

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 08 MAY 2019

DAY

WED

TABLED

BY:

CLERK-AT

THE-TABLE:

The Majority Whip
Hon. Benjamin W. W. W.
Mr. Mado.

OF

THE AUDITOR-GENERAL

ON

FINANCIAL STATEMENTS OF STATE
DEPARTMENT OF TRANSPORT

FOR THE YEAR
ENDED 30 JUNE 2018

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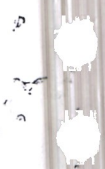


STATE DEPARTMENT FOR TRANSPORT

REVISED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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



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STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements

For the year ended June 30, 2018

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STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements

For the year ended June 30, 2018

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- Cabinet Secretary – James Wainaina Macharia, EGH
- Permanent Secretary – Esther Koimett, CBS
- Senior Management;
 - Head of Administration – Naftali Mung'athia
 - Air Accident marine – Luther Lunani
 - Road Transport - Martin Eshiwani
 - Air Transport – Enos Bodo

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	James Wainaina Macharia, EGH
2.	Accounting Officer	Prof, Arch. Paul M. Maringa (PHD), CBS, Corp, Arch, Maak, Mkip

(d) Fiduciary Oversight Arrangements

Members of the Audit Committee were appointed as guided by the Treasury's Circular at the beginning of the Financial Year ended 2017/18. All the audit queries that were raised during the year were scrutinized by the Committee and the reports were shared with the Executive for implementation in the areas which were affected. Also a major oversight role was provided by the Parliamentary Accounts Committee. They had meetings with the State Department officers led by the Accounting officer and sought responses for the issues which were raised by the Auditor General. The department addressed the issues as was required to the satisfaction of the Committee before the issues were discharged. Further, development partners assisted in monitoring the projects and issuance of no objection before the expenditures were incurred. Other oversight activities were executed by various committees including budget implementation and Ministerial Tender Committee.

(e) State Department for Transport Headquarters

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

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2018

State Department for Transport Contacts

Telephone: (254) 22729200
E-mail: ps@transport.go.ke
Website: www.transport.go.ke

(f) State Department for Transport Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

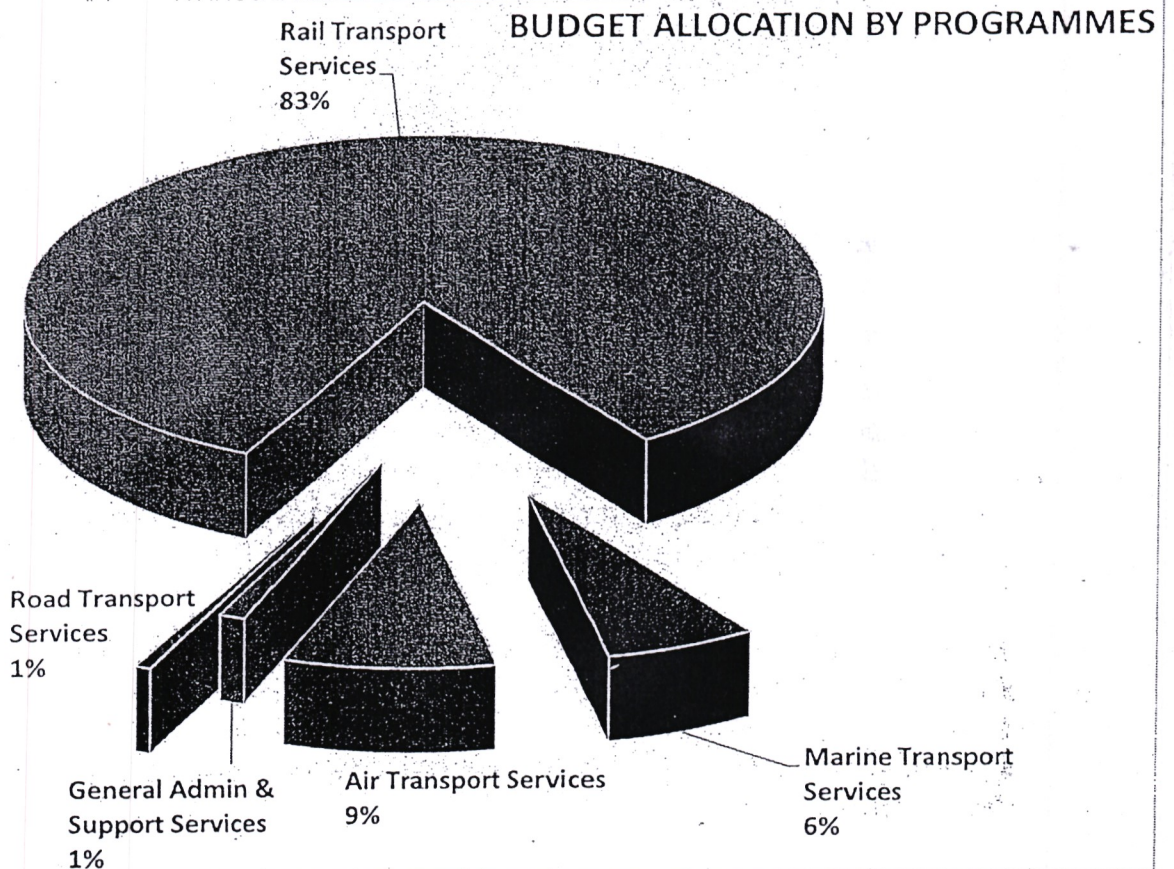
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CABINET SECRETARY

The mandate of the State Department for Transport is the formulation transport policies, development of an enabling legal and regulatory framework for the transport sector to ensure effective service delivery that conforms to international standards, provision of air accident investigation services through Air Accident Investigation Department (AAID) and service delivery oversight of downstream institutions under the State Department.

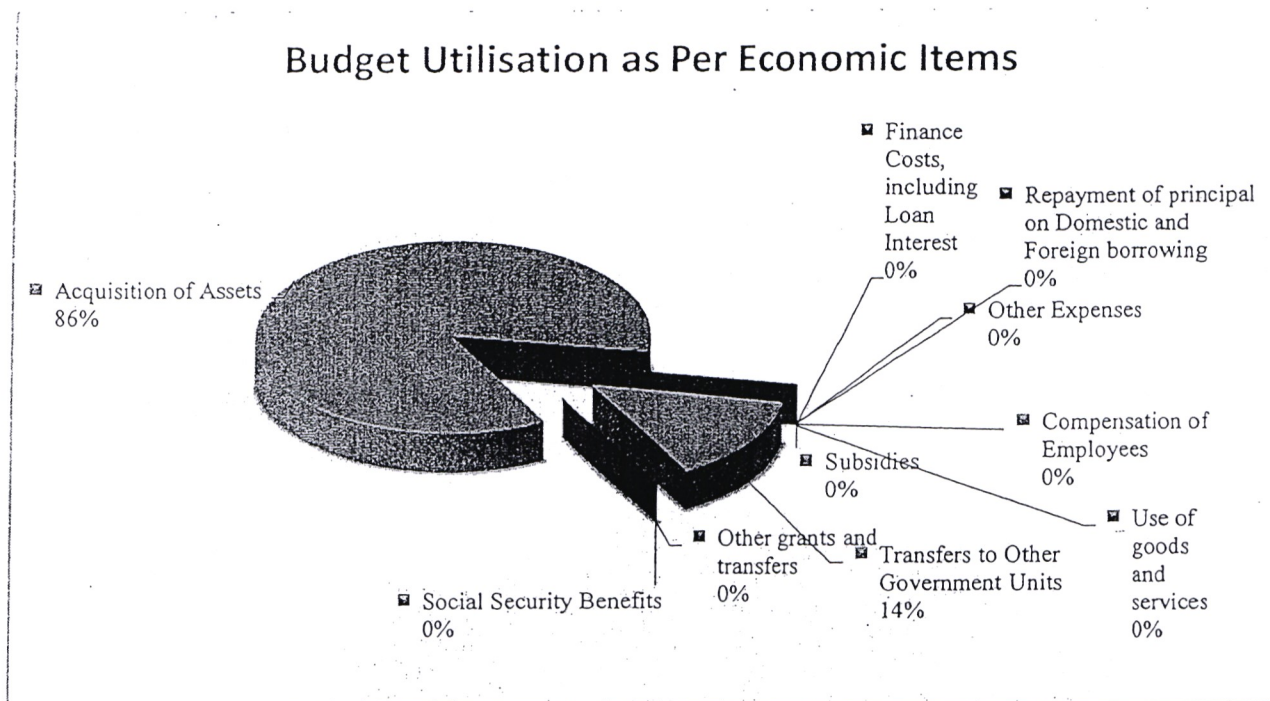
The total budget for the state department was Kshs. 112,448,931,343

The pie chart below depicts the budget allocation by Programs, 83% of which belonged to Rail Transport while the balance was distributed among Road Transport 1%, Marine Transport 6%, Air Transport 9%, and General Administration and Support Services 1%.



STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2018

The utilization of this budget as per the Economic items is depicted in the following pie chart.



The State Department is committed to facilitating the achievement of the Vision - 2030 Long-Term Development Strategy of transforming Kenya into an Upper Middle Income Country during the vision horizon. This is through the development of modern and efficient transport systems aimed at increasing Kenya's competitiveness in the Region.

During the period under review, major achievements were realized through implementation of various projects and programmes including on-going development of airstrips and aerodromes in the country to enhance aviation activities. These include Malindi International Airport; Isiolo International Airport; Suneka Airstrip among others aimed at boosting Tourism and promoting horticultural trade in the region.

The State Department during the same period also continued in modernizing the shipping and maritime facilities through development of Mombasa Port aimed at promoting Maritime transport services and timely cargo handling hence reduction in business costs.

In the railway sub-sector, the State Department completed and operationalized phase I of the Standard Gauge Railway line between Mombasa and Nairobi. The second phase of the SGR that runs from Nairobi to Naivasha is on-going with tangible milestones achieved and is expected to be completed soon. This will lead to more cargo handling in ICD Nairobi and Mai-Mahiu. Other projects that were commenced during the year under review included on-going rehabilitation of several Nairobi Commuter Railway stations in Syokimau, Makadara, Imara Daima, Ruiru, Kikuyu, Kahawa West, Dandora, Githurai and Embakasi village.

STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements

For the year ended June 30, 2018

The State Department also developed several road safety facilities in the country among them, the facelift of motor vehicle inspection centre in Nairobi, engagement of stakeholders in road safety with a view to reducing road fatalities, surveillance in all major roads and highways by monitoring the road worthiness of vehicles.

In the period under review, the Nairobi Metropolitan Area Transport Authority (NaMATA) continued to coordinate ways and means for improvement of the public transport services within the Nairobi Metropolitan Area covering the Kiambu, Kajiado, Muranga, Machakos and City County of Nairobi. In particular, the Authority will be charged with the responsibility of developing an efficient, integrated and safe Mass Rapid Transit System (MRTS) to address traffic congestion that has destroyed urban environment and to decongest the traffic in Nairobi City.

Emerging Issues

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

- i. Lack of exchequer issues especially towards the end of 2017/18 FY. This affected transfers to SAGAs especially KAA and accumulation of pending bills.
- ii. Austerity measures and revision of budgets which significantly affected resources availability for project implementation.
- iii. Down time experienced through the IFMIS. This affected procurement processes and payments for services rendered to the State Department.

Challenges


- i. Land acquisition challenges – higher than anticipated compensation costs for land and property in areas where projects were being implemented
- ii. Court injunctions – that significantly delayed project implementations especially SGR.
- iii. Delay in obtaining No Objection for projects funded by Development Partners.
- iv. Inadequate exchequer releases
- v. Lack of funds to undertake monitoring and evaluation activities.
- vi. Lack of funds to support key technical areas e.g. Air Accident Investigation Department (AAID)

STATE DEPARTMENT FOR TRANSPORT
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Recommendations

- i. The National Treasury should communicate in good time on resources availability to facilitate MDAs plan effectively;
- ii. Timely engagement with stakeholders (affected parties) with respect to land acquisition
- iii. Continuous capacity building to MDAs on administration of donor funded projects.
- iv. Engage the National Treasury and the infrastructure sector to adequately fund AAID

In conclusion, I am pleased to note that the State Department for Transport managed to meet most of the targets for the financial year in spite of the above enumerated challenges. I am also happy to note that, the State Department did not have any reported cases of misappropriation of funds during the financial year and is committed to improving the services rendered to the citizens. Finally, the State Department will continue to enhance service delivery by instituting cost saving measures in order to deliver more with less.



James Macharia, EGH
CABINET SECRETARY

STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements

For the year ended June 30, 2018

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.

