

REPUBLIC OF KENYA

PARLIAMENT
OF KENYA
LIBRARY



OAG



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY

DATE: 18 APR 2023

TUESDAY

REPORT

TABLED

BY:

CLERK-AT
THE-TABLE:

Hon. Owen Baya, MP.
Deputy Leader of the Majority
Ann Shubuka

OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR
SHIPPING AND MARITIME**

**FOR THE YEAR ENDED
30 JUNE, 2022**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

22 DEC 2022

RECEIVED



STATE DEPARTMENT FOR SHIPPING AND MARITIME – VOTE 1093

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

Contents

1. KEY ENTITY INFORMATION AND MANAGEMENT	iii
2. STATEMENT BY THE CABINET SECRETARY	x
3. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER	xiii
4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES	xvi
5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING.....	xviii
6. STATEMENT OF MANAGEMENT RESPONSIBILITIES	xxiv
7. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR SHIPPING AND MARITIME	xxvi
8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022	1
9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2022	2
10. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE 2022	3
11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2021/2022: RECURRENT AND DEVELOPMENT COMBINED	4
12. A STATEMENT OF COMPARISON: RECURRENT	5
12.B STATEMENT OF COMPARISON: DEVELOPMENT	6
12 C.BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	7
13. SIGNIFICANT ACCOUNTING POLICIES	8
14. NOTES TO THE FINANCIAL STATEMENTS.....	13
15. RELATED PARTY DISCLOSURES	17
16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS	19

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Shipping and Maritime was established Vide Executive Order No.1 of 2016, re-organized Vide Executive Order No.1 of 2018 and subsequently, Executive Order No.1 2019 in the Ministry of Transport, Infrastructure, Housing, Urban development and publicworks. The Cabinet Secretary is responsible for the general policy and strategic direction of the entity.

At Cabinet level, the Department is headed by the Cabinet Secretary, for Transport, Infrastructure, Housing and Urban Development and Public works. The implementation of the budget for the entity is overseen by the Principal Secretary who is the Accounting Officer for Vote 1093, while day-to-day operation and execution of the budget is administered by Secretary Administration.

The Department is mandated to provide overall policy direction and development of the Shipping and Maritime sector. In the execution of its mandate, the Department has set out its Vision as 'A leader in the promotion of Shipping and Maritime'.

The functions for the State Department in line with the revised Executive Order No. 1 of 2020 issued on 14th June 2020 are:

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

In carrying out its mandate, the State Department is bound by the National Values and Principles of Governance stipulated in Article 10, and the Values and Principles of Public Service stipulated in Article 232 of the Constitution of Kenya, 2010.

The operations are guided by the following core values and principles:

- Good governance - Integrity, Transparency, Accountability, Public Participation
- Non-discrimination – Equity, Inclusiveness, Valuing Diversity, Social Justice
- Professionalism – Promoting collective responsibility and team spirit

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

- Patriotism – Promotion and Protection of National Interest
- Sustainable Development - Nurturing innovation and creativity

(b) Key Management

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

- Cabinet Secretary
- Chief Administrative Secretary
- Principal Secretary
- Secretary Administration

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

Table 1: Key management personnel

NO.	DESIGNATION	NAME
1.	Accounting Officer	Mrs. Nancy W.Karigithu, CBS,
2.	Secretary Administration	Fredrick Shisia, MBS
3.	Head of Finance Services	Mr. Jim Maina Chira
4.	Head of Human Resources	Mrs. Rosemary W, Gichohi
5.	Head of Accounting Services	Ms. Margaret Nyaywera
6.	Head of Supply Chain Management	Mr, Ferdinard Wandera

STATE DEPARTMENT FOR SHIPPING AND MARITIME

Reports and Financial Statements

For the year ended 30th, June 2022.

