000,000.00
	0202000000	Road Transport	5,000,000.00	0.00	5,000,000.00
1091145100			30,000,000.00	28,492,311.00	1,507,689.00
	0202000000	Road Transport	30,000,000.00	28,492,311.00	1,507,689.00
1091145200			6,000,000.00	0.00	6,000,000.00
	0202000000	Road Transport	6,000,000.00	0.00	6,000,000.00
1091145300			20,000,000.00	20,000,000.00	0.00
	0202000000	Road Transport	20,000,000.00	20,000,000.00	0.00
1091145400			25,587,814.00	13,995,261.00	11,592,553.00
	0202000000	Road Transport	25,587,814.00	13,995,261.00	11,592,553.00
1091145500			15,000,000.00	100,000,000.00	(85,000,000.00)
	0202000000	Road Transport	15,000,000.00	100,000,000.00	(85,000,000.00)
1091145600			30,000,000.00	29,320,032.95	679,967.05
	0202000000	Road Transport	30,000,000.00	29,320,032.95	679,967.05
1091145700			5,000,000.00	1,714,120.00	3,285,880.00
	0202000000	Road Transport	5,000,000.00	1,714,120.00	3,285,880.00
1091145800			710,000,000.00	710,000,000.00	0.00
	0202000000	Road Transport	710,000,000.00	710,000,000.00	0.00
1091145900			800,000,000.00	800,000,000.00	0.00
	0202000000	Road Transport	800,000,000.00	800,000,000.00	0.00
1091146000			750,000,000.00	750,000,000.00	0.00
	0202000000	Road Transport	750,000,000.00	750,000,000.00	0.00
1091146100			30,000,000.00	27,067,309.00	2,932,691.00
	0202000000	Road Transport	30,000,000.00	27,067,309.00	2,932,691.00
1091146200			2,595,406,531.00	2,330,637,090.00	264,769,441.00
	0202000000	Road Transport	2,595,406,531.00	2,330,637,090.00	264,769,441.00
1091146300			305,000,000.00	270,000,000.00	35,000,000.00
	0202000000	Road Transport	305,000,000.00	270,000,000.00	35,000,000.00
1091146400			462,850,000.00	387,000,000.00	75,850,000.00
	0202000000	Road Transport	462,850,000.00	387,000,000.00	75,850,000.00
1091146500			160,000,000.00	145,000,000.00	15,000,000.00
	0202000000	Road Transport	160,000,000.00	145,000,000.00	15,000,000.00
1091146600			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091146700			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091146800			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091146900			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091147000			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091147100			120,000,000.00	120,000,000.00	0.00
	0202000000	Road Transport	120,000,000.00	120,000,000.00	0.00
1091147200			50,000,000.00	50,000,000.00	0.00
	0202000000	Road Transport	50,000,000.00	50,000,000.00	0.00
1091147300			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091147400			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091147500			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091147600			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
1091147700			5,000,000.00	5,000,000.00	0.00
	0202000000	Road Transport	5,000,000.00	5,000,000.00	0.00
		Grand Total	171,526,267,405.00	151,926,418,028.00	19,599,849,377.00

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: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

	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	275,000,000.00	0.00	275,000,000.00	550,000,000.00	0.00	550,000,000.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,654,272,874.00	(1,654,272,874.00)	0.00%
Transfers from Other Government Entities	5	27,583,000,000.00	0.00	27,583,000,000.00	55,166,000,000.00	44,103,100,526.00	11,062,899,474.00	79.95%
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	200,000.00	200,000.00	0.00	200,000.00	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	388,000,000.00	0.00	652,000,000.00	1,040,000,000.00	60,319,182.00	979,680,818.00	5.80%
Total		28,246,000,000.00	0.00	28,510,200,000.00	56,756,200,000.00	45,817,692,582.00	10,938,507,418.00	80.73%
PAYMENTS								
Compensation of Employees	12	693,000,000.00	0.00	673,000,000.00	1,366,000,000.00	1,320,903,589.50	45,096,410.50	96.70%
Use of goods and Services	13	157,150,444.00	0.00	149,814,011.00	306,964,455.00	218,818,123.70	88,146,331.30	71.28%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	28,325,000,000.00	0.00	28,571,320,000.00	56,896,320,000.00	44,138,380,526.00	12,757,939,474.00	77.58%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	4,240,974.50	0.00	4,240,974.50	8,481,949.00	0.00	8,481,949.00	0.00%
Acquisition of Assets	18	2,608,581.50	0.00	4,608,581.50	7,217,163.00	4,891,449.00	2,325,714.00	67.78%
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		29,182,000,000.00	0.00	29,402,983,567.00	58,584,983,567.00	45,682,993,688.20	12,901,989,878.80	77.98%