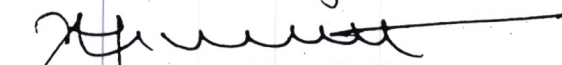
The Accounting Officer in charge of the State Department for Transport is responsible for the preparation and presentation of the entity's Financial Statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (2017/2018) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

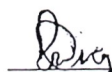
The Accounting Officer in charge of the State Department for Transport accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in-charge of the State Department for Transport further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The State Department for Transport financial statements were approved and signed by the Accounting Officer on ~~6th February 2018~~ ²⁰¹⁹.


Principal Secretary
Name: Esther Koimet, CBS


Principal Accounts Controller
Name: P. Karanja, CPA
ICPAK Member Number:



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REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR GENERAL ON STATE DEPARTMENT OF TRANSPORT (VOTE 1092) FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of State Department of Transport set out on pages 9 to 39 which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, the statement of cash flows and the statement of comparison of budget and actual amount 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of State Department of Transport as at 30 June 2018, 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 do not comply with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department of Transport in accordance with ISSAI 30 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 adverse audit opinion.

1.0 Inaccuracies in the Financial Statements

1.1 Cash and Bank Balances

The statement of assets and liabilities as at 30 June, 2018 reflect bank balances amounting to Kshs.69,256,067.00 for the four bank accounts maintained by Department and nil cash in hand as shown under note 22A and 22B of the notes to the financial statements. However, the revised Trial Balance for the year reflects debit balance for development account of Kshs.124,244,171 and credit balance for recurrent of Kshs.195,907,005 and deposit bank Kshs.122,300,570 (credit). It further shows cash in hand debit balance of

Report of the Auditor-General on the Financial Statements of State Department of Transport (Vote 1092) for the year ended 30 June 2018

Kshs.13,984,777,707.80 and credit balance of Kshs.10,749,887,363.00. The summarised details are as follows:-

Account	Financial Statements (a)	Trial Balance (b)	Variances b-a
Recurrent	4,330.00	(195,907,005.20)	(195,902,675.20)
Development	119,840.00	124,244,171.70	124,124,331.70
Deposit	51,759,681.00	(122,300,570.55)	(70,540,889.55)
RDLF	17,372,016.00	0	17,372,016.00
	69,256,067.00		
Cash in Hand (Debit)		13,984,777,707.80	13,984,777,707.80
Cash in Hand (Credit)	0	10,749,887,363.00	10,749,887,363.00

Management has not reconciled the variances shown above and therefore the accuracy and correctness of cash and cash equivalents balance of Kshs.69,256,067.00 as at 30 June 2018 cannot be confirmed.

1.2 Outstanding Imprests

The statement of assets and liabilities as at 30 June 2018 shows nil balance for outstanding imprests while the Trial Balance shows Government imprests credit balance of Kshs.16,519,588.45. As such, it has not been possible to confirm the correct balance of outstanding imprests and whether adequate imprest controls are in place.

1.3 Accounts Payables-Deposits and Retention

The statement of assets and liabilities shows financial liabilities of Kshs.51,759,681.00 while, the Trial Balance as at the same date shows general deposits of Kshs.365,045,006.15. The variance of Kshs.313,285,325.15 has not been explained or reconciled.

1.4 Other Inaccuracies Between Trial Balance and Financial Statements

Further comparison between the financial statements and the supporting Trial Balance revealed total positive variances of Kshs.40,895,171,367.70 and negative variances totalling Kshs.9,755,392,435.30 all of which were not explained or reconciled. Please see Appendix "A".

In the circumstances, the accuracy and correctness of the Departments' financial statements for the year ended 30 June 2018 could not therefore be confirmed.

2.0 Budgetary Controls and Pending Bills

2.1 Under Utilization

The financial statements for the year ended 30 June 2018 include a summary of appropriation; recurrent and development combined which reflects an expenditure of Kshs.100,029,423,714.10 against the budget of Kshs.112,448,931,343 thus resulting in an under-expenditure of Kshs.12,419,507,628.90 i.e 11% under-utilization and no satisfactory explanation was provided.

2.2 Pending Bills Annex 1- Analysis of Pending accounts payables reflected pending bills amounting to Kshs.95,458,484.69 as at 30 June 2018. Had the bills been paid, the surplus of Kshs.17,496,386 would have reduced the surplus by the same amount of pending bills despite the fact that the pending bills have an effect on the budget for 2018/2019 as the bills form first charge to the budget.

3.0 Kenya Transport Sector Support Project-MOT Component

3.1 Special Account Reconciliation

The statement of Receipts and Payments for the period ended 30 June 2018 reflected receipts from external development partners controlled by the entity amounting to Kshs.55,558,563.00 while the Special Account Statement prepared by the National Treasury reflected Kshs.15,529,981.62. The variance of Kshs.40,028,581.38 had not been reconciled or explained.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Adverse Opinion section of my report, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

Prior Year Unresolved Matter

As reported in 2016/2017 report, the following Matters remained unresolved as at 30 June, 2018.

1.0 Financial Statements Inaccuracies

1.1 Variances between Trial Balance and financial statements

As reported in previous year, a comparison between the financial statements and the supporting trial balance revealed total positive variances of Kshs.238,120,816 and negative variances totalling to Kshs.295,288,337,930 which were not explained or reconciled.

1.2 In addition, the Trial Balance reflected credit balance of 14,078,691 and debit balance of Kshs.288,504,593 both described as Suspense Clearance Account which were not investigated.

The accuracy of the Department's financial statements for the year ended 30 June 2017 could therefore not be confirmed.

1.3 Variances between the Financial Statements and IFMIS generated report

The financial statements submitted for audit also differed from IFMIS generated financial statements as shown below:

Details	Financial Statements (Kshs)	IFMIS Reports (Kshs)	Difference (Kshs)
Financial Assets	77,053,284	43,881,666,298	-43,804,613,014

Financial Liabilities	52,540,895	35,528,277,814	-35,475,736,919
Opening Fund balances	427,982,411	8,328,876,093	-7,900,893,682

The above differences between these two sets of records were not explained.

2.0 Budgetary Control

2.1 Under Utilization

As reported in the previous year, the financial statements for the year ended 30 June 2017 included a summary of appropriation; recurrent and development combined which reflected an expenditure of Kshs.145,111,654,945 against the budget of Kshs.169,130,621,133 thus resulting in an under-expenditure of Kshs.24,018,966,188 i.e. 14% under-utilization and no satisfactory explanation was provided.

2.2 Further, Pending Bills Annex1- Analysis of Pending accounts payables reflected pending bills amounting to Kshs.6,368,644.47 as at 30 June 2017. Had the bills been paid, the surplus of Kshs.24,512,389 would have been reduced by the same amount of pending bills.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm 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 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 for the Financial Statements

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 such 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.

In preparing the financial statements, management is responsible for assessing the Department's ability to continue sustaining services, disclosing as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to cease operations of the project, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the Project's financial reporting process.

Auditor General's Responsibilities for the Audit of the Financial Statements

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 of Kenya. 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 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.

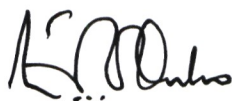
As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's 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 going concern 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 Department's ability to continue as a going concern. 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 consolidated/ 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 project to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements.
- Perform such other procedures 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

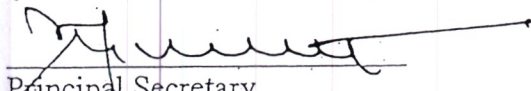
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
12 March 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2018-2019
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer releases	4	13,855,797,297	12,804,984,343
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	63,899,243,220	108,969,578,173
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Receipts	11	22,291,879,583	23,361,604,818
TOTAL RECEIPTS		100,046,920,100	145,136,167,334
PAYMENTS			
Compensation of Employees	12	188,288,564	183,081,078
Use of goods and services	13	460,047,636	162,733,733
Subsidies	14	-	-
Transfers to Other Government Units	15	14,277,050,545	49,363,337,837
Other grants and transfers	16	86,508,408	83,926,000
Social Security Benefits	17	4,499,984	4,401,503
Acquisition of Assets	18	85,013,028,577	95,314,174,794
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Payments	21	-	-
TOTAL PAYMENTS		100,029,423,714	145,111,654,944
SURPLUS/DEFICIT		17,496,386	24,512,390

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 6th February 2019 and signed by:


Principal Secretary
Name: Esther Koimett, CBS

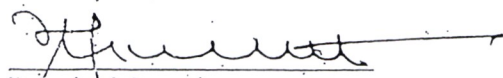

Principal Accounts Controller
Name: P. Karanja, CPA
ICPAK Member Number:


STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2018.

V. STATEMENT OF ASSETS AND LIABILITIES

	2018	2017	
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	69,256,067	96,585,948
Cash Balances	22B		
Total Cash and cash equivalent		69,256,067	96,585,948
Accounts receivables – Outstanding Imprests	23		
TOTAL FINANCIAL ASSETS		69,256,067	96,585,948
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	24	51,759,681	57,276,201
NET FINANCIAL ASSETS		17,496,386	24,512,390
REPRESENTED BY			
Fund Balance B/FWD		24,512,390	427,982,411
Prior year adjustment	25	-24,512,390	-427,982,411
Surplus/Deficit for the year	26	17,496,386	24,512,390
NET FINANCIAL POSITION		17,496,386	24,512,390

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 6th February 2019 and signed by:


 Principal Secretary
 Name: Esther Koimett, CBS


 Principal Accounts Controller
 Name: P. Karanja, CPA
 ICPAK Member Number:

STATE DEPARTMENT FOR TRANSPORT

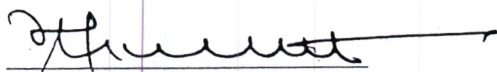
Reports and Financial Statements


For the year ended June 30, 2018

VI. STATEMENT OF CASH FLOWS

Receipts from operations			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer Releases	4	13,855,797,297	12,804,984,343
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	22,291,879,583	23,361,604,818
		36,147,676,880	36,166,589,161
Payments for operating expenses			
Compensation of Employees	12	188,288,564	183,081,078
Use of goods and services	13	460,047,636	162,733,733
Interest payments		-	-
Transfers to Other Government Units	15	14,277,050,545	49,363,337,837
Other grants and transfers	16	86,508,408	83,926,000
Social Security Benefits	17	4,499,984	4,401,503
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	-	-
		15,016,395,137	49,797,480,150
Adjusted for:			
Changes in receivables		-	-
Changes in payables		-5,516,520	-182,403,628
Adjustments during the year	26	-24,512,390	-427,982,411
Net cash flow from operating activities		21,101,252,833	-14,241,277,028
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(85,013,028,577)	(95,314,174,794)
Net cash flows from Investing Activities		(85,013,028,577)	(95,314,174,794)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	63,899,243,220	108,969,578,173
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Net cash flow from financing activities		63,899,243,220	108,969,578,173
NET INCREASE IN CASH AND CASH EQUIVALENT		-12,532,524	-585,873,649
Cash and cash equivalent at BEGINNING of the year	24	96,585,948	667,662,240
Cash and cash equivalent at END of the year	25	69,256,067	96,585,948

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 6th February 2019 and signed by:


 Principal Secretary
 Name: Esther Koimett, CBS


 Principal Accounts Controller
 Name: P. Karanja, CPA
 ICPAK Member Number:

0. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

	2018-19 Budget	2018-19 Actual	2018-19 Budget	2018-19 Actual	2018-19 Budget	2018-19 Actual	2018-19 Budget	2018-19 Actual	2018-19 Budget	2018-19 Actual
RECEIPTS										
Tax Receipts	0	0	0	0	0	0	0	0	0	0
Social Security Contributions	0	0	0	0	0	0	0	0	0	0
Proceeds from Domestic and Foreign Grants	0	0	0	0	0	0	0	0	0	0
Check releases	8,560,350,000.00	10,244,581,343.00	18,804,931,343.00	13,855,797,297.00	4,949,134,046.00	74%				
Transfers from Other Government Entities	-	-	-	0.00	0.00	0%				
Proceeds from Domestic Borrowings	-	-	-	0.00	0.00	0				
Proceeds from Foreign Borrowings	30,012,716,000.00	35,497,284,000.00	65,510,000,000.00	63,899,243,220.10	1,610,756,779.90	98%				
Proceeds from Sale of Assets	-	-	-	0.00	0.00	0				
Reimbursements and Refunds	-	-	-	0.00	0.00	0				
Returns of Equity Holdings	-	-	-	0.00	0.00	0				
Other Receipts	18,174,250,000.00	9,959,750,000.00	28,134,000,000.00	22,291,879,582.90	5,842,120,417.10	79%				
TOTAL RECEIPTS	56,747,316,000.00	55,701,615,343.00	112,448,931,343.00	100,046,920,100.00	12,402,011,243.00	89%				
PAYMENTS										
Compensation of Employees	98,750,000.00	98,750,000.00	197,500,000.00	188,288,564.35	9,211,435.65	95%				
Use of goods and services	269,385,772.50	368,717,472.50	638,103,245.00	460,047,635.55	178,055,609.45	72%				
Interest payments	0	0	0	0	0	-				
Subsidies	0.00	-	0.00	0.00	0.00	0				
Transfers to Other Government Units	13,245,871,000.00	12,461,239,000.00	25,707,110,000.00	14,277,050,545.10	11,430,059,454.90	56%				
Other grants and transfers	45,945,000.00	45,945,000.00	91,890,000.00	86,508,408.00	5,381,592.00	94%				
Social Security Benefits	2,250,000.00	2,250,000.00	4,500,000.00	4,499,984.00	16.00	100%				
Acquisition of Assets	43,085,114,227.50	42,724,713,870.50	85,809,828,098.00	85,013,028,577.10	796,799,520.90	99%				