Table 1.1 Senior Management –Cabinet Secretary

 James W. Macharia, EGH Cabinet Secretary, Ministry of Transport, Infrastructure, Housing, Urban Development & Public Works	Mr. James W. Macharia, EGH is the Cabinet Secretary for Transport, Infrastructure, Housing, Urban Development and Public Works. Before that he was the Cabinet Secretary, Ministry of Health. Group Managing Director National Industrial Credit Bank (NIC) Bank, Managing Director of the African Banking Corporation, Tanzania, Managing Director African Banking Corporation Zambia among others. He holds Master of Business Administration (MBA) degree from Henley Management College, UK Bachelor of Commerce from University of Nairobi. Chartered Accountant with the Institute of Chartered Accountants in England and Wales, Certified Public Accountant with Institute of Certified Public Accountants; (CPA)
 Amb Nancy W. Karigithu, CBS The Principal Secretary State Department for Shipping and Maritime	Mrs. Karigithu who is currently the Principal Secretary, State Department for Shipping and Maritime in the Ministry of Transport, Infrastructure, Housing and Urban Development holds a Bachelor's degree in law from the University of Nairobi and a master's degree in International Maritime law from the IMO International Maritime Law Institute, Malta. She was the Director General (DG) of Kenya Maritime Authority (KMA) where she served as such for nine (9) years. She also served as the Chair of the International Maritime Organization (IMO) for three (3) terms and she currently sits on the Board of Governors of the World Maritime University (WMU), based in Malmo, Sweden. She has a working experience of 30 years, 26 of them in the maritime industry. As the first substantive Director General of Kenya Maritime Authority where she served for 9 years, she updated the legal framework for maritime activities in Kenya, business plans, annual operating budgets and generally advising the Government on maritime issues.

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

	Previous work experience includes a stint State Counsel in the Office of the Attorney General, Senior Legal Officer at the Kenya Ports Authority (KPA) where she rose to the post of an acting Assistant Corporation Secretary. In 1995 Mrs. Karigithu resigned from KPA to set up a private legal consultancy firm, she also consulted extensively for IMO in sub-Sahara Africa in the Economic Commission for Africa (ECA), the East African Community and the African Union (AU). Between 2004 and 2005, she served as Transport Expert for the African Union. In this capacity she engaged on advising governments in the region on the setting up of independent maritime administrations and strengthening of maritime legal frameworks. Mrs. Karigithu is a regular speaker at international conferences and seminars on topics dealing with maritime transport, safety and security as well as strengthening maritime administrations. She was involved in the setting up and launch of the Association of Women in the Maritime Sector in Eastern & Southern Africa (WOMESA) where she served for two terms as a Chairperson and now sits on the governing council. WOMESA is a first regional body which brings together women professionals in the maritime sector of 26 countries in Eastern and Southern Africa. She was instrumental in organizing the first ever Heads of Maritime Administrations and Ship Registrars Conference held in Mombasa, Kenya in October 2013, and which has since formed into the Association of Maritime Administration in Africa. Mrs. Karigithu also organized the first National Maritime Conference which took place in February, 2015 and brought together key stakeholders of the international maritime industry to Kenya. Before her present appointment Mrs. Karigithu was working as a short term legal expert for the European Union (EU) project Critical Maritime Routes, aimed at enhancing Maritime situational awareness in the Indian Ocean.
--	--

STATE DEPARTMENT FOR SHIPPING AND MARITIME

Reports and Financial Statements

For the year ended 30th, June 2022.

 Mr. Fredrick K. Shisia, EBS Secretary Administration State Department for Maritime and Shipping	Mr. Fredrick Shisia joined the State Department for Maritime and Shipping as the Secretary Administration to head Administrative Services in June 2020. He has a work experience spanning 32 years in Government. In Central Government, at the Ministry of Interior and several other departments. He has served in the field for some years in Provincial Administration, He holds a Bachelor of Public administration from university of Nairobi and Masters in public policy and administration from institute of social studies the Hague Holland in Netherlands
 CPA Margaret Nyaywera Deputy Accountant General	CPA Margaret Nyaywera is the Head of Accounting unit in the State Department for Shipping and Maritime. She has a wealth of experience having served the Government in different Ministries. She holds a Masters from Moi University. She is a Certified Public Accountant, Kenya. She is a member of Institute of Certified Public Accountant of Kenya. She is a certified Director by Institute of Directorship in collaboration with Federation of employers.

(d) Fiduciary Oversight Arrangements

The Accounting Officer is supported by various appointed committees to execute the annual budget as per the prevailing policy, law, regulations and circulars issued from time to time. The Committees comprises of Budget Implementation Committee, Ministerial Human Resource Management Advisory Committee (MHRAC), Ministerial performance committee, Ministerial Audit committee, Procurement Committee and Project Management Committee among others.