Statment of Budget Execution - Recurrent Expenditure

Entity: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statment of Budget Execution - Development Expenditure

Entity: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	2,410,000,000.00	0.00	(860,000,000.00)	1,550,000,000.00	852,023,882.50	697,976,117.50	54.97%
Exchequer releases	4	0.00	0.00	0.00	0.00	63,185,147,839.15	(63,185,147,839.15)	0.00%
Transfers from Other Government Entities	5	13,280,000,000.00	0.00	5,700,000,000.00	18,980,000,000.00	17,358,000,000.00	1,622,000,000.00	91.45%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	24,942,832,000.00	0.00	3,486,308,783.00	28,429,140,783.00	25,128,978,805.70	3,300,161,977.30	88.39%
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		40,632,832,000.00	0.00	8,326,308,783.00	48,959,140,783.00	106,524,150,527.35	(57,565,009,744.35)	217.58%
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	1,656,000,000.00	0.00	(420,618,945.00)	1,235,381,055.00	575,235,641.25	660,145,413.75	46.56%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	108,303,929,999.00	0.00	(8,323,477,217.00)	99,980,452,782.00	94,195,855,231.75	5,784,597,550.25	94.21%
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	11,725,450,001.00	0.00	0.00	11,725,450,001.00	11,471,779,166.80	253,670,834.20	97.84%
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		121,685,380,000.00	0.00	(8,744,096,162.00)	112,941,283,838.00	106,242,870,039.80	6,698,413,798.20	94.07%



Statment of Budget Execution - Development Expenditure

Entity: 1091-State Department for Infrastructure

Current Period: JUL-18 To JUN-19

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

Prepared By:

Date:

Reviewed By:

Joseph

Date:

Approved By:

Adam O

Date:

Annex 11

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 1 of 2

F.O. 30

From Date : 01-JUL-18 To : 22-JUL-19

DEV-STATE DEPARTMENT FOR INFRASTRUCTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209844

Balance as per bank certificate

292,718,885.00

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

292,718,885.00

Reconciled by: Signature: Date:

Reviewed by : Rosemary Odinyi Signature: Rosemary Odinyi Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 2 of 2

F.O. 30

From Date : 01-JUL-18 To : 22-JUL-19

DEV-STATE DEPARTMENT FOR INFRASTRUCTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209844

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

Cheque		Payee	Amount
No	Date		
			Total

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

Receipts		Amount
No	Date	
Total		

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

Cheque		Amount
No	Date	
Total		

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

Receipts		Amount
No	Date	
Total		

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 22-JUL-19

REC-STATE DEPT. FOR INFRASTRUCTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209925

Balance as per bank certificate	104,703,630.65
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	3,443,510.35
Bank Balance as per Cash Book	108,147,141.00

Reconciled by: Signature: Date:

Reviewed by : *Rosemary Odinyi* Signature: *Odinyi* Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 22-JUL-19

REC-STATE DEPT. FOR INFRASTRUCTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209925

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

Cheque		Payee	Amount
No	Date		
Total			

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

Receipts		Amount
No	Date	
Total		

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

Cheque		Amount
No	Date	
Total		

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

Receipts		Amount
No	Date	
FT1834859WQX	12-DEC-18	303,600.00
FT18306GMPX6	11-NOV-18	90,010.35
FT18268LG8DR	26-SEP-18	8,500.00
FT19024J9LV3	24-JAN-19	3,041,400.00
Total		3,443,510.35