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Finance Costs, including Loan Interest	0.00	-	0.00	0.00	0.00	0.00	0
Repayment of principal on Domestic and Foreign borrowing	0.00	-	0.00	0.00	0.00	0.00	0
Other Payments	0.00	-	0.00	0.00	0.00	0.00	0
TOTAL PAYMENTS	56,747,316,000.00	55,701,615,343.00	112,448,931,343.00	100,029,423,714.10	12,419,507,628.90	89%	
Surplus/ Deficit	0.00	0.00	0.00	17,496,385.90	-17,496,385.90		0.00

Underutilization

- i. Exchequer releases-74% : A balance of Kshs. 4.9B was not released from the National Treasury
- ii. Other receipts-79% : This relate to releases to the Railway Development Levy Fund which was affected by land acquisition challenges- higher than anticipated compensation costs for land and property in areas where projects were being implemented.
- iii. Use of Goods and services- 72% : Down time experienced through the IFMIS affected procurement processes and payments for services rendered to the State Department.
- iv. Transfer to other government units- 56% : Was occasioned by failure to get exchequer on time

The entity financial statements were approved on 6th February 2019 and signed by:


 Principal Secretary
 Name: Esther Koimett, CBS


 Principal Accounts Controller
 Name: P. Karanja, CPA.
 ICPAK Member Number:

0. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
RECEIPTS													
Tax Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Security Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
Proceeds from Domestic and Foreign Grants	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchequer releases	727,850,000.00	694,281,343.00	1,422,131,343.00	1,404,957,971.00	1,404,957,971.00	1,404,957,971.00	1,404,957,971.00	1,404,957,971.00	1,404,957,971.00	1,404,957,971.00	1,404,957,971.00	1,404,957,971.00	1,404,957,971.00
Transfers from Other Government Entities	0	0	0	0	0	0	0	0	0	0	0	0	0
Proceeds from Domestic Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0
Proceeds from Foreign Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0
Proceeds from Sale of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Reimbursements and Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0
Returns of Equity Holdings	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts	2,297,500,000.00	4,667,500,000.00	6,965,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00
TOTAL RECEIPTS	3,025,350,000.00	5,361,781,343.00	8,387,131,343.00	1,774,957,971.00	1,774,957,971.00	1,774,957,971.00	1,774,957,971.00	1,774,957,971.00	1,774,957,971.00	1,774,957,971.00	1,774,957,971.00	1,774,957,971.00	1,774,957,971.00
PAYMENTS													
Compensation of Employees	98,750,000.00	98,750,000.00	197,500,000.00	188,288,564.35	188,288,564.35	188,288,564.35	188,288,564.35	188,288,564.35	188,288,564.35	188,288,564.35	188,288,564.35	188,288,564.35	188,288,564.35
Use of goods and services	89,885,772.50	367,217,472.50	457,103,245.00	450,020,042.55	450,020,042.55	450,020,042.55	450,020,042.55	450,020,042.55	450,020,042.55	450,020,042.55	450,020,042.55	450,020,042.55	450,020,042.55
Interest payments													
Subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Government Units	2,787,655,000.00	4,847,655,000.00	7,635,310,000.00	1,040,310,000.00	1,040,310,000.00	1,040,310,000.00	1,040,310,000.00	1,040,310,000.00	1,040,310,000.00	1,040,310,000.00	1,040,310,000.00	1,040,310,000.00	1,040,310,000.00
Other grants and transfers	45,945,000.00	45,945,000.00	91,890,000.00	86,508,408.00	86,508,408.00	86,508,408.00	86,508,408.00	86,508,408.00	86,508,408.00	86,508,408.00	86,508,408.00	86,508,408.00	86,508,408.00
Social Security Benefits	2,250,000.00	2,250,000.00	4,500,000.00	4,499,984.00	4,499,984.00	4,499,984.00	4,499,984.00	4,499,984.00	4,499,984.00	4,499,984.00	4,499,984.00	4,499,984.00	4,499,984.00
Acquisition of Assets	864,227.50	(36,129.50)	828,098.00	669,320.00	669,320.00	669,320.00	669,320.00	669,320.00	669,320.00	669,320.00	669,320.00	669,320.00	669,320.00
Finance Costs, including Loan	0	0	0	0	0	0	0	0	0	0	0	0	0

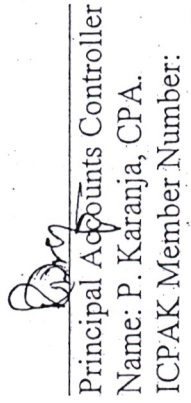
Interest						
Repayment of principal on Domestic and Foreign borrowing	0	-	0	-	0	0
Other Payments	0	-	0	-	0	0
TOTAL PAYMENTS	3,025,350,000.00	5,361,781,343.00	8,387,131,343.00	1,770,296,318.90	6,616,835,024.10	21%
Surplus/Deficit	0.00	0.00	0.00	4,661,652.10	-4,661,652.10	0.00

Underutilization

- i. Other Receipts 5% - Anticipated AIA was not received.
- ii. Transfer to other government entities 14% - Lack of exchequer to support transfers to SAGA's
- iii. Acquisition of assets 81% - Down time experienced through the IFMIS affected procurement processes and payments for services rendered to the State Department.

The entity financial statements were approved on 6th February 2019 and signed by:


 Principal Secretary
 Name: Esther Koimett, CBS.


 Principal Accounts Controller
 Name: P. Karanja, CPA.
 ICPAK Member Number:

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

	Actual Expenditure	Original Budget	Amended Budget	Actual Expenditure	Original Budget	Amended Budget	Actual Expenditure	% of Appropriation
RECEIPTS								
Tax Receipts	0	0	0	0	0	0	0.00	0
Social Security Contributions	0	0	0	0	0	0	0.00	0
Proceeds from Domestic and Foreign Grants	0	0	0	0	0	0	0.00	0
Exchange releases	7,832,500,000.00	9,550,300,000.00	17,382,800,000.00	12,450,839,326.00	4,931,960,674.00	4,931,960,674.00	72%	
Transfers from Other Government Entities	0	0	0	0	0	0	0.00	0
Proceeds from Domestic Borrowings	0	0	0	0	0	0	0.00	0
Proceeds from Foreign Borrowings	30,012,716,000.00	35,497,284,000.00	65,510,000,000.00	63,899,243,220.10	1,610,756,779.90	1,610,756,779.90	98%	
Proceeds from Sale of Assets	0	0	0	0	0	0	0.00	0
Reimbursements and Refunds	0	0	0	0	0	0	0.00	0
Returns of Equity Holdings	0	0	0	0	0	0	0.00	0
Other Receipts	15,876,750,000.00	5,292,250,000.00	21,169,000,000.00	21,921,879,582.90	-752,879,582.90	-752,879,582.90	104%	
TOTAL RECEIPTS	53,721,966,000.00	50,339,834,000.00	104,061,800,000.00	98,271,962,129.00	5,789,837,871.00	5,789,837,871.00	94%	
PAYMENTS								
Compensation of Employees	0	0	0	0	0	0	0.00	0
Use of goods and services	179,500,000.00	1,500,000.00	181,000,000.00	10,027,593.00	170,972,407.00	170,972,407.00	6%	
Interest payments								
Subsidies	0	0	0	0	0	0	0.00	0
Transfers to Other Government Units	10,458,216,000.00	7,613,584,000.00	18,071,800,000.00	13,236,740,545.10	4,835,059,454.90	4,835,059,454.90	73%	
Other grants and transfers	0	0	0	0	0	0	0.00	0
Social Security Benefits	0	0	0	0	0	0	0.00	0
Acquisition of Assets	43,084,250,000.00	42,724,750,000.00	85,809,000,000.00	85,012,359,257.10	796,640,742.90	796,640,742.90	99%	

Finance Costs, including Loan Interest	0	0	0	0	0	0.00	0	0.00	0
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0.00	0	0.00	0
Other Payments	0	0	0	0	0	0.00	0	0.00	0
TOTAL PAYMENTS	53,721,966,000.00	50,339,834,000.00	104,061,800,000.00	98,259,127,395.20	5,802,672,604.80	94%	12,834,733.80	-12,834,733.80	0.00
Surplus/Deficit	0.00	0.00	0.00	0.00	0.00				

Underutilization

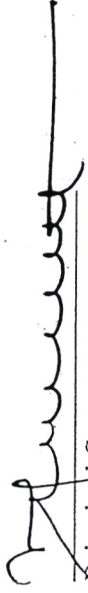
Lack of development exchequer contributed to underutilization in expenditure of


- i. Exchequer releases 72%
- ii. Use of goods and services 6%
- iii. Transfer to other government entities 73%

Overutilization

Other receipts 104% - this was mainly caused by funds in the Railway Development Levy Fund operation account which were pending in the bank at the close of the financial year 2016/2017 and were actually paid in the financial year 2017/2018.

The entity financial statements were approved on 6th February 2019 and signed by:


 Principal Secretary
 Name: Esther Karanja, CBS.


 Principal Accounts Controller
 Name: P. Karanja, CPA.
 ICPAK Member Number:

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
01000000		General Administration, Planning and Support Services	1,203,346,875.00	846,968,075.90	356,378,799.10
	201020000	Human Resources and Support Services	1,200,404,592.00	844,786,308.10	355,618,283.90
	201030000	Financial Management Services	1,641,000.00	1,278,615.80	362,384.20
	201040000	Information Communications Services	1,301,283.00	903,152.00	398,131.00
02000000		Road Transport	744,797,957.00	743,821,718.00	976,239.00
	202050000	Road Safety Intervention	744,797,957.00	743,821,718.00	976,239.00
03000000		Rail Transport	93,709,310,000.00	90,971,984,794.75	2,737,325,205.25
	203010000	Rail Transport	93,709,310,000.00	90,971,984,794.75	2,737,325,205.25
04000000		Marine Transport	7,012,400,324.00	5,833,332,258.70	1,179,068,065.30
	204010000	Marine Transport	7,012,400,324.00	5,833,332,258.70	1,179,068,065.30
05000000		Air Transport	9,779,076,187.00	1,651,037,196.50	8,128,038,990.50
	205010000	Air Transport	9,779,076,187.00	1,651,037,196.50	8,128,038,990.50
		Government Clearing Services	0	0	0
	206010000	Government Clearing Services	0	0	0
		Grand Total	112,448,931,343.00	100,047,144,043.85	12,401,787,299.15

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

- i) *Project -none*
- ii) *Project -none*

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)

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 2018, 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.

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2018

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 2017 for the period 1st July 2017 to 30th June 2018 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.

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 2018, this amounted to Kshs 51,759,681 compared to Kshs 57,276,201 in prior period as indicated on note 22A.

There were no other restrictions on cash during the year.

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XII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2017-2018	2016-2017
	Kshs	Kshs
Taxes on Income, Profits and Capital Gains	-	-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2017-2018	2016-2017
				Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
(Insert name of donor)	-	-	-	-	-
(Insert name of donor)	-	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)					
(Insert name of donor)	-	-	-	-	-
(Insert name of donor)	-	-	-	-	-

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 2018.