The members of the Committees are professional/technical staff drawn from various Departments and sections. They possess a wide range of professional expertise and experience to make objective decisions in advising the Accounting and Authorized Officers appropriately. Upon appointment, the members of

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

respective Committees are inducted in matters related to their mandate. The term of each Committee expires at the end of the financial year. In the subsequent financial year, new committees shall be appointed.

(e) Entity Headquarters

P.O. Box 52692-00200

Transcom, House Annex

NAIROBI, KENYA

Entity Contacts

Telephone: (254) 020 2729200

E-mail: ps@maritimeshipping.go.ke

Website: www.transport.go.ke

(f) Entity Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(h) Principal Legal Adviser

The Attorney General

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

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

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

2. STATEMENT BY THE CABINET SECRETARY

The State Department for Shipping and Maritime, during the financial year 2021/2022 vide Vote head 1093 was allocated a budget of Ksh.2,679,528,614. This budget comprised Ksh.2,099,328,614 recurrent while Kshs.580,200,000 was allocated for development. The development allocation for the year comprised of:

- a) Kshs.364,000,000 budget for the Multi-National Lake Victoria Communication and Transport (MLVMCT) Project to be financed by jointly by the AFDB Ksh. 82,000,000 and GOK 20,000,000.
- b) Ksh.486,000,000 budgets for construction of Kenya Maritime Authority Headquarters to be financed from internal revenue and GOK
- c) Ksh.10,200,000 for Modern Shipyard in Kisumu.

The budget was appropriated in one programme namely shipping and Maritime Affairs. Three sub-programmes: Administration Services, Shipping Affairs and Maritime Affairs

Sub-Programme 1: Administration Services

This sub-programme facilitates General Administration Services and Support Services of the State Department. The support services comprise of the following: Administration, CPPMU, Finance, Accounts, Supply Chain Management, ICT, Public Communication, Internal Audit, Human Resource Management and Development, to enhance efficient and effectiveness in the implementation of the activities of the State Department. The sub-programme was allocated Ksh.173,429,761 which is 6% of the total budget allocation.

Sub-Programme 2: Shipping Affairs

This sub-programme aims at promoting the Shipping industry, commercial Shipping and data management division, Inland water development Division. It was allocated Kshs.91,204,762 which is equivalent to 3% of the budget allocation.

Sub-Programme 3: Maritime Affairs

The sub-programme promotes Maritime affairs that is;

- i) Maritime Policy, Research, Training and Development.
- ii) Maritime pollution control, safety and security.
- iii) Marine Casualty Investigation.

This was allocated Kshs. 2,414,894,091 equivalent to 91% of the total budget allocation.

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

Allocation by Sub-Programmes

Table 3 shows the budgetary allocation for the State Department for Shipping and Maritime headquarters and its Semi-Autonomous Government Agencies in the Financial Year 2021/2022:

Table 3: Resource Allocation by Programmes for Financial Year 2021/2022

Programme	KShs		
Shipping and Maritime Affairs	173,429,761	281,333,297	(107,903,536)
Shipping Affairs	91,204,762	82,493,123	8,711,639
Maritime Affairs-BMA	2,414,894,091	1,944,182,022	470,712,069
Total	2,679,528,614	2,308,008,441	371,520,173

The allocation of resources by Programme in the State Department for 2021/2022 financial is graphically shown in Figure 1.

BUDGET ALLOCATION BY PROGRAMMES

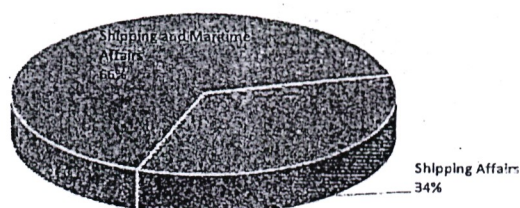


Table 4: Allocation Resources in the State Department for Shipping and Maritime Vote by Economic Classification for 2021/2022 Financial Year

Compensation of Employees	96,000,000	95,323,968	676,032
Use of goods and services	79,035,580	78,531,910	503,670
Transfers to Other Government Units	2,476,000,000	2,106,203,216	369,796,784
Social Security Benefits	735,816	625,071	110,745
Acquisition of Assets	27,757,218	27,324,276	432,942
Total Payments	2,679,528,614	2,308,008,441	371,520,173

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.