REPUBLIC OF KENYA
BANK RECONCILIATION

Appendix (b)
Page 1 of 2

From Date : 01-JUL-18 To : 30-JUN-19

DEP-STATE DEPARTMENT FOR INFRASTRUCTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212535

Balance as per bank certificate

191,821,025.00

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

191,821,025.00

Reconciled by: Signature: Date:

Reviewed by : Robemary Odinyi Signature: Robemary Odinyi Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 2 of 2

F.O. 30

From Date : 01-JUL-18 To : 30-JUN-19

DEP-STATE DEPARTMENT FOR INFRASTRUCTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212535

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

Cheque		Payee	Amount
No	Date		
Total			

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

Receipts		Amount
No	Date	
Total		

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

Cheque		Amount
No	Date	
Total		

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

Receipts		Amount
No	Date	
Total		

STATE DEPARTMENT FOR INFRASTRUCTURE**SUMMARY KRB RECEIPTS FINANCIAL YEAR 2018/19**

KRB RECURRENT	44,103,100,526.00
KRB DEVELOPMENT	8,050,000,000.00
KRB ANNUITY	11,180,166,667.00
TOTAL RECEIPTS	63,333,267,193.00

AMOUNTS RETURNED TO KRB

KRB DEV	1,050,000,000.00
KRB DEV	170,000,000.00
KRB DEV FOR ANNUITY	652,166,667.00
TOTAL RETURNED	1,872,166,667.00

SUMMARY OF AMOUNT DISBURSED**TO AGENCIES**

TOTAL RECEIPTS KRB	63,333,267,193.00
LESS RETURNED	(1,872,166,667.00)
TOTAL FORWARDED TO AGENCIES	61,461,100,526.00

STATE DEPARTMENT FOR INFRRASTUCTURE

RECEIPTS FROM KRB (Recurrent A/c and Development A/C)F/Y 2018/2019

S/NO	DATE	BANK REF	DETAILS	RECEIPTS
326	24-Aug-18	FT18236BMVMF	TRFS Payments	67,000,000.00
183	03-Sep-18	FT18246X0FJD	TRFS Payments	1,951,319,531.00
399	12-Sep-18	FT182550P1DF	Inward RTGS Payment MT 103	3,997,274,750.00
2	01-Oct-18	FT182746Z3YY	Inward RTGS Payment MT 103	3,740,962,689.00
214	09-Oct-18	FT18282NZ6YT	Inward RTGS Payment MT 103	2,088,750,000.00
394	21-Nov-18	FT183254YNLG	Inward RTGS Payment MT 103	192,000,000.00
353	17-Dec-18	FT18351RTPKQ	TRFS Payments	2,372,224,100.00
354	17-Dec-18	FT1835185VCD	TRFS Payments	4,878,046,544.00
453	21-Feb-19	FT190522Z711	TRFS Payments	14,549,456,345.00
85	11-Mar-19	FT19070GYQBY	Inward RTGS Payment MT 103	941,300,000.00
346	16-Apr-19	FT19106MRNLD	Inward RTGS Payment MT 103 ke	2,093,480,155.00
347	16-Apr-19	FT191061D46D	Inward RTGS Payment MT 103 K	2,736,187,830.00
126	02-May-19	FT19122CD4Q7	TRFS Payments	969,140,478.00
2	03-Jun-19	FT19154Z4ZZV	TRFS Payments	3,525,958,104.00
			TOTAL	44,103,100,526.00