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 TRANSPORT
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 For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 EXCHEQUER RELEASES

Description	2017-2018 KShs	2016-2017 KShs
Total Exchequer Releases for quarter 1	2,828,870,921.00	1,507,008,000
Total Exchequer Releases for quarter 2	7,452,983,444.00	1,975,917,558
Total Exchequer Releases for quarter 3	414,445,400.00	5,038,458,785
Total Exchequer Releases for quarter 4	3,159,497,532.00	4,283,600,000
Total	13,855,797,297	12,804,984,343

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017-2018 KShs	2016-2017 KShs
Transfers from Central government entities	-	-
Transfers from Counties	-	-
TOTAL	-	-

The above transfers were received from the following self-reporting entities in the year

5a) TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	Recurrent	Development	Total	2017-2018
	KShs	KShs	KShs	KShs
Transfers from Central government entities				
MDA xxx	-	-	-	-
MDA yyy	-	-	-	-
Transfers from Counties				
County xxx	-	-	-	-
County yyy	-	-	-	-
(Insert any other entity from whom funds are received)	-	-	-	-
TOTAL	-	-	-	-

We have confirmed the above amounts with the disbursing entities and attached these confirmations as an Appendix to these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2017-2018	2016-2017
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Total	-	-

7 PROCEEDS FROM FOREIGN BORROWINGS

	2017-2018	2016-2017
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	63,899,243,220	108,969,578,173.00
Foreign Currency and Foreign Deposits	-	-
Total	63,899,243,220	108,969,578,173.00

8 PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 REIMBURSEMENTS AND REFUNDS

	2017-2018	2016-2017
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
	-	-
Total	-	-

10 RETURNS OF EQUITY HOLDINGS

	2017-2018	2016-2017
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 OTHER REVENUES

Description	2017-2018	2016-2017
	KShs.	KShs.
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income e.g leases, rates	-	-
Sales by Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	2,054,480.00
Fines Penalties and Forfeitures	-	-
Paid To Exchequer	21,921,879,583	23,299,550,338
Other Receipts Not Classified Elsewhere	370,000,000.00	60,000,000
Total	22,291,879,583	23,361,604,818

12 COMPENSATION OF EMPLOYEES

Description	2017-2018	2016-2017
	KShs.	KShs.
Basic salaries of permanent employees	102,262,320	109,079,295.65
Basic wages of temporary employees	-	-32,400
Personal allowances paid as part of salary	86,026,244	74,034,181.85
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Employer Contributions Compulsory national social security schemes	-	-
Employer Contributions Compulsory national health insurance schemes	-	-
Total	188,288,564	183,081,078

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

13 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	KShs	KShs
Utilities, supplies and services	16,504,478	15,173,990.60
Communication, supplies and services	2,388,401	8,751,715.15
Domestic travel and subsistence	11,598,273	5,561,895.75
Foreign travel and subsistence	1,278,743	1,065,583.00
Printing, advertising and information supplies & services	283,566	-92,000
Rentals of produced assets	4,777,368	3,508,238.10
Training expenses	1,011,280	4,953,484.00
Hospitality supplies and services	1,359,692	2,907,545.00
Insurance costs	-	-
Specialized materials and services	12,666,091	12,466,348.00
Office and general supplies and services	931,590	1,776,245.00
Other operating expenses	29,457,397	39,903,018.15
Routine maintenance – vehicles and other transport equipment	3,464,297	2,949,282.00
Routine maintenance – other assets	371,163,620	61,536,165.00
Fuel Oil and Lubricants	3,703,513	2,272,222.80
Exchange Rate Losses	-540,672	-
Total	460,047,636	162,733,733

14 SUBSIDIES

Description	2017-2018	2016-2017
	KShs	KShs
Subsidies to Public Corporations	-	-
<i>See list attached</i>	-	-
(insert name)	-	-
	-	-
Subsidies to Private Enterprises	-	-
<i>See list attached</i>	-	-
(insert name)	-	-
	-	-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list	14,277,050,545	49,363,337,837
Transfers to other levels of Government - Counties (insert name of County)	-	-
(insert name of County)	-	-
TOTAL	14,277,050,545	49,363,337,837

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

Description	Recurrent	Development	Total
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
Kenya Airport Authority		841,000,000.00	841,000,000
Kenya Ferry Service	356,000,000	640,000,000	996,000,000
Kenya Ports Authority		5,500,000,000	5,500,000,000
LAPSSET Dev. Authority	248,310,000		248,310,000
National Transport Safety Authority	436,000,000	300,000,000	736,000,000
Transfers to Projects-GoK counterpart funding			
National Urban Transport Improvement		82,253,546	82,253,546
Kenya Transport Sector Support	-	56,907,439	56,907,439
Kenya Railways Corporation	-	5,735,507,568.00	5,735,507,568.00
KCAA			
KTSSP	-	65,487,666.50	65,487,666.50
NUTRIP	-	15,584,324.75	15,584,324.75
Sub-Total KCAA	-	81,071,991	81,071,991
TOTAL	1,040,310,000	13,236,740,544	14,277,050,544

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 OTHER GRANTS AND TRANSFERS

Explanation	2017-2018 Kshs	2016-2017 Kshs
Membership dues and subscriptions to international organizations	86,508,408	83,926,000
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Grants to small businesses, cooperatives, and self employed	-	-
Grants to foreign government	-	-
Relief to the disabled, the sick, unemployed	-	-
Total	86,508,408	83,926,000

17 SOCIAL SECURITY BENEFITS

Explanation	2017-2018 Kshs	2016-2017 Kshs
Government pension and retirement benefits	4,499,984	4,401,503
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Social Benefits to the aged (above 70 years)	-	-
Total	4,499,984	4,401,503

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 ACQUISITION OF ASSETS

Non-Financial Assets	2017-2018	2016-2017
	RSKs	RSKs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	195,000	30,000.00
Construction and Civil Works	84,988,167,227	95,313,572,531
Overhaul and Refurbishment of Construction and Civil Works	-	233,943
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	300,000	-
Purchase of Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	174,320	338,320
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	24,192,031	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Sub-total	85,013,028,577	95,314,174,794
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Sub-total	-	-
Total	85,013,028,577	95,314,174,794

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

22A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account in Kenya	Indicate whether Recurrent, Development or deposit etc.	Expenditure (in foreign currency)	2017-2018 Kshs	2016-2017 Kshs
Central Bank of Kenya, 1000181354, Recurrent Kes- The Presidency	Kshs	Recurrent	1	4,530	23,578,668
Central Bank of Kenya, 1000181583, Development Kes – The Presidency	Kshs	Development	1	119,840	933,722
Central Bank of Kenya, 1000181583, RDLF- Operations		RDLF- Operations		17,372,016	14,797,357
Central Bank of Kenya, 1000181947, Deposits Kes – The Presidency	Kshs	Deposits	1	51,759,681	57,276,201
Total				69,256,067	96,585,948

- The bank account balances under RDLF – operations account include Kshs.17,372,016 which was the excess funds received over the expenditure incurred under RDLF. This amount shall be refunded back to the RDLF Holding account in the F/Y 2018/19.
- The ministry operates a National Bank Account No. 01001032092900 used for the purpose of receiving Grants in form of Appropriation in Aid from United States Government being grants to Kenya Airport Authority (KAA). The balance as at 30th June 2018 was Kshs 27,382,167.15 as evidenced by the certificate of balances.

DEPOSIT ANALYSIS AS AT 30TH JUNE 2018				KSH.
DEPOSITERS		AMOUNT(KSH.)	SUB-TOTAL (KSH.)	
1	REGIONAL INTERGRATION IMPLEMENTTION PROGRAM (RIIP PROJECT)	11,898,965.66		
2	KFC RETRENCHES	13,049,498.84		
3	LENANA GOLF PROJECT	3,300,000.00		
4	KECOSO	3,500,000.00		
5	I & M Bank (-EAST AFRICAN ELEVATORS)	7,032,629.80		
6	LAMU PORT(LAPSET ENVIROMENTAL IMPACT ASSESMENT)	2,074,078.00		
7	KPA(KENYA PORTS AUTHORITY)	1,057,392.00		
8	National Transport Safety Authority (NTSA)	1,065,000.00		
SUB-TOTAL			41,912,564.30	
RETENTION MONIES		AMOUNT(KSH.)		
9	DEVISTA ENTERPRISES	411,194.00		
10	EAST AFRICAN ELEVATUS LTD	469,752.00		
11	MFI OFFICE SOLUTIONS	407,347.60		
12	MANTRAX KENYA LTD	1,419,843.80		
13	MEMU GENERAL BUILDERS	260,244.70		
14	START GENERAL CONTRACTOR	3,665,379.40		
15	KALALU BUILDING CONTRACTORS	163,208.00		
16	SAJAN BUILDING AND CIVIL ENG.	187,509.30		
17	SITE GENERAL CONTRACTORS	2,485,369.60		
18	RIFT VALLEY MACHINERY	73,865.40		
19	PLUMBRAW SERVICES	64,322.00		
20	EN-AR ENG. SERVICES	27,036.00		
21	JOKAMI PLUMBING AMD DRAINAGE	14,040.00		
22	FIREWALL AFRICAN COMPNY	103,946.60		
23	SUPIRO ENTERPRISE	89,100.00		
24	JITAHINDI CONSTRUCTION AND CIVIL ENG.	4,957.95		
SUB-TOTAL			9,847,116.35	
TOTAL AMOUNT AS AT 30TH JUNE 2018				51,759,680.65

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 FINANCE COSTS, INCLUDING LOAN INTEREST

Explanation	2017-2018	2016-2017
	KShs	KShs
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
	-	-
Total	-	-

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

Explanation	2017-2018	2016-2017
	KShs	KShs
Principal repayments on domestic loans	-	-
Principal repayments on Guaranteed Debt taken over by Government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
	-	-
Total	-	-

21 OTHER EXPENSES

Explanation	2017-2018	2016-2017
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses not classified elsewhere	-	-
	-	-

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22B: CASH IN HAND

	2017-2018	
	Kshs	
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017-2018		2016-2017	
	Kshs		Kshs	
Government Imprests	-	-	-	-
Salary advances	-	-	-	-
District suspense	-	-	-	-
Clearance accounts	-	-	-	-
Total	-	-	-	-

24. ACCOUNTS PAYABLE

Description	2017-2018		2016-2017	
	Kshs		Kshs	
Deposits	51,759,681		57,276,201	
Total	51,759,681		57,276,201	

25. FUND BALANCE BROUGHT FORWARD

Description	2017-2018		2016-2017	
	Kshs		Kshs	
Bank accounts	81,788,590		667,662,240	
Cash in hand	-		-	
Accounts Receivables	-		-	
Accounts Payables	(57,276,200)		(239,679,829)	
Total	24,512,390		427,982,411	

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. PRIOR YEAR ADJUSTMENTS

Description of the error	2017-2018 KShs	2016-2017 KShs
Adjustments on bank account balances	(24,512,390)	(427,982,411)
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (<i>specify</i>)	-	-
TOTAL	(24,512,390)	(427,982,411)

27. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the state department for transport

- 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:

	2017-2018 KShs	2016-2017 KShs
Key Management Compensation		
Transfers to related parties		
Transfers to other MDAs		
Transfers to SCs and SAGAs	8,321,310,000	10,192,245,127
Transfers to Development Project	5,955,740,544	193,909,785
Transfers to County Governments		
Transfers to non-reporting secondary and primary Schools		
Total Transfers to related parties	14,277,050,544	49,363,337,837
Transfers from related parties		
Transfers from the Exchequer	13,855,797,297	12,804,984,343
Transfers from other MDAs		
(Insert any other transfers received)		
Total Transfers from related parties	13,855,797,297	12,804,984,343

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28. OTHER IMPORTANT DISCLOSURES

28.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017-2018	2016-2017
	KShs	KShs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	895,400	-
Supply of services	94,563,084.69	6,368,644.47
	95,458,484.69	6,368,644.47

28.2: PENDING STAFF PAYABLES (See Annex 2)

	2017-2018	2016-2017
	KShs	KShs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others	-	-
	-	-

28.3: OTHER PENDING PAYABLES (See Annex 3)

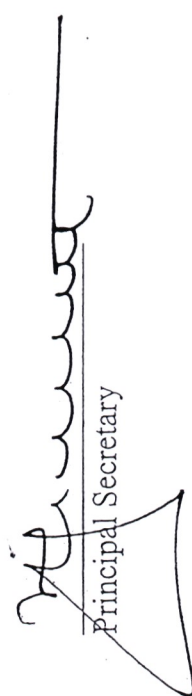
	2017-2018	2016-2017
	KShs	KShs
Amounts due to National Government entities	-	-
Amounts due to Entity entities	-	-
Amounts due to third parties	-	-
Others	-	-
	-	-

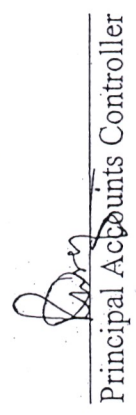
29. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

1.00	Financial Statements Inaccuracies			
1.10	Variances between trial balance and financial statement	The reconciliations are underway	HAU	Not Resolved
1.20	Variances between the financial statements and IFMIS generated reports	The reconciliations are underway	HAU	Not Resolved
2.00	Suspense Clearance Account	The reconciliations are underway	HAU	Not Resolved
3.00	Budgetary Control			
3.10	Underutilization	Explanations have been provided	HAU	Not Resolved
3.20	Pending Bills	Explanations have been provided	HAU	Not Resolved
4.00	National Urban Transport Improvement Project			
4.10	Special Account Reconciliation	Reconciliation has been concluded	Project Accountant	Not Resolved
1.00	PRIOR YEAR UNRESOLVED MATTER			
1.10	Budgetary Control			
1.20	Underutilization			Resolved
1.20	Pending Bills			Resolved

Account	Balance	Debit	Credit	Total	Balance	Debit	Credit	Total	Balance	Debit	Credit	Total	
2.00	Government Clearance Agency												Resolved
3.00	Unaccounted for Deposits												Resolved