JAMES W, MACHARIA, EGH
CABINET SECRETARY

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

3. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2022 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Actual Performance against Budget for Year to 30th June 2022

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	2,679,528,614	2,309,731,830	369,796,784	86
Total Payments	2,679,528,614	2,308,008,441	371,520,173	86
Surplus for the Year		1,723,388	(1,723,388)	

Actual receipts by the Department stood at 14% below budget while actual payments were 14% below budget. The actual receipts were 14% below the budget due to non-disbursement of development loan due to project delay occasioned by technical design gaps year June 2022 thus affecting procuring of goods and services. The 14% actual payment below the budget is mainly attributable to underutilisation of budget allocation for acquisition of assets and use of goods and services.

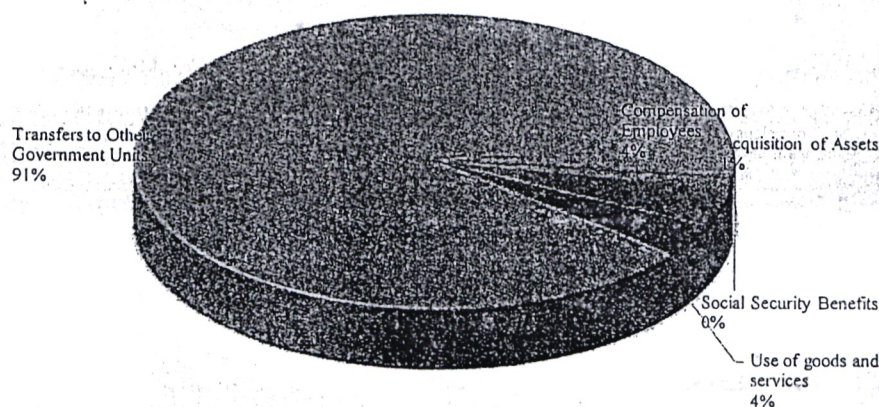
Budget Utilisation

The State Department for Shipping and Maritime spent KSh.2,308,008,441 against an approved budget of KSh.2,679,528,614. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below

	Actual Payments
Compensation of Employees	95,323,968
Use of goods and services	78,531,910
Transfers to Other Government Units	2,106,203,216
Social Security Benefits	625,071
Acquisition of Assets	27,324,276
Total Payments	2,308,008,441

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

Budget Utilisation as Per Economic Items



Key Achievements

Major achievements for the State Department during the FY 2021/2022 included

- Draft Maritime Education and Training (MET) Policy developed;
- Negotiated and signed two (2) MOUs with Republic of Liberia and Republic of Jamaica on recognition of Kenya seafarers' certificates;
- Held two (2) stakeholders' sensitization campaigns on potentials in the blue economy;
- Conducted two (2) campaigns to raise awareness on investment in the maritime Sector;

Emerging Issues.

The emerging issues that have impacted the operations of the State Department for Shipping and Maritime include;

- Covid-19 Pandemic and the containment measures led to depressed operations within the the State. These constrained the implementation of planned activities for the Department.
- Re-allocation of resources to finance Covid-19 related expenditures thus affecting implementation of some programmes and projects.
- Change in Government Policies that led to adjustment in the implementation of planned programmes and projects.

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

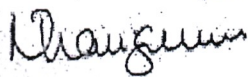
Challenges faced and Strategies for their de-limitation

The State Department faced some challenges in the implementation of the 2021/2022 which undermined service delivery. These include:

- **Budgetary constraints:** The Department's budget for 2021/2022 was underfunded. The problem was further compounded by unprecedented budget cuts in the middle of the financial year which delayed the implementation of programmes and projects under execution.
- **Late Exchequer Releases:** Funds for execution of projects and service delivery were received late thus affecting service delivery.
- **Expenditure reduction strategies:** The department had to take austerity measures and relevant re-prioritization of projects funding to those with greatest impact.
- **Pending Bills:** The Department had pending bills which were given first priority to be cleared leaving little resources for services delivery in the new financial year.