RECEIPTS FROM KRB TO DEVELOPMENT A/C AND DISBURSEMENTS TO AGENCIES F/Y 2018/2019

59	17-Dec-18	FT183514BY76	TRFS Payments	525,000,000.00
109	21-Feb-19	FT19052MNT2Q	TRFS Payments	525,000,000.00
20	16-Apr-19	FT19106Y17MQ	Inward RTGS Payment MT 103	525,000,000.00
2	03-Jun-19	FT19154K5JXC	TRFS Payments	525,000,000.00
89	11-Jul-19	FT19192DNN1Z	TRFS Payments	5,950,000,000.00
			TOTAL	8,050,000,000.00

SDINFRA RECEIPTS OF ANNUITY FUNDS IN DEVELOPMENT ACCOUNT 2018/19

21	16-Apr-19	FT19106DVHFD	ANNUITY FUND	2,736,187,830.00
290	16-May-19	FT19136SXBH	/ROC/ANNUITY FUNDS	2,853,895,503.00
49	19-Jun-19	FT191701QZ06	/ROC/FUNDS TRANSFER	1,499,885,021.00
10	17-Jun-19	FT19168Y0YOC	TRFS Payments	4,090,198,313.00
			TOTAL	11,180,166,667.00

AMOUNT RETURNED TO KENYA ROADS BOARD AS PER THE BANK STATEMENT (Dev) 2018/19

52	03-Jul-19	FT19184F937R	TRFS Payments 10007625 7507	1,050,000,000.00
101	12-Jul-19	FT19193V575J	TRFS Payments	170,000,000.00
	03-Jul-19	FT191842TOL6	KENYA ROADS BOARD	652,166,667.00
			TOTAL	1,872,166,667.00

MINISTRY OF TRANSPORT & INFRASTRUCTURE

INFRASTRUCTURE DEPARTMENT

REPUBLIC OF KENYA

RECEIVED

F.O. 17

RECEIPT VOUCHER

30 JUN 2019

P S State Department for Infrastructure

P.O. BOX 30200 NAIROBI
ACCOUNTING UNIT HEADQUARTERS

Particulars or Summary

Sh.

cts.

Being receipt of funds from Development
Vote in respect of Amnity fund as
per the attached bank statement
of 3rd July, 2019. FT 19184B5F89

4,937,916,667

Reversed-AR NO. 1091001584: 03/Jul/2019

AR NO. 1091001585: 30/June/2019

Four billion, nine hundred thirty-seven

million, nine hundred sixteen thousand, six
hundred sixty-seven.

TOTAL: 4,937,916,667

Please note that the sum shown above has been paid into

Account on the ; the paying-in slip is attached.

20/06/19
Date

[Signature]
Signature

[Signature]
Designation

CO - 12/06/19
Department

VOTE

HEAD/BOX-HEAD

Amnity fund

4

1091

Account No.

Dept. Vch. No.

Station

CASH BOOK

AMOUNT

Voucher No.

Date

Sh.

cts.

00 7786

0004

30
06
19

4,937,916,667

MINISTRY OF TRANSPORT AND INFRASTRUCTURE
STATE DEPARTMENT OF INFRASTRUCTURE - IMIS STAMP

Site No..... Encumbrance No.....
Invoicing Siga..... Date.....
Commitment/Imprest Siga..... Date.....
Validation Siga..... Date.....
AIE Approval Siga..... Date.....
HAU Approval Siga..... Date.....
Payment Siga..... Date.....

[Signature]

Account Name	THE ROADS ANNUITY FUND	Currency	KES
Account Number	1000236663	Balance	38,168,495,967.00
Legacy Number		Working Balance	38,168,495,967.00

Transaction Details

Transaction Ref	Transaction Desc	Value Date	Posting Date	Debit Amount	Credit Amount
FT19184B5F89	TRFS Payments	03 JUL 2019	03 JUL 2019	0.00	4,937,916,667.00