Principal Secretary


Principal Accounts Controller

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supply of Goods & Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
A	B	C	d=a-c			
Construction of buildings						
Sub-Total						
Construction of civil works						
Sub-Total						
Supply of Services						
M/S Lekha Trading Company Ltd	415,000.00			415,000.00		Authentic pending bill
M/S Lekha Trading Company Ltd	315,000.00			315,000.00		Authentic pending bill
M/S Lekha Trading Company Ltd	315,000.00			315,000.00		Authentic pending bill
M/S Lekha Trading Company Ltd	315,000.00			315,000.00		Authentic pending bill
Astorian Hotels	273,000.00			273,000.00		Authentic pending bill
Astorian Hotels	201,600.00			201,600.00		Authentic pending bill
Hatari Security Guards	626,400.00			626,400.00		Authentic pending bill
Hatari Security Guards	626,400.00			626,400.00		Authentic pending bill
Utalii Hotel	126,000.00			126,000.00		Authentic pending bill
Kenyatta University Conference center	280,000.00			280,000.00		Authentic pending bill
Conference Caterers	16,520.00			16,520.00		Authentic pending bill
Conference Caterers	16,520.00			16,520.00		Authentic pending bill
Conference Caterers	66,080.00			66,080.00		Authentic pending bill
M/S Aje Elevator Engineering Company Ltd	60,000.00			60,000.00		Authentic pending bill
M/S Aje Elevator Engineering Company	205,320.00			205,320.00		Authentic pending bill
Toyota Kenya Ltd	159,492.00			159,492.00		Authentic pending bill
Safaricom Kenya Ltd	63,800.00			63,800.00		Authentic pending bill
Safaricom Kenya Ltd	46,976.70			46,976.70		Authentic pending bill
Dairy Training Institute	244,500.00			244,500.00		Authentic pending bill
Rosma Tours & Travel	323,518			323,518		Authentic pending bill
KCA	125,000.00			125,000.00		Authentic pending bill

Reports and Financial Statements
For the year ended June 30, 2018

Supplier's Name or Services	Original Amount	Debit Collected	Amount Paid To Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
Public Trustee	9,249.00			9,249.00		Authentic pending bill
MFI	184,440.00			184,440.00		Authentic pending bill
Masterpiece Electricals Ltd	199,750			199,750		Authentic pending bill
Sawela Lodge	845,000.00			845,000.00		Authentic pending bill
Pago Airways Travel Service	63,980			63,980		Authentic pending bill
Pago Airways Travel Services Ltd	37,660.00			37,660.00		Authentic pending bill
Pago Airways Travel Services Ltd	49,520.00			49,520.00		Authentic pending bill
Pago Airways Travel service	557,565.00			557,565.00		Authentic pending bill
Pago Airways Travel services Ltd	18,955.00			18,955.00		Authentic pending bill
Technology Development Center (NITA) Conference Center	1,857,000.00			1,857,000.00		Authentic pending bill
Sub-Total	8,644,245.70			8,644,245.70		
Supply of Goods						
M/S Moopa Investment Agency	674,000			674,000		Authentic pending bill
M/S Moopa Investment Agency	221,400.00			221,400.00		Authentic pending bill
Terra Path Ltd	388,050.00			388,050.00		Authentic pending bill
M/S JOS HANSEN & SOEN (E.A) LTD	1,210,344.84			1,210,344.84		Authentic pending bill
M/S Bavaria Auto Ltd	4,952,689.34			4,952,689.34		Authentic pending bill
Track and Trace Ltd	83,793.10			83,793.10		Authentic pending bill
Purma Holdings Ltd	3,072,413.00			3,072,413.00		Authentic pending bill
Comm of VAT	186,206.90			186,206.90		Authentic pending bill
Commissioner of VAT	3,962,151			3,962,151		Authentic pending bill
Commissioner of VAT	2,689,655.20			2,689,655.20		Authentic pending bill
Commissioner of VAT	12,947,106.21			12,947,106.21		Authentic pending bill
Commissioner of VAT	6,827,586.20			6,827,586.20		Authentic pending bill
Commissioner of VAT	27,652,452.40			27,652,452.40		Authentic pending bill
Commissioner of VAT	21,946,390.80			21,946,390.80		Authentic pending bill
Sub-Total	86,814,239			86,814,239		
Grand Total	95,458,484.69			95,458,484.69		

STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2018

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Account No.	Job Grade	Original Amount	Date Payable Contracted	Amount Paid To Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (Specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2018

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

	a	b	c	d=a-c		
Amounts due to National Govt Entities						
Sub-Total						
Amounts due to County Govt Entities						
1.						
2.						
3.						
Sub-Total						
Amounts due to Third Parties						
4.						
5.						
6.						
Sub-Total						
Others (specify)						
7.						
8.						
9.						
Sub-Total						
Grand Total						

STATE DEPARTMENT FOR TRANSPORT
 Reports and Financial Statements
 For the year ended June 30, 2018

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

	162,517,192,635	84,988,167,227	-	247,505,359,862
Land				
Buildings and structures	682,788	195,000	-	877,788.00
Transport equipment	338,320	174,320	-	512,640.00
Office equipment, furniture and fittings	0		-	0
ICT Equipment, Software and Other ICT Assets	178,600		-	178,600
Other Machinery and Equipment	0	300,000	-	300,000
Heritage and cultural assets	2,182,729		-	2,182,729
Intangible assets		42,416,690	-	42,416,690
Total			-	24,551,828,309

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 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR TRANSPORT

S/N	Project Name	Fundability of the Project	Accounting Unit	Project completed (please indicate status in Yes/No)
1	Kenya Transport Sector Support Project	Institutional strengthening and capacity building in the transport sector in Kenya	Principal Secretary	No
2	National Urban Transport Improvement Project	Institutional capacity building in urban transport sub-sector	Principal Secretary	No
3	Northern Corridor Transport Improvement Project	To increase efficiency on transport along the Northern Corridor to facilitate trade regulation integration.	Principal Secretary	No
4	East Africa Trade And Transport Facilitation Project - KRC Component	Improving railway services in the territory of Kenya and Uganda	Principal Secretary	No
5	East Africa Trade And Transport Facilitation Project - MOT Component	Enhancing the efficiency of transport and logistic services along key transport corridors by reducing none tariff barriers and uncertainty of transit time.	Principal Secretary	No

STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements

for the year ended June 30, 2018

ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR TRANSPORT

Ref	SC, SAGA or Public Fund Name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (Yes/No)
1	Railway Development Levy Fund (RDLF)	Provide Funds for the construction of SGR network in order to facilitate the transportation of goods.	Principal Secretary	5,735,507,568.00	Yes
2	Kenya Airport Authority (KAA)	For the improvement of Airports and Airstrips	Chief Executive Officer	841,000,000	Yes
3	Kenya Ferry Services (KFS)	For purchases and maintenance of Ferries	Chief Executive Officer	996,000,000	Yes
4	Lapset Corridor Development Authority (LCDA)	Development of Lamu Port	Chief Executive Officer	248,310,000	Yes
5	Kenya Ports Authority Lamu Project (KPA)	Development of Lamu Port	Chief Executive Officer	5,500,000,000	Yes
6	National Transport Safety Authority (NTSA)	Transport safety on Kenyan roads	Chief Executive Officer	736,000,000	Yes
7	Kenya Civil Aviation - NUTRIP (KCAA)	Improvement on air safety	Principal Secretary	15,584,324.75	Yes
	Kenya Civil Aviation - KTSSP (KCAA)	Improvement on air safety	Principal Secretary	65,487,666.50	Yes
8	National Urban Transport Improvement Project- NUTRIP	Institutional capacity building in urban transport sub-sector	Principal Secretary	82,253,546	Yes
9	Kenya Transport Sector Support Project -KTSSP	Institutional strengthening and capacity building in the transport sector in Kenya	Principal Secretary	56,907,439	Yes

STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 7- REPORTS GENERATED FROM IFMIS

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

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





Trial Balance
 Entity: 1092 State Department for Transport
 Current Period: JUL-17 To JUN-18
 Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420300 Administrative Fees and Charges collected as AIA	0.00	0.00	0.00	0.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	2,054,480.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	2,054,480.00
1450100 Paid to Exchequer	0.00	21,921,879,582.90	0.00	23,299,550,337.95
1450200 Receipts Not Classified Elsewhere	0.00	370,000,000.00	0.00	60,000,000.00
1450000 Other Receipts Not Elsewhere Classified	0.00	22,291,879,582.90	0.00	23,359,550,337.95
2110100 Basic Salaries - Permanent Employees	102,262,320.25	0.00	109,079,295.65	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	0.00	32,400.00
2110300 Personal Allowances paid as part of Salary	86,026,244.10	0.00	74,034,181.85	0.00
2110000 Wages and Salary Contributions	188,288,564.35	0.00	183,113,477.50	32,400.00
2210100 Utilities, Supplies and Services	16,504,478.15	0.00	15,231,490.60	0.00
2210200 Communication, Supplies and Services	2,388,401.05	0.00	9,111,715.15	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	10,960,600.00	0.00	5,568,095.75	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,278,743.00	0.00	1,115,583.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	283,566.00	0.00	106,000.00	148,000.00
2210600 Rentals of Produced Assets	4,843,368.00	0.00	3,608,238.10	0.00
2210700 Training Expenses	1,011,280.00	0.00	5,367,884.00	0.00
2210800 Hospitality Supplies and Services	1,360,692.00	0.00	2,907,545.00	0.00
2211000 Specialised Materials and Supplies	12,666,091.00	0.00	12,996,648.00	0.00
2211100 Office and General Supplies and Services	931,590.00	0.00	1,776,245.00	0.00
2211200 Fuel Oil and Lubricants	3,703,513.00	0.00	2,284,922.80	0.00
2211300 Other Operating Expenses	29,487,396.60	0.00	40,886,318.15	71,000.00
2210000 Goods and Services	85,419,748.80	0.00	100,960,688.55	219,000.00
2220100 Routine Maintenance - Vehicles	3,464,296.75	0.00	2,949,282.00	0.00
2220200 Routine Maintenance - Other Assets	371,163,620.00	0.00	61,566,165.00	0.00
2220000 Routine Maintenance	374,627,916.75	0.00	64,515,447.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	2,332,408.00	0.00	0.00	50,000.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	84,176,000.00	0.00	83,976,000.00	0.00
2620000 Grants and Other Transfers to International Organizations	86,508,408.00	0.00	83,976,000.00	50,000.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,040,310,000.00	0.00	1,040,310,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	13,236,740,545.10	0.00	48,323,734,436.60	0.00
2630000 Grants & Transfer To Other Govt Units	14,277,050,545.10	0.00	49,364,044,436.60	0.00
2710100 Government Pension and Retirement Benefits	4,499,984.00	0.00	4,401,503.00	0.00
2710000 Social Security Benefits	4,499,984.00	0.00	4,401,503.00	0.00
3110300 Refurbishment of Buildings	195,000.00	0.00	30,000.00	0.00
3110400 Construction of Roads	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	84,988,167,226.60	0.00	95,314,670,147.55	0.00
3110600 Overhaul and Refurbishment of	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Construction and Civil Works				
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	300,000.00	0.00	263,944.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	174,320.00	0.00	338,320.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	24,192,030.50	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	85,013,028,577.10	0.00	95,915,302,411.55	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	63,899,243,220.10	0.00	108,969,578,173.35
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	63,899,243,220.10	0.00	108,969,578,173.35
6530100 Recurrent Bank Accounts	0.00	195,907,005.20	22,158,772.85	0.00
6530000 Recurrent Bank Accounts	0.00	195,907,005.20	22,158,772.85	0.00
6540100 Development Bank Accounts	124,244,171.70	0.00	0.00	10,309,005,124.90
6540000 Development Bank Accounts	124,244,171.70	0.00	0.00	10,309,005,124.90
6550100 Deposit Bank Accounts	0.00	122,300,570.55	0.00	115,190,837.55
6550000 Deposit Bank Accounts	0.00	122,300,570.55	0.00	115,190,837.55
6580100 Cash in Hand	13,984,777,707.80	10,749,887,363.00	23,959,092,448.95	10,749,887,363.00
6580000 Cash in Hand	13,984,777,707.80	10,749,887,363.00	23,959,092,448.95	10,749,887,363.00
6710100 Debtors & Advances - Employees	327,769.65	0.00	364,169.65	0.00
6710000 Domestic Debtors & Advances	327,769.65	0.00	364,169.65	0.00
6740100 Other Debtors & Pre-payments	0.00	26,728,772.90	0.00	27,097,988.90
6740000 Other Debtors & Pre-payments	0.00	26,728,772.90	0.00	27,097,988.90
6760100 Imprests	0.00	16,519,588.45	812,014.85	16,588,588.45
6760000 Government Imprests	0.00	16,519,588.45	812,014.85	16,588,588.45
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310100 General Deposits Items	365,045,006.15	0.00	358,573,425.15	0.00
7310000 Deposits	365,045,006.15	0.00	358,573,425.15	0.00
7320000 Other Liabilities	5,628,087.10	0.00	5,628,087.10	0.00
7320100 Salary Deductions	127,880,362.05	8,000.00	127,880,362.25	8,000.00
7320200 Other General Liabilities	1,316,559.15	0.00	1,316,559.15	0.00
7320000 Other Liabilities	134,825,008.30	8,000.00	134,825,008.50	8,000.00
7380100 Withholding Taxes	184,052,827.60	0.00	184,052,827.60	0.00
7380000 Withholding Taxes	184,052,827.60	0.00	184,052,827.60	0.00
7390100 System Required Liabilities	2,299,456,803.00	0.00	2,743,719,338.15	0.00
7399900	7,109,150,678.50	0.00	6,887,212,183.80	0.00
7390000 System Required Liabilities	9,408,607,481.50	0.00	9,630,931,521.95	0.00
9910100 General Provisions	0.00	53,450.00	0.00	53,450.00
9910200 Exchequer Provisions	0.00	54,750,482,445.45	0.00	40,894,685,148.45
9910000 Provisions	0.00	54,750,535,895.45	0.00	40,894,738,598.45
9999900	27,821,706,311.75	0.00	15,036,876,741.85	0.00
9990000 Opening Balance Reserves	27,821,706,311.75	0.00	15,036,876,741.85	0.00
Total	110,691,452,302.40	110,691,452,302.40	486,076,626,753.50	486,076,626,753.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF RECEIPTS AND PAYMENTS
Entity: 1092 State Department for Transport
Current Period: JUL-17 To JUN-18
Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	13,855,797,297.00	12,804,984,345.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	63,899,243,220.10	108,969,578,173.35
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	22,291,879,582.90	23,361,604,817.95
TOTAL RECEIPTS		100,046,920,100.00	145,136,167,336.30
PAYMENTS			
Compensation of Employees	12	188,288,564.35	183,081,077.50
Use of goods and Services	13	460,047,635.55	165,257,132.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	14,277,050,545.10	49,364,044,436.60
Other Grants and Transfers	16	86,508,408.00	83,926,000.00
Social Security Benefits	17	4,499,984.00	4,401,503.00
Acquisition of Assets	18	85,013,028,577.10	95,315,302,411.55
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		100,029,423,714.10	145,116,012,561.20
SURPLUS/DEFICIT		17,496,385.90	20,152,775.10