Recommended Way Forward.

In pursuit of her mandate, the State Department will ensure prudent Financial Management in accordance with Public Finance Management (PFM) Act. In addition, the Department is in the process of engaging Technical and Support Staff and move to the new premises at the NSSF Annex building in order to fully operationalize the department. Capacity building to the existing staff will also undertake to further improve the Department's capacity to achieve its objectives.



.....
PRINCIPAL SECRETARY

STATE DEPARTMENT FOR SHIPPING AND MARITIME AFFAIRS

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

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

The State Department's strategic objectives as per the strategic plan for FY 2021- FY 2022 plan are to:

- a) Improve Maritime Commercial Services
- b) Enhance Maritime Administration
- c) Develop Inland Water Transport Services
- d) Enhance Maritime Casualty Investigation
- e) Strengthen Institutional, Legal and Policy Framework

Progress on attainment of Strategic Objectives

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

Program	Strategic Objective	Outcome	Indicator	Performance
Maritime and Shipping Affairs	Strengthen Institutional, Legal and Policy Framework	Maritime Policies	No. of Reports	A Draft MET Policy in place

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

	Strengthen Institutional, Legal and Policy Framework	Improve implementation	No. of reports	Two (2) M& E exercises were carried out
	Improve Maritime Commercial Services	Awareness created on the potentials in the Blue Economy	No. of Stakeholders' sensitization, Awareness campaigns on the potentials in the Blue Economy	-Held two(2) stakeholders' sensitization campaigns on the potentials in the Blue Economy Conducted two(2) campaigns to raise awareness on investment in Maritime Sector
	Improve Maritime Commercial Services	Investment opportunities created	Number of campaigns conducted to raise awareness in the investment in the Maritime Sector	Negotiated and signed two (2) MOUs with Republic of Liberia and Republic of Jamaica

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Environmental performance

Tree Planting

The State Department of Shipping in conjunction with Kenya Maritime Authority (KMA) planted 40,000 mangroves in a bid to increase Kenya's forest cover and reduce greenhouse gas emissions (GHGs) in the atmosphere. This is in line with the presidential directive (10% forest cover) and the Paris Agreement that Kenya has ratified and signed which aims to reduce GHGs in the fight against climate change.



STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

The sustainable efforts made by the State Department for Shipping and Maritime in regard to sustainable efforts, broad trends in political and macroeconomics affecting sustainability priorities, references to the international best practices and key achievements and failures are as follows: -

POLITICAL

The Government has been very supportive of the maritime industry and the Blue Economy as exemplified by the following actions:

1. H.E the President through Executive Order No.1 of 2016 on re-organization of the government of republic of Kenya established a fully-fledged State Department for Shipping and Maritime.
2. H.E the President through Legal Notice No. 233 of 28th November 2018, established the Bandari Maritime Academy
3. Signing of MOU on Establishment framework on Revival of KNSL in August 2018 between the Cabinet Secretary for MOTIHUD and PW and Mediterranean Shipping Company Ltd.

Following the above, sustainable effort have been made to ensure BMA and KNSL have met their objectives as follows:

- 3.1 BMA has so far trained 940 seafarers and port workers and is moving ahead with training and expected to train 2000 in the year 2021/2022
- 3.2 KNSL which was a drain on the exchequer is expected to begin making some money after restructuring. Government Clearing Agency (GCA), the Government clearing Agency, is being merged with KNSL which will improve logistics of KNSL while sustaining KNSL. After restructuring KNSL Cargo from MSC ships will be distributed to small ports including Lamu by KNSL.

BENCH MARKING WITH INTERNATIONAL BEST PRACTICE

The maritime Industry is Bench marked with the International Best Practice by adhering to IMO conventions and guidelines. Kenya is signatory to 32 Conventions out of 59. These Conventions are related Maritime Safety, Security and the Protection of the Marine Environment. In addition, some of the conventions Kenya has signed deal with oil spill damage compensation and Oil spill response contingency planning. The training of seafarers is also governed by Standards of Training, Certification and Watch keeping (STCW) 78 Convention, as amended.

has been advocating for the mainstreaming of sustainability matters. This is well augmented with the International Maritime Organization's vision and Mission on safe, secure and cleaner oceans for sustainable shipping.