Transaction Type	AC13	TRFS Payments
Debit Acct No	1000209844	DEV-STATE DEPT FOR INFRASTRUCTURE
Currency Mkt Dr	I	TT rates
Debit Currency	KES	Kenyan Shilling
Debit Value Date	03 JUL 2019	03 JUL 2019
Debit Their Ref	0010007615	
Credit Acct No	1000236663	THE ROADS ANNUITY FUND
Currency Mkt Cr	I	TT rates
Credit Currency	KES	Kenyan Shilling
Credit Amount	4,937,916,667.00	
Credit Value Date	03 JUL 2019	03 JUL 2019
Processing Date	03 JUL 2019	03 JUL 2019
Ordering Bank.I	KE0010001	
Charges Acct No	1000209844	DEV-STATE DEPT FOR INFRASTRUCTURE
Charge Com Display	No	
Commission Code	Debit Plus Charges	
Charge Code	Debit Plus Charges	
Profit Centre Dept	I	Head Office
Return To Dept	No	
Fed Funds	No	
Position Type	TR	TRADING POSITION
Bank Code	09	CENTRAL BANK OF KENYA
Branch Code	000	
Pres Bank Code	09	
Pres Branch Cde	001	
Name Of Remittr	State Department for	
Originator Ref	007437/	
Exception Flag	No	
Transmission Mod	TRFS	
Arc Txn Ref	FT19184B5F89	
Arc Db Ac Name	DEV-STATE DEPT FOR INFRASTRUCTURE	
Arc Ord Cust	1000209844 DEV-STATE DEPT FOR INFRA	
Arc Cr Ac Name	THE ROADS ANNUITY FUND	
Arc Status	ARCGPAYA191833651298361	
Arc Bn Br Code	09-000	
Amount Debited	KES 4,937,916,667.00	
Amount Credited	KES 4,937,916,667.00	
Delivery Outref.1	D20190703040026416401-900.1.1 DEBIT ADVICE	
Delivery Outref.2	D20190703040026416402-910.2.1 CREDIT ADVICE	
Credit Comp Code	KE-001-0001	HEAD OFFICE
Debit Comp Code	KE-001-0001	HEAD OFFICE
Loc Amt Debited	4,937,916,667.00	
Loc Amt Credited	4,937,916,667.00	

0002

Account Name THE ROADS ANNUITY FUND
 Account Number 1000236663
 Legacy Number
 Currency KES
 Balance 33,230,579,300.00
 Working Balance 33,230,579,300.00

Transaction Details

Transaction Ref	Transaction Desc	Value Date	Posting Date	Debit Amount	Credit Amount
FT19169K8F5F	TRFS Payments	18 JUN 2019	18 JUN 2019	0.00	2,736,187,830.00

Transaction Type AC13
 Debit Acct No 1000209844
 Currency Mkt Dr I
 Debit Currency KES
 Debit Value Date 18 JUN 2019
 Debit Their Ref 0010007288
 Credit Acct No 1000236663
 Currency Mkt Cr I
 Credit Currency KES
 Credit Amount 2,736,187,830.00
 Credit Value Date 18 JUN 2019
 Processing Date 18 JUN 2019
 Ordering Bank.1 KE0010001
 Charges Acct No 1000209844
 Charge Com Display No
 Commission Code Debit Plus Charges
 Charge Code Debit Plus Charges
 Profit Centre Dept I
 Return To Dept No
 Fed Funds No
 Position Type TR
 Bank Code 09
 Branch Code 001
 Pres Bank Code 09
 Pres Branch Cde 001
 Name Of Remitttr State Department for
 Originator Ref 0006540
 Exception Flag No
 Transmission Mod TRFS
 Arc Txn Ref FT19169K8F5F
 Arc Db Ac Name DEV-STATE DEPT FOR INFRASTRUCTURE
 Arc Ord Cust 1000209844 DEV-STATE DEPT FOR INFRA
 Arc Cr Ac Name THE ROADS ANNUITY FUND
 Arc Status ARCPAYAI91649417630061
 Arc Bn Br Code 09-001
 Amount Debited KES 2,736,187,830.00
 Amount Credited KES 2,736,187,830.00
 Delivery Outref.1 D20190618040026357304-900.1.1 DEBIT ADVICE
 Delivery Outref.2 D20190618040026357305-910.2.1 CREDIT ADVICE
 Credit Comp Code KE-001-0001
 Debit Comp Code KE-001-0001
 Loc Amt Debited 2,736,187,830.00
 Loc Amt Credited 2,736,187,830.00