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

Prepared By: _____

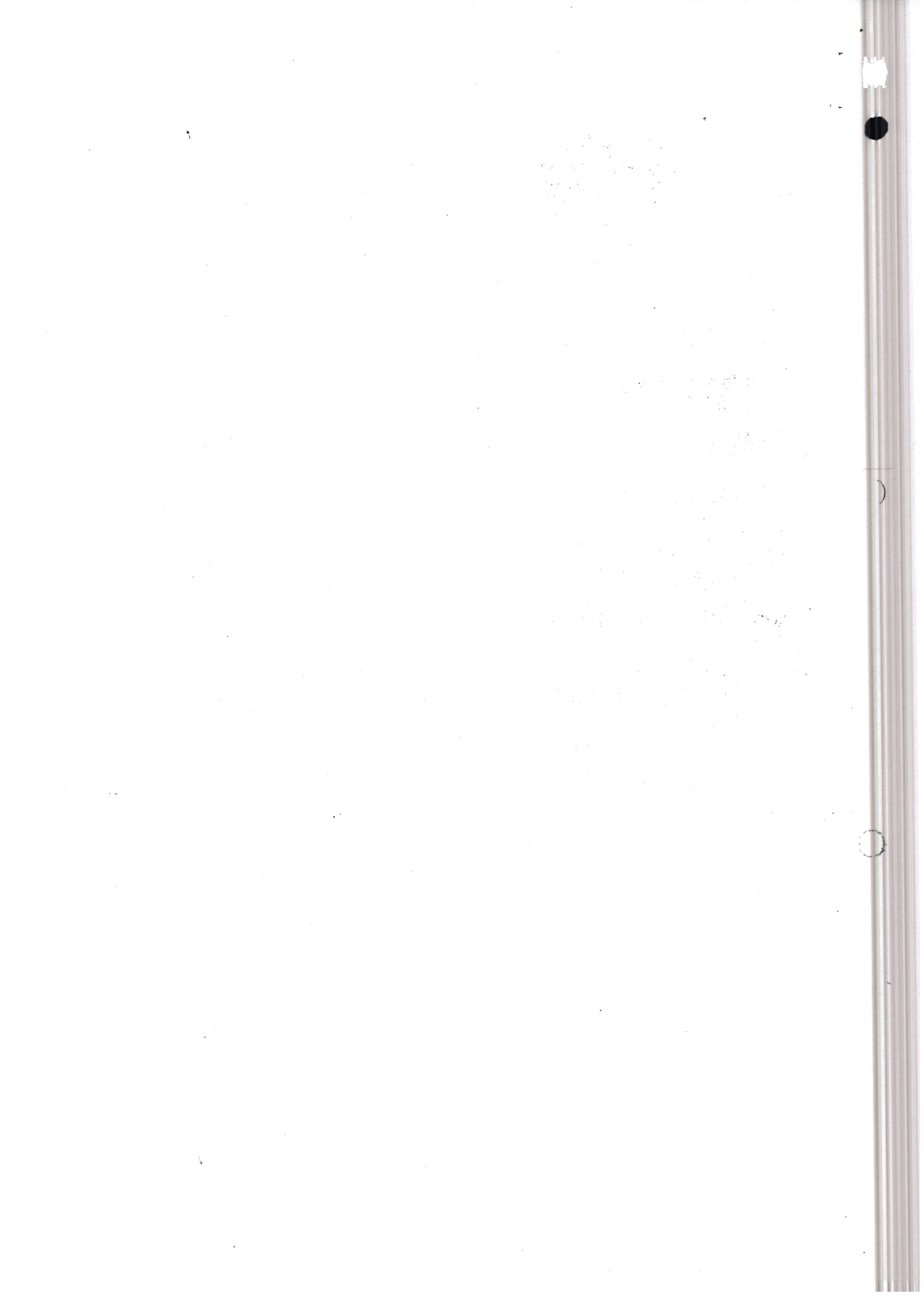
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Financial Position
Entity: 1092 State Department for Transport
Current Period: JUL-17 To JUN-18
Compare With: JUL-16 To JUN-17

	Note	Current Period Kshs	Previous Period Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(193,963,404.05)	(10,402,037,189.60)
Cash Balances	22B	3,234,890,344.80	13,209,205,085.95
Total Cash And Cash Equivalents		3,040,926,940.75	2,807,167,896.35
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(42,920,591.70)	(42,510,392.85)
TOTAL FINANCIAL ASSETS		2,998,006,349.05	2,764,657,503.50
Financial Liabilities			
Accounts Payables - Deposits	24	(10,092,522,323.55)	(10,308,374,783.20)
NET FINANCIAL ASSETS		13,090,528,672.60	13,073,032,286.70
REPRESENTED BY			
Fund Balance b/fwd	25	13,073,032,286.70	13,052,877,511.60
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		17,496,385.90	20,154,775.10
NET FINANCIAL POSITION		13,090,528,672.60	13,073,032,286.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW
 Entity: 1092 State Department of Transport
 Current Period: JUL-17 To JUN-18
 Compare With: JUL-16 To JUN-17

	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	0.00	0.00
Exchequer releases	4	13,855,797,297.00	12,804,984,345.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	22,291,879,582.90	23,361,604,817.95
Payments for Operating Expenses			
Compensation of Employees	12	188,288,564.35	183,081,077.50
Use of goods and Services	13	460,047,635.55	165,257,132.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	14,277,050,545.10	49,364,044,436.60
Other Grants and Transfers	16	86,508,408.00	83,926,000.00
Social Security Benefits	17	4,499,984.00	4,401,503.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		216,262,658.50	(3,429,651,469.60)
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	21,347,544,401.40	(17,063,772,456.30)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	85,013,028,577.10	95,315,302,411.55
Net Cash Flow From Investing Activities	B	(85,013,028,577.10)	(95,315,302,411.55)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	63,899,243,220.10	108,969,578,173.35
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	63,899,243,220.10	108,969,578,173.35
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	233,759,044.40	(3,409,496,694.50)
Cash and Cash Equivalent at BEGINNING of The Year		2,807,167,896.35	6,216,664,590.85
Cash and Cash Equivalent at END of The Year	22A+22B	3,040,926,940.75	2,807,167,896.35

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

Prepared By: _____

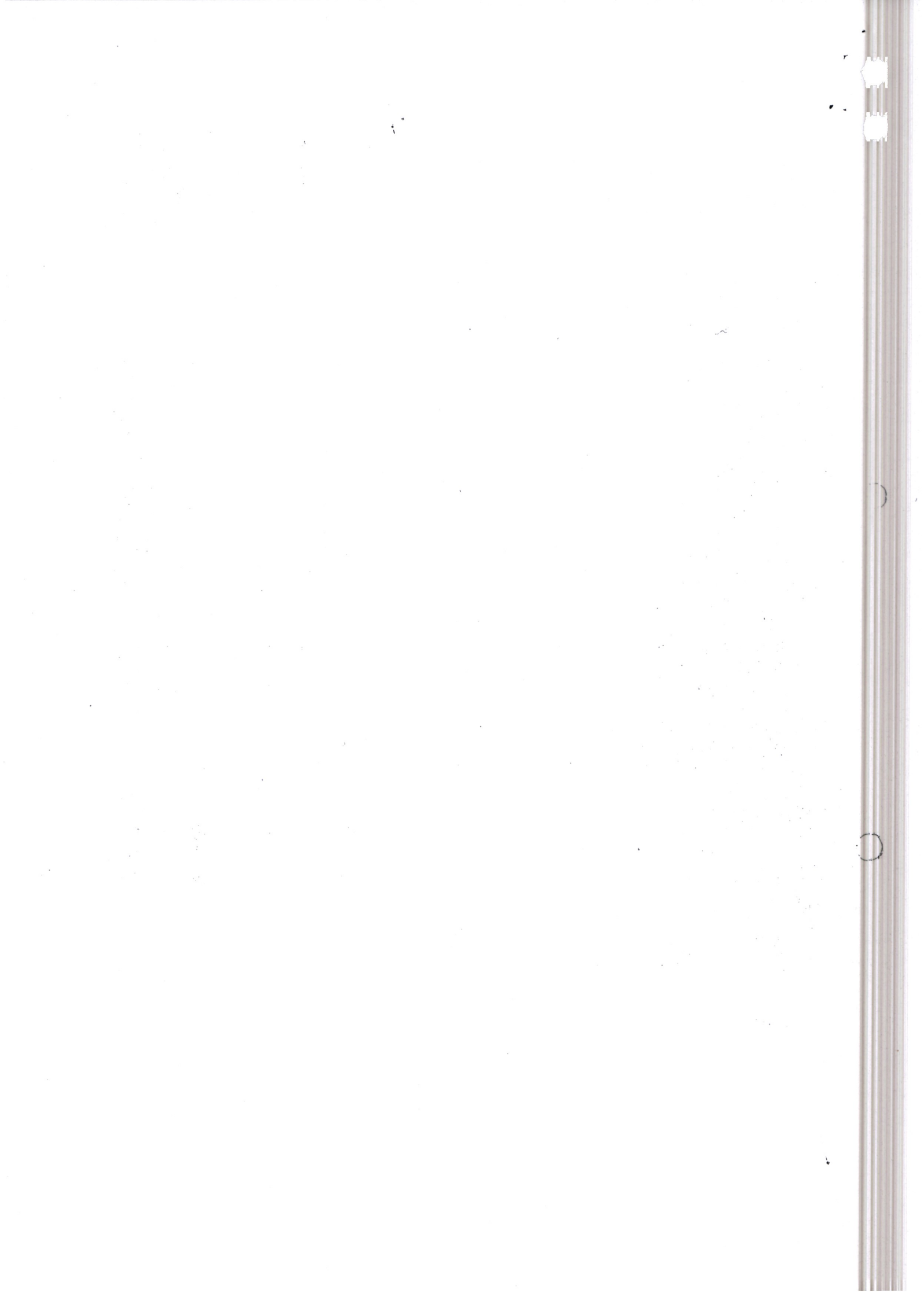
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS
 Entity: 1092 State Department for Transport
 Current Period: JUL-17 To JUN-18
 Compare With: JUL-16 To JUN-17

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	13,855,797,297.00	12,804,984,345.00
TOTAL		13,855,797,297.00	12,804,984,345.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings



Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	63,899,243,220.10	108,969,578,173.35
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		63,899,243,220.10	108,969,578,173.35

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	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	2,054,480.00
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	21,921,879,582.90	23,299,550,337.95
Receipts Not Classified Elsewhere	1450200	370,000,000.00	60,000,000.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/c's	1990100	0.00	0.00
TOTAL		22,291,879,582.90	23,361,604,837.95