Matters of climate change are causing eminent threat to sustainability issues. The State Department has been championing matters of marine environment protection through various initiatives. This has been done in championing initiatives that are geared towards

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

environment protection to ensure that the environment has remained resilient for future generations.

Some of the notable activities undertaken by the downstream Semi-Autonomous Agencies through policy directives includes the planting of the mangrove forests in the coastal region alongside the Government initiatives of planting trees which is usually conducted every year to improve the forest cover and contribute initiatives to general improvement of the environment.

Environmental performance

Tree Planting

The State Department for Shipping and Maritime has been advocating for the mainstreaming of sustainability matters. This is well augmented with the International Maritime Organization's vision and Mission on safe, secure and cleaner oceans for sustainable shipping.

The State Department has been championing matters of marine environment protection through various initiatives. This has been done in championing initiatives that are geared towards environment protection to ensure that the environment has remained resilient for future generations. Some of the notable activities undertaken by the downstream Semi-Autonomous Agencies through policy directives includes the planting of the mangrove forests in the coastal region alongside the Government initiatives of planting trees achieve 10% cover which is usually conducted every year to improve the forest cover and contribute initiatives to general improvement of the environment. The State Department of Shipping in conjunction with Kenya Maritime Authority (KMA) planted 40,000 mangroves in a bid to increase Kenya's forest cover and reduce greenhouse gas emissions (GHGs) in the atmosphere. This is in line with the presidential directive (10% forest cover) and the Paris Agreement that Kenya has ratified and signed which aims to reduce GHGs in the fight against climate change.

Some of the notable activities undertaken by the downstream Semi-Autonomous Agencies through policy directives includes the planting of the mangrove forests in the coastal region alongside the Government initiatives of planting trees which is usually conducted every year to improve the forest cover and contribute initiatives to general improvement of the environment.



KMA team with local and other stakeholders during a beach clean-up exercise.

IMO 2020 REGULATION

From 1 January 2020, the global upper limit on the Sulphur content of ships' fuel oil will be reduced from 3.5% to 0.50%. The reduced limit is mandatory for all ships operating outside certain designated Emission Control Areas, where the limit is already 0.10%.

The resulting reduction in Sulphur Oxide (SOx) emissions from ships is having major health and environmental benefits for the world, particularly for populations living close to ports and coasts.

Sulphur oxides are harmful to human health, causing respiratory, cardiovascular and lung disease.

Once released in the atmosphere, SOx can lead to acid rain, which affects crops, forests and aquatic species and contributes to the acidification of the oceans.

KMA ENFORCEMENT

KMA discharges Flag and Port State responsibilities to implement and enforce international conventions, treaties and agreements, which Kenya is party to. This include ship waste management and pollution control on both coastal and inland waters. KMA has put regulations that guide

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

collection and disposal of ships in line with international conventions to ensure that waste is not dumped within our territorial waters.

KMA ensures consistent and effective implementation of the 0.5% Sulphur limit through Port state control inspections which verifies the ship's compliance.

Compliant fuel oil will be available from oil suppliers that serve vessels operating in Kenya. The IMO has developed guidance on best practice for fuel suppliers for assuring the quality of fuel oil delivered to ships which has been domesticated by Kenya Maritime Authority (*National Guideline On Implementation Of IMO 2020: MARPOL ANNEX VI requirement For Marine Fuel Oil December, 2019*)

EMPLOYEE WELFARE

Employee welfare is critical for effective implementation of the programmes and projects of an organization. Noting the importance of human resources, the State Department has:

- The Department has a committee established to handle Human Resources Management and Development.
- The Department has also established a Human Resource Management Advisory Committee that process all the promotions, discipline, training, appraisal and general employee matters in line with the Public Service guidelines and procedures.
- The Department has a committee on occupational safety and health has been established to follow up of the safety conditions in the work place.
- The Department has continued to build the capacity on the online staff appraisal management system in collaboration with the Public Service Commission to ensure seamless implementation of the system.

Market place practices-

The Department fulfilled the Market practices as follows:

(a) Responsible competition practice

All procurements by the said department are subject to the rules and principles of the Public Procurement and Asset Disposal Act (2015) and regulations 2020.