TRFS Payments
 DEV-STATE DEPT FOR INFRASTRUCTURE
 IT rates
 Kenyan Shilling
 18 JUN 2019
 THE ROADS ANNUITY FUND
 IT rates
 Kenyan Shilling
 18 JUN 2019
 18 JUN 2019
 DEV-STATE DEPT FOR INFRASTRUCTURE
 Head Office
 TRADING POSITION
 CENTRAL BANK OF KENYA

Cust Group Level	1	
Debit Customer	122551	STATE DEPARTMENT FOR INFRASTRUCTURE
Credit Customer	122551	STATE DEPARTMENT FOR INFRASTRUCTURE
Dr Advice Req'd Y/N	Y	
Cr Advice Req'd Y/N	Y	
Charged Customer	122551	STATE DEPARTMENT FOR INFRASTRUCTURE
Tot Rec Comm	0	
Tot Rec Comm Lcl	0	
Tot Rec Chg	0	
Tot Rec Chg Lcl	0	
Send To Party.1	Drcust	
Bk To Bk Out.1.1	/REC/0006540	
Message Type.1	900	
Rate Fixing	No	
Tot Rec Chg Crccy	0	
Tot Snd Chg Crccy	0	
Auth Date	18 JUN 2019	18 JUN 2019
Round Type	NATURAL	Natural Rounding
Stmt Nos.1	187970400263573.03	
Stmt Nos.2	1-2	
Record Status	MAT	M=RUN ACTION
Curr No	1	
Inputter.1	4002_OFS.USER__OFS_EPRM.PAY	
Date Time.1	18 JUN 19 17:39	18 JUN 19 17:39
Authoriser	4002_OFS.USER_OFS_EPRM.PAY	
Co Code	KE-001-0001	HEAD OFFICE
Dept Code	1	Head Office

P S State Department for Infrastructure

Being receipt of Annuity fund from
Development A/C as per the attached
Bank statement of 18th June 2019
Ref NO. FT F169NG8R1

AR NO. 109/001583 18/June/2019

2,853,875,503.-

Two billion, eight hundred fifty-three
million, eight hundred seventy-five thousand
five hundred and three only.

2,853,875,503.-

8/8/19 Date
Signature
ARNO/ Designation
CO-ACCOUNTS DEPARTMENT

Year		Eliminated		Annuity fund	
4		109/			
Current No.		Cash Date		Amount	
Receipt No.		Yearly No.		Date	
109173/0/0/		0003		18/06/19	
				2,853,875,503.-	

0003

Account Name THE ROADS ANNUITY FUND
 Account Number 1000236663
 Legacy Number

Currency KES
 Balance 33,230,579,300.00
 Working Balance 33,230,579,300.00

Transaction Details

Transaction Ref	Transaction Desc	Value Date	Posting Date	Debit Amount	Credit Amount
FT19169NG8R1	TRFS Payments	18 JUN 2019	18 JUN 2019	0.00	2,853,895,503.00