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	102,262,320.25	109,079,295.65
Basic Wages - Temporary Employees	2110200	0.00	32,400.00
Personal Allowances paid as part of Salary	2110300	86,026,244.10	74,034,181.85
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
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		188,288,564.35	183,445,877.50

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	16,504,478.15	15,231,490.60
Communication, Supplies and Services	2210200	2,388,401.05	9,111,715.15
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	10,960,600.00	5,568,095.75
Foreign Travel and Subsistence, and other transportation costs	2210400	1,278,743.00	1,115,583.00
Printing, Advertising and Information Supplies and Services	2210500	283,566.00	42,000.00
Rentals of Produced Assets	2210600	4,843,368.00	3,608,238.10
Training Expenses	2210700	1,011,280.00	5,367,884.00
Hospitality Supplies and Servi	2210800	1,360,692.00	2,907,545.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	12,666,091.00	12,996,648.00
Office and General Supplies and Services	2211100	931,590.00	1,776,245.00
Fuel Oil and Lubricants	2211200	3,703,513.00	2,284,922.80
Other Operating Expenses	2211300	29,487,396.60	40,815,318.15
Routine Maintenance - Vehicles	2220100	3,464,296.75	2,949,282.00
Routine Maintenance - Other Assets	2220200	371,163,620.00	61,566,165.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		460,047,635.55	416,534,132.55

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	1,040,310,000.00	1,040,310,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	13,236,740,545.10	48,323,734,436.60
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		14,277,050,545.10	49,364,044,436.60

16 Other Grants and Transfers



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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	2,332,408.00	50,000.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	84,176,000.00	83,976,000.00
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		86,508,408.00	84,026,000.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	4,499,984.00	4,401,503.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		4,499,984.00	4,401,503.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	195,000.00	30,000.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	84,988,167,226.60	95,314,670,147.55
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	300,000.00	263,944.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	174,320.00	338,320.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	24,192,030.50	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		85,013,028,577.10	95,315,302,417.55

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	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	195,907,005.20	22,158,772.85
Development Bank Accounts	6540000	124,244,171.70	10,309,005,124.90
Deposit Bank Account	6550000	122,300,570.55	115,190,837.55
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		442,451,747.45	10,446,354,735.30

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	3,234,890,344.80	13,209,205,085.95
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		3,234,890,344.80	13,209,205,085.95

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	327,769.65	364,169.65
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	26,728,772.90	27,097,988.90
Government Imprests	6760000	16,519,588.45	15,776,573.60
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
		(134,817,008.30)	(134,817,008.50)
		(365,045,006.15)	(358,573,425.15)
		(184,052,827.60)	(184,052,827.60)
		(9,408,607,481.50)	(9,630,931,521.95)
TOTAL		(10,092,522,323.55)	(10,308,747,832.20)

24. ACCOUNTS PAYABLE

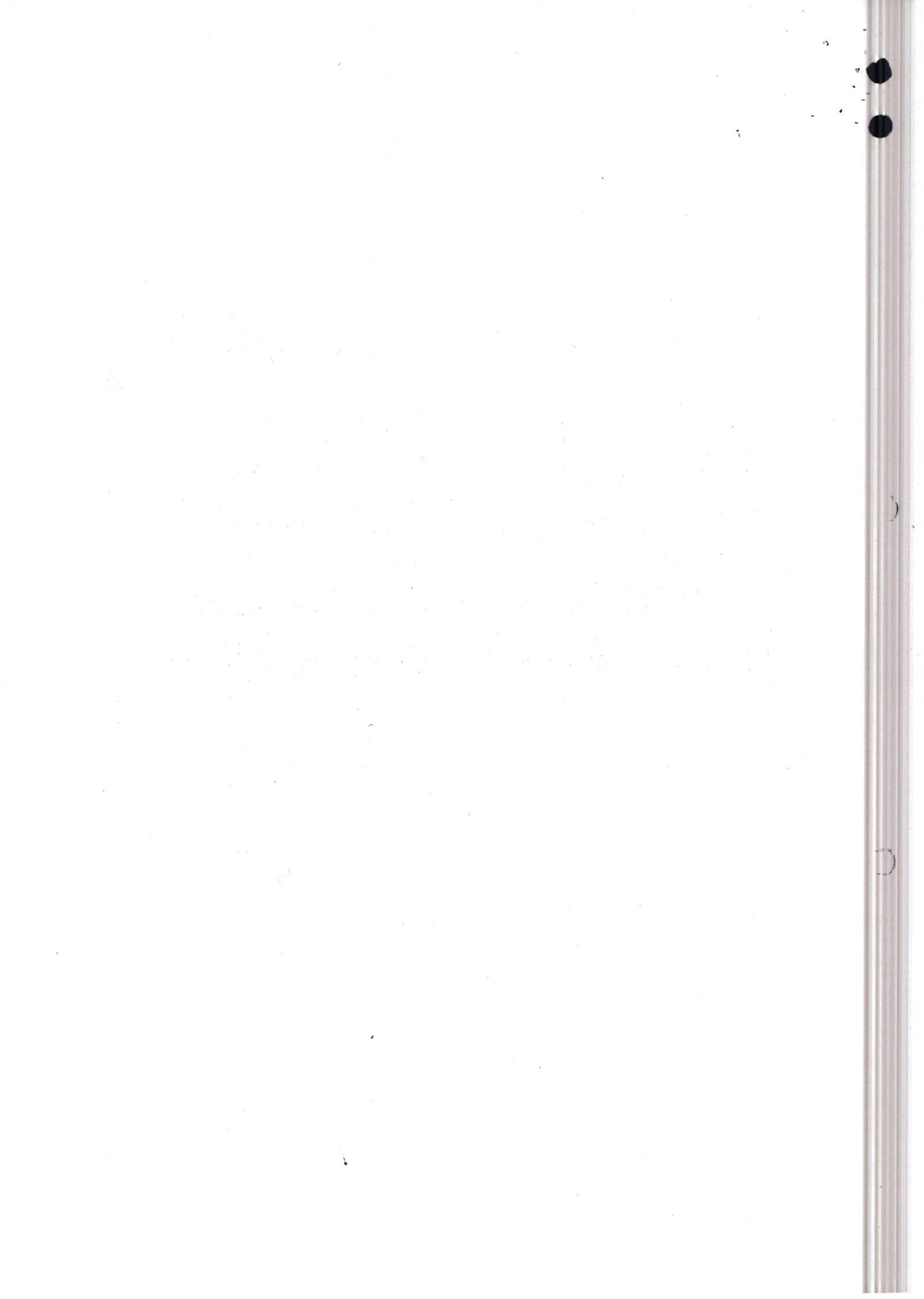
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Revolving Funds	7350000	0.00	0.00
Other Liabilities	7320000	(134,817,008.30)	(134,817,008.50)
Deposits	7310000	(365,045,006.15)	(358,573,425.15)
Withholding Taxes	7380000	(184,052,827.60)	(184,052,827.60)
System Required Liabilities A/cs	7390000	(9,408,607,481.50)	(9,630,931,521.95)
TOTAL		(10,092,522,323.55)	(10,308,747,832.20)

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		(10,402,037,189.60)	35,434,522,542.30
Opening Balance Bank	22A	(10,402,037,189.60)	35,434,522,542.30
Opening Balance Cash	22B	13,209,205,085.95	(29,217,857,951.45)
Opening Balance Receivables - Imprest and Clearance Accounts	23	(42,510,392.85)	(25,298,616.10)
Opening Balance - Deposits	24	10,308,374,783.20	6,861,511,536.85
TOTAL		(13,073,032,286.70)	(10,052,877,511.60)

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00





Statement of Budget Execution - Recurrent Expenditure
Entity - 1092 State Department for Transport
Current Period JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	1,404,957.971.00	(1,404,957.971.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	2,297,500,000.00	0.00	4,667,500,000.00	6,965,000,000.00	370,000,000.00	6,595,000,000.00	5.31%
Total		2,297,500,000.00	0.00	4,667,500,000.00	6,965,000,000.00	1,774,957,971.00	522,542,029.00	77.26%
PAYMENTS								
Compensation of Employees	12	98,750,000.00	0.00	98,750,000.00	197,500,000.00	188,288,564.35	9,211,435.65	95.34%
Use of goods and Services	13	91,656,921.00	0.00	367,217,472.50	458,874,393.50	450,020,042.55	8,854,350.95	98.07%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	2,787,655,000.00	0.00	4,847,655,000.00	7,635,310,000.00	1,040,310,000.00	6,595,000,000.00	13.62%
Other Grants and Transfers	16	45,945,000.00	0.00	45,945,000.00	91,890,000.00	86,508,408.00	5,381,592.00	94.14%
Social Security Benefits	17	2,250,000.00	0.00	2,250,000.00	4,500,000.00	4,499,984.00	16.00	100.00%
Acquisition of Assets	18	864,227.50	0.00	(36,129.50)	828,098.00	669,320.00	158,778.00	80.83%
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		3,027,121,481.50	0.00	5,361,781,343.00	8,368,902,494.50	1,770,296,348.90	2,56,824,829.60	58.48%





Statement of Budget Execution - Recurrent Expenditure
Entity: 1092 State Department of Transport
Current Period: JUL-17 to JUN-18

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:







Statement of Budget Execution
Entity: 1092 State Department for Transport
Current Period: JUL-17 To JUN-18

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

Prepared By:

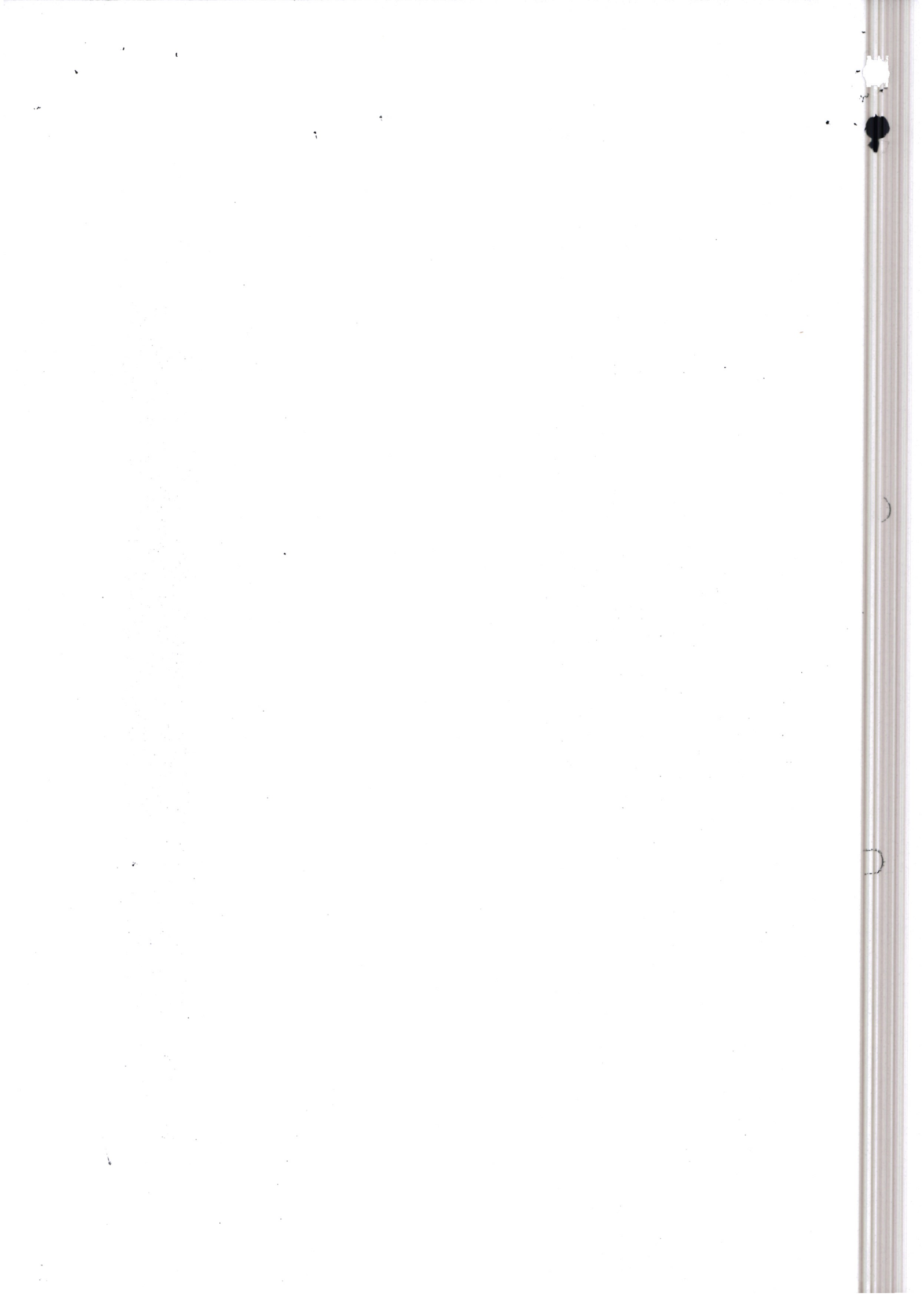
Date:

Reviewed By:

Date:

Approved By:

Date:





Statement of Budget Execution - Development Expenditure
Entity: 1092 State Department for Transport
Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation/Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Difference	% of Utilization
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	12,450,839,326.00	(12,450,839,326.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	30,012,716,000.00	0.00	35,497,284,000.00	65,510,000,000.00	63,899,243,220.10	1,610,756,779.90	97.54%
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	15,876,750,000.00	0.00	5,292,250,000.00	21,169,000,000.00	21,921,879,582.90	(752,879,582.90)	103.56%
Total		45,889,466,000.00	0.00	40,789,534,000.00	86,679,000,000.00	98,271,962,129.00	(52,382,496,129.00)	214.15%
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	179,500,000.00	0.00	1,500,000.00	181,000,000.00	10,027,593.00	170,972,407.00	5.54%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	10,458,216,000.00	0.00	7,613,584,000.00	18,071,800,000.00	13,236,740,545.10	4,835,059,454.90	73.25%
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	43,084,250,000.00	0.00	42,724,750,000.00	85,809,000,000.00	85,012,359,257.10	796,640,742.90	99.07%
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		53,721,966,000.00	0.00	50,399,834,000.00	104,091,800,000.00	98,259,274,395.20	(4,537,151,395.20)	1182.90%





Statement of Budget Execution - Development Expenditure
Entity: 1092 State Department for Transport
Current Period: JUL-17 To JUN-18

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:





SUMMARY STATEMENT OF DEPOSITS
Entity: 1092 - State Department for Transport
Current Period: JUL 17 To JUN 18
Compare With: JUL 16 To JUN 17

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	(115,190,837.55)	(152,458,839.30)
Transfers of retentions during the year	30,621,750.00	282,287,645.00
Payments made out of deposit account during the year	37,731,483.00	245,019,643.25
Closing Balance	(122,300,570.55)	(115,190,837.55)

Principal Secretary Controller Principal Accounts

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification
 Entity: 1092 State Department for Transport
 Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0201000000		General Administration, Planning and Support Services	1,203,346,875.00	846,968,075.90	356,378,799.10
	2110000	Wages and Salary Contributions	163,307,019.00	159,326,644.85	3,980,374.15
	2210000	Goods and Services	235,670,770.00	60,555,518.85	175,115,251.15
	2220000	Routine Maintenance	374,464,988.00	373,625,160.75	839,827.25
	2620000	Grants and Other Transfers to International Organizations	91,890,000.00	86,508,408.00	5,381,592.00
	2630000	Grants & Transfer To Other Govt. Units	293,000,000.00	137,902,108.95	155,097,891.05
	2710000	Social Security Benefits	4,500,000.00	4,499,984.00	16.00
	3110000	Acquisition of Fixed Capital Assets	40,514,098.00	24,550,250.50	15,963,847.50
0202000000		Road Transport	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0203000000		Rail Transport	93,709,310,000.00	90,971,984,794.75	2,737,325,205.25
	2210000	Goods and Services	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	7,940,310,000.00	5,983,817,568.15	1,956,492,431.85
	3110000	Acquisition of Fixed Capital Assets	85,769,000,000.00	84,988,167,226.60	780,832,773.40
0204000000		Marine Transport	7,012,400,324.00	5,833,332,258.70	1,179,068,065.30
	2110000	Wages and Salary Contributions	5,034,881.00	4,857,956.25	176,924.75
	2210000	Goods and Services	3,505,443.00	3,412,502.45	92,940.55
	2220000	Routine Maintenance	60,000.00	61,800.00	(1,800.00)
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	7,003,800,000.00	5,825,000,000.00	1,178,800,000.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0205000000		Air Transport	9,779,076,187.00	1,651,037,196.50	8,128,038,990.50
	2110000	Wages and Salary Contributions	29,158,100.00	24,117,477.25	5,040,622.75
	2210000	Goods and Services	15,008,313.00	14,028,675.50	979,637.50
	2220000	Routine Maintenance	609,774.00	553,360.00	56,414.00
	2630000	Grants & Transfer To Other Govt. Units	9,734,000,000.00	1,612,037,683.75	8,121,962,316.25
	3110000	Acquisition of Fixed Capital Assets	300,000.00	300,000.00	0.00
0206000000		Government Clearing Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0216000000			744,797,957.00	743,821,718.00	976,239.00
	2210000	Goods and Services	8,342,957.00	7,423,022.00	919,935.00
	2220000	Routine Maintenance	441,000.00	387,596.00	53,404.00
	2630000	Grants & Transfer To Other Govt. Units	736,000,000.00	736,000,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	14,000.00	11,100.00	2,900.00
		Grand Total:	112,448,931,343.00	100,047,144,043.85	12,401,787,299.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



)

)



Budget Execution by Heads and Programmes

Entity: 1092 State Department for Transport

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
1092000200		Shipping and Maritime Affairs Department	8,600,324.00	8,332,258.70	268,065.30
	0204000000	Marine Transport	8,600,324.00	8,332,258.70	268,065.30
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092000300		Aircraft Accident Investigation	40,977,117.00	35,229,096.65	5,748,020.35
	0204000000	Marine Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0205000000	Air Transport	40,977,117.00	35,229,096.65	5,748,020.35
1092000400		Northern Corridor Transport Improvement Project (KCAA)	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092000500		Northern Corridor Transport Improvement Project (KAA)	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092000600		Air Transport	4,099,070.00	3,770,416.10	328,653.90
	0205000000	Air Transport	4,099,070.00	3,770,416.10	328,653.90
1092000700		Government Clearing Agency	0.00	0.00	0.00
	0206000000	Government Clearing Services	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092000800		Kenya Railways Corporation	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092000900		East African Trade and Transport Facilitation Project (MOT/KRC)	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092001200		Headquarters Administration Services	8,076,346,875.00	1,466,846,343.45	6,609,500,531.55
	0204000000	Marine Transport	356,000,000.00	356,000,000.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	689,346,875.00	674,846,343.45	14,500,531.55
	0216000000		436,000,000.00	436,000,000.00	0.00
	0202000000	Road Transport	0.00	0.00	0.00
	0205000000	Air Transport	6,595,000,000.00	0.00	6,595,000,000.00
1092001500		Northern Corridor Transport Improvement Project (MOT)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001600		East African Trade and Transport Facilitation Project (MOT)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001700		Information Communication Technology Services	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001800		Road Transport Department	8,797,957.00	7,821,718.00	976,239.00
	0202000000	Road Transport	0.00	0.00	0.00
	0216000000		8,797,957.00	7,821,718.00	976,239.00
1092001900			248,310,000.00	248,310,000.00	0.00
	0203000000	Rail Transport	248,310,000.00	248,310,000.00	0.00
1092100100		Mombasa Port Development project	500,000,000.00	0.00	500,000,000.00
	0204000000	Marine Transport	500,000,000.00	0.00	500,000,000.00
1092100200		Development of Mombasa to Nairobi Standard Gauge Railway	75,500,000,000.00	73,053,678,795.55	2,446,321,204.45
	0203000000	Rail Transport	75,500,000,000.00	73,053,678,795.55	2,446,321,204.45
1092100300		Northern Corridor Transport Improvement Project	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092100400		East African Trade and Transport Facilitation Project (KRA)	0.00	0.00	0.00
	0201000000	General Administration, Planning	0.00	0.00	0.00



		and Support Services			
	0203000000	Rail Transport	0.00	0.00	0.00
1092100500		Kenya Transport Sector Support Programme	499,000,000.00	153,512,921.50	345,487,078.50
	0201000000	General Administration, Planning and Support Services	143,000,000.00	69,059,562.50	73,940,437.50
	0205000000	Air Transport	356,000,000.00	84,453,359.00	271,546,641.00
1092100600		National Urban Transport Improvement Project (NUTRIP)	641,000,000.00	118,646,494.70	522,353,505.30
	0201000000	General Administration, Planning and Support Services	369,000,000.00	103,062,169.95	265,937,830.05
	0205000000	Air Transport	80,000,000.00	15,584,324.75	64,415,675.25
	0203000000	Rail Transport	192,000,000.00	0.00	192,000,000.00
1092100700			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092100800			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101000		Relocation units at Kibera and Mukuru	100,000,000.00	996,000.00	99,004,000.00
	0203000000	Rail Transport	100,000,000.00	996,000.00	99,004,000.00
1092101100		Malindi Expansion Project	1,500,000,000.00	750,000,000.00	750,000,000.00
	0205000000	Air Transport	1,500,000,000.00	750,000,000.00	750,000,000.00
1092101200		Isiolo Airstrip Expansion	732,000,000.00	442,000,000.00	290,000,000.00
	0205000000	Air Transport	732,000,000.00	442,000,000.00	290,000,000.00
1092101300		Seneka Airstrip	100,000,000.00	50,000,000.00	50,000,000.00
	0205000000	Air Transport	100,000,000.00	50,000,000.00	50,000,000.00
1092101400		Lokichoggio Airstrip	150,000,000.00	75,000,000.00	75,000,000.00
	0205000000	Air Transport	150,000,000.00	75,000,000.00	75,000,000.00
1092101500		Primary Security Toll Gate	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101600		Acquisition of two ferries for Likoni Channel	300,000,000.00	300,000,000.00	0.00
	0204000000	Marine Transport	300,000,000.00	300,000,000.00	0.00
1092101700		Establishment of Ferry maintenance facility	40,000,000.00	40,000,000.00	0.00
	0204000000	Marine Transport	40,000,000.00	40,000,000.00	0.00
1092101800		Maintenance of ferries and jetties project	200,000,000.00	200,000,000.00	0.00
	0204000000	Marine Transport	200,000,000.00	200,000,000.00	0.00
1092101900		Implementation of Intergrated security system	100,000,000.00	100,000,000.00	0.00
	0204000000	Marine Transport	100,000,000.00	100,000,000.00	0.00
1092103600		Modernise motor vehicle inspection centres - Phase 1	0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092103700		Rehabilitate and modernise Driving Test Centres (2) - Phase 1	0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092103800		Bomet Airstrip Rehabilitation	50,000,000.00	25,000,000.00	25,000,000.00
	0205000000	Air Transport	50,000,000.00	25,000,000.00	25,000,000.00
1092103900		LAPSSET Project	5,500,000,000.00	4,829,000,000.00	671,000,000.00
	0204000000	Marine Transport	5,500,000,000.00	4,829,000,000.00	671,000,000.00
1092104000			300,000,000.00	300,000,000.00	0.00
	0216000000		300,000,000.00	300,000,000.00	0.00
1092104100			17,669,000,000.00	17,668,999,999.20	0.80
	0203000000	Rail Transport	17,669,000,000.00	17,668,999,999.20	0.80
1092104200			171,000,000.00	170,000,000.00	1,000,000.00
	0205000000	Air Transport	171,000,000.00	170,000,000.00	1,000,000.00
1092104300			7,800,000.00	0.00	7,800,000.00
	0204000000	Marine Transport	7,800,000.00	0.00	7,800,000.00
1092104500			2,000,000.00	0.00	2,000,000.00
	0201000000	General Administration, Planning and Support Services	2,000,000.00	0.00	2,000,000.00
		Grand Total:	112,448,931,343.00	100,047,144,043.85	12,401,787,299.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes
 Entity: 1092 State Department for Transport
 Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0201000000		General Administration, Planning and Support Services	1,203,346,875.00	846,968,075.90	356,378,799.10
	0201020000	Human Resources and Support Services	1,200,404,592.00	844,786,308.10	355,618,283.90
	0201030000	Financial Management Services	1,641,000.00	1,278,615.80	362,384.20
	0201040000	Information Communications Services	1,301,283.00	903,152.00	398,131.00
0202000000		Road Transport	0.00	0.00	0.00
	0202050000	Road Safety Intervention	0.00	0.00	0.00
0203000000		Rail Transport	93,709,310,000.00	90,971,984,794.75	2,737,325,205.25
	0203010000	Rail Transport	93,709,310,000.00	90,971,984,794.75	2,737,325,205.25
0204000000		Marine Transport	7,012,400,324.00	5,833,332,258.70	1,179,068,065.30
	0204010000	Marine Transport	7,012,400,324.00	5,833,332,258.70	1,179,068,065.30
0205000000		Air Transport	9,779,076,187.00	1,651,037,196.50	8,128,038,990.50
	0205010000	Air Transport	9,779,076,187.00	1,651,037,196.50	8,128,038,990.50
0206000000		Government Clearing Services	0.00	0.00	0.00
	0206010000	Government Clearing Services	0.00	0.00	0.00
0216000000			744,797,957.00	743,821,718.00	976,239.00
	0216010000		744,797,957.00	743,821,718.00	976,239.00
		Grand Total	112,448,931,343.00	100,047,144,043.85	12,401,787,299.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