The State Department when processing procurement under section 157(5) of the Act, allocates atleast thirty percent (30%) and forty percent (40%) of its annual procurement budget for the purposes of procuring goods, works and services from enterprises owned by youth, women and persons with disability and citizen contractors respectively (Buy Kenya

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

Build Kenya). During the Financial Year 2021/2022 Kshs 46,425,518 and Kshs 14,017,742 of the total budget allocation (Kshs 5,607,097) was allocated to AGPO and local contractors.

(b) Responsible Supply chain and supplier relations

Where open tender is not used, the State Department maintains a list of registered suppliers which is updated every six months. The State Department uses the list to identify suppliers who demonstrate technical capability and competence to perform and ensures that all the suppliers are given equal opportunity during bidding.

(c) Prompt payment

Subject to the availability of funds and after proper certification of the goods, services or works have been done, the State Department ensures prompt payments for all performed contracts including enterprises owned by youth, women or persons with disabilities and makes payment within sixty days from the date of receipt of the invoice.

Community Engagements-

To mitigate technological hazards, fire and natural disasters, the State Department for Shipping and Maritime engaged a professional security services firm contracted for purposes of enhancing security in the Department. The Department continued to improve security within the building and its environs by use of CCTV cameras installed at the National Social Security Fund Building and at the entrances and maintained fire fighting facilities at the premises in collaboration with the State Department for Public Works.

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

6. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the State Department for Shipping and Maritime is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year(period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Shipping and Maritime accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Shipping and Maritime 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.

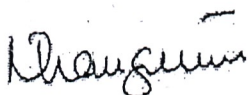
The Accounting Officer in-charge of the State Department for Shipping and Maritime -confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

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 Department's financial statements were approved and signed by the accounting Officer on 30/9/2022.



Principal Secretary

Name: Nancy W. Karigithu, CBS



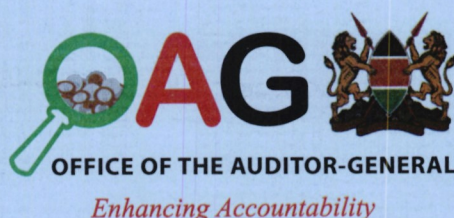
Deputy Accountant General

Name: Margaret Nyaywera

ICPAK Member Number: 5429

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SHIPPING AND MARITIME FOR THE YEAR ENDED 30 JUNE, 2022

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Shipping and Maritime set out on pages 1 to 20, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows, summary statement of comparison of budget and actual amounts and a

summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of matters discussed in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Shipping and Maritime as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Other Receipts

Note 2 to the financial statements reflects other receipts of Kshs.1,818,203,216 described as incidental sales by Non-Market Establishments collected as AIA. However, only an amount of Kshs.125,175,885 from Bandari Maritime Academy and Kshs.1,600,261,341 from Kenya Maritime Authority was confirmed from the respective financial statements leaving an unconfirmed balance of Kshs.92,765,990.

In the circumstance, the accuracy and completeness of other receipts amount totalling Kshs.92,765,990 could not be confirmed.

2. Inaccuracies in Outstanding Imprest Balance

2.1 Payments to Staff not Captured as Outstanding Imprest

The statement of financial position reflects imprests and advances balance of Kshs.260,698 as at 30 June, 2022. However, review of the bank reconciliation statements as at 30 June, 2022 indicates that payments totalling Kshs.4,812,090 were made to staff on 30 June, 2022 but were not reflected as outstanding imprest as at the close of the year.

In the circumstance, the accuracy and completeness of the outstanding imprest balance of Kshs.260,698 as at could not be confirmed.

2.2 Imprest to Staff

Analysis of payments made during the year for recurrent cashbook showed imprests paid to staff totalling to Kshs.28,177,853 in respect of domestic travel and allowances.

The amounts paid suggests that officers were in the field for more days than the work schedule could accommodate.