Transaction Type	AC13	TRFS Payments
Debit Acct No	1000209844	DEV-STATE DEPT FOR INFRASTRUCTURE
Currency Mkt Dr	1	TT rates
Debit Currency	KES	Kenyan Shilling
Debit Value Date	18 JUN 2019	18 JUN 2019
Debit Their Ref	0010007287	
Credit Acct No	1000236663	THE ROADS ANNUITY FUND
Currency Mkt Cr	1	TT rates
Credit Currency	KES	Kenyan Shilling
Credit Amount	2,853,895,503.00	
Credit Value Date	18 JUN 2019	18 JUN 2019
Processing Date	18 JUN 2019	18 JUN 2019
Ordering Bank.1	KE0010001	
Charges Acct No	1000209844	DEV-STATE DEPT FOR INFRASTRUCTURE
Charge Com Display	No	
Commission Code	Debit Plus Charges	
Charge Code	Debit Plus Charges	
Profit Centre Dept	1	Head Office
Return To Dept	No	
Fed Funds	No	
Position Type	TR	TRADING POSITION
Bank Code	09	CENTRAL BANK OF KENYA
Branch Code	001	
Pres Bank Code	09	
Pres Branch Cde	001	
Name Of Remitt	State Department for	
Originator Ref	0006539	
Exception Flag	No	
Transmission Mod	TRFS	
Arc Txn Ref	FT19169NG8R1	
Arc Db Ac Name	DEV-STATE DEPT FOR INFRASTRUCTURE	
Arc Ord Cust	1000209844 DEV-STATE DEPT FOR INFRA	
Arc Cr Ac Name	THE ROADS ANNUITY FUND	
Arc Status	ARCPAYA191642454430051	
Arc Bn Br Code	09-001	
Amount Debited	KES 2,853,895,503.00	
Amount Credited	KES 2,853,895,503.00	
Delivery Outref.1	D20190618040026357301-900.1.1 DEBIT ADVICE	
Delivery Outref.2	D20190618040026357302-910.2.1 CREDIT ADVICE	
Credit Comp Code	KE-001-0001	HEAD OFFICE
Debit Comp Code	KE-001-0001	HEAD OFFICE
Loc Amt Debited	2,853,895,503.00	
Loc Amt Credited	2,853,895,503.00	

Cust Group Level	1	
Debit Customer	122551	STATE DEPARTMENT FOR INFRASTRUCTURE
Credit Customer	122551	STATE DEPARTMENT FOR INFRASTRUCTURE
Dr Advice Req'd Y/N	Y	
Cr Advice Req'd Y/N	Y	
Charged Customer	122551	STATE DEPARTMENT FOR INFRASTRUCTURE
Tot Rec Comm	0	
Tot Rec Comm Lcl	0	
Tot Rec Chg	0	
Tot Rec Chg Lcl	0	
Send To Party.1	Drcust	
Bk To Bk Out.1.1	/REC/0006539	
Message Type.1	900	
Rate Fixing	No	
Tot Rec Chg Crcy	0	
Tot Snd Chg Crcy	0	
Auth Date	18 JUN 2019	18 JUN 2019
Round Type	NATURAL	Natural Rounding
Stmt Nos.1	187970400263573.00	
Stmt Nos.2	1-2	
Record Status	MAT	M=RUN ACTION
Curr No	1	
Inputter.1	4002_OFS.USER__OFS_EPRM.PAY	
Date Time.1	18 JUN 19 17:39	18 JUN 19 17:39
Authoriser	4002_OFS.USER_OFS_EPRM.PAY	
Co Code	KE-001-0001	HEAD OFFICE
Dept Code	1	Head Office

Appendix III

DEVELOPMENT AIES ISSUED 2017-18	437,875,000.00
RECURRENT AIES ISSUED 2017-18	18,764,973.00
TOTAL	456,639,973.00

NGONG EXPENDITURE DEV	(240,000,000.00)
KISII EXPENDITURE DEV AND REC	(161,599,911.50)
NGONG EXPENDITURE REC	(9,833,865.00)
OTHER DISTRICT EXPENDITURE	(8,790,567.00)
BALANCE AFTER EXPENDITURE	36,415,629.50
UNSPENT AIE 2017-18	(1,111,421.65)
BALANCE C/D 2017-18	<u><u>35,304,207.85</u></u>

STATE DEPARTMENT FOR INFRASTRUCTURE**SUMMARY KRB RECEIPTS FINANCIAL YEAR 2018/19**

KRB RECURRENT	44,103,100,526.00
KRB DEVELOPMENT	8,050,000,000.00
KRB ANNUITY	11,180,166,667.00
TOTAL RECEIPTS	<u>63,333,267,193.00</u>

AMOUNTS RETURNED TO KRB

KRB DEV	1,050,000,000.00
KRB DEV	170,000,000.00
KRB DEV FOR ANNUITY	652,166,667.00
TOTAL RETURNED	<u>1,872,166,667.00</u>

SUMMARY OF AMOUNT DISBURSED**TO AGENCIES**

TOTAL RECEIPTS KRB	63,333,267,193.00
LESS RETURNED	(1,872,166,667.00)
TOTAL FORWARDED TO AGENCIES	<u>61,461,100,526.00</u>

STATE DEPARTMENT FOR INFRASTRUCTURE

RECEIPTS FROM KRB (Recurrent A/c and Development A/C)F/Y 2018/2019

S/NO	DATE	BANK REF	DETAILS	RECEIPTS
326	24-Aug-18	FT18236BMVMF	TRFS Payments	67,000,000.00
183	03-Sep-18	FT18246X0FJD	TRFS Payments	1,951,319,531.00
399	12-Sep-18	FT182550P1DF	Inward RTGS Payment MT 103	3,997,274,750.00
2	01-Oct-18	FT182746Z3YY	Inward RTGS Payment MT 103	3,740,962,689.00
214	09-Oct-18	FT18282NZ6YT	Inward RTGS Payment MT 103	2,088,750,000.00
394	21-Nov-18	FT183254YNLG	Inward RTGS Payment MT 103	192,000,000.00
353	17-Dec-18	FT18351RTPKQ	TRFS Payments	2,372,224,100.00
354	17-Dec-18	FT1835185VCD	TRFS Payments	4,878,046,544.00
453	21-Feb-19	FT19052Z2711	TRFS Payments	14,549,456,345.00
85	11-Mar-19	FT19070GYQBY	Inward RTGS Payment MT 103	941,300,000.00
346	16-Apr-19	FT19106MRNLD	Inward RTGS Payment MT 103 ke	2,093,480,155.00
347	16-Apr-19	FT191061D46D	Inward RTGS Payment MT 103 KI	2,736,187,830.00
126	02-May-19	FT19122CD4Q7	TRFS Payments	969,140,478.00
2	03-Jun-19	FT19154Z4ZZV	TRFS Payments	3,525,958,104.00
			TOTAL	44,103,100,526.00

RECEIPTS FROM KRB TO DEVELOPMENT A/C AND DISBURSEMENTS TO AGENCIES F/Y 2018/2019

59	17-Dec-18	FT183514BY76	TRFS Payments	525,000,000.00
109	21-Feb-19	FT19052MNT2Q	TRFS Payments	525,000,000.00
20	16-Apr-19	FT19106Y17MQ	Inward RTGS Payment MT 103	525,000,000.00
2	03-Jun-19	FT19154K5JXC	TRFS Payments	525,000,000.00
89	11-Jul-19	FT19192DNN1Z	TRFS Payments	5,950,000,000.00
			TOTAL	8,050,000,000.00

SDINFRA RECEIPTS OF ANNUITY FUNDS IN DEVELOPMENT ACCOUNT 2018/19

21	16-Apr-19	FT19106DVHFD	ANNUITY FUND	2,736,187,830.00
290	16-May-19	FT19136SXBH	/ROC/ANNUITY FUNDS	2,853,895,503.00
49	19-Jun-19	FT191701QZ06	/ROC/FUNDS TRANSFER	1,499,885,021.00
10	17-Jun-19	FT19168Y0YOC	TRFS Payments	4,090,198,313.00
			TOTAL	11,180,166,667.00

AMOUNT RETURNED TO KENYA ROADS BOARD AS PER THE BANK STATEMENT (Dev) 2018/19

52	03-Jul-19	FT19184F937R	TRFS Payments 10007625 7507	1,050,000,000.00
101	12-Jul-19	FT19193V575J	TRFS Payments	170,000,000.00
	03-Jul-19	FT191842TOL6	KENYA ROADS BOARD	652,166,667.00
			TOTAL	1,872,166,667.00