In the circumstances, the authenticity of the imprest payment to officers totalling Kshs.28,177,853 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Shipping and Maritime

Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Pending Accounts Payables

Note 15.2 to the financial statements reflects pending accounts payable balance of Kshs.5,832,493. Review of the supporting schedule at table 3 attached to the financial statements indicate that bills amounting to Kshs.988,525 were invoiced in 2018/2019, Kshs.226,200 invoiced in 2019/2020, Kshs.39,850 invoiced in 2020/2021 and Kshs.4,577,918 invoiced in 2021/2022. Management has not provided justification for non-payment of the long outstanding pending bills which should have formed the first charge in the subsequent years' budget and which exposes the State Department to the risk of incurring significant unquantified interest costs and penalties due to delay in settling invoiced bills. In addition, failure to settle bills during the year in which they relate adversely affects provisions of the subsequent year to which they have to be settled as a first charge.

2. Long Outstanding Third-Party Deposits and Retentions

The statement of assets and liabilities and as disclosed at Note 10 to the financial statements reflects third party deposits and retentions balance of Kshs.1,311,736. Review of records maintained by Management indicate that the retention balances were in respect of works undertaken between 18 December, 2018 and 27 June, 2019, for partitioning and refurbishment of State Department's office at 8th floor NSSF building and supply, commissioning and installing of internet. The Management has not provided explanation for nonpayment of these long overdue retentions.

The State Department runs the risk of incurring interest and penalties for continued holding of third-party deposits.

3. Budgetary Performance and Control

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.2,679,528,614 and Kshs.2,309,731,830 respectively resulting to an under-funding of Kshs.369,796,784 or 14% of the budget. Similarly, the State Department expended Kshs.2,308,008,441 against an approved budget of Kshs.2,679,528,614 resulting to an under-expenditure of Kshs.371,520,173 or 14% of the approved budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Non-Compliance with the One Third (1/3) Basic Pay Rule

Analysis of the State Department's payroll revealed that during the year, four employees earned salary below one third of their basic pay contrary to Section 19(3) of the Employment Act, 2012 which state that total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages

In the circumstances, Management was in breach of Section 19(3) of the Employment Act, 2012.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Audit Committee

Although the State Department had nominated five members to the Audit Committee, no evidence was presented to confirm that the Committee met to discuss internal audit reports contrary to Regulation 179(1) of the Public Finance Management (National

Government) Regulations, 2015 which states that the audit committee shall meet at least once in every three months.

In the circumstances, the effectiveness of the audit committee could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

I communicate with 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

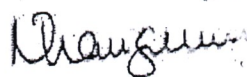
20 January, 2023

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
RECEIPTS			
Transfers from National Treasury	1	491,528,616	375,832,425
Other Receipts	2	1,818,203,216	1,789,796,211
TOTAL REVENUES		2,309,731,832	2,165,628,636
PAYMENTS			
Compensation of Employees	3	95,323,968	93,062,370
Use of goods and services	4	78,531,910	46,244,523
Transfers to Other Government Units	5	2,106,203,216	2,019,796,211
Social Security Benefits	6	625,071	674,405
Acquisition of Assets	7	27,324,276	2,862,200
TOTAL PAYMENTS		2,308,008,442	2,162,639,709
SURPLUS/DEFICIT		1,723,390	2,988,927

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 30/9/2022 and signed by:



Principal Secretary

Name: Nancy W. Karigithu, CBS



Deputy Accountant General

Name: Margaret Nyaywera

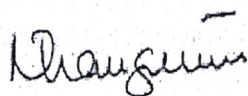
ICPAK Member Number: 5429

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	2,774,428	4,267,780
Cash Balances	8B		
Total Cash And Cash Equivalents		2,774,428	4,267,780
Imprest and Advances	9	260,698	32,883
TOTAL FINANCIAL ASSETS		3,035,126	4,300,663
LESS: FINANCIAL LIABILITIES			
Third Party Deposits and Retentions	10	1,311,736	1,311,736
NET FINANCIAL ASSETS		1,723,390	2,988,927
REPRESENTED BY			
Fund balance b/fwd	11	2,988,927	5,463,888
Prior year adjustments	12	(2,988,927)	(5,463,888)
Surplus/Deficit for the year		1,723,390	2,988,927
NET FINANCIAL POSITION		1,723,390	2,988,927

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 30/9/2022 and signed by:



Principal Secretary
Name: Nancy W. Karigithu, CBS



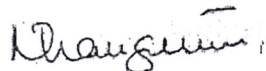
Deputy Accountant General
Name: Margaret Nyaywera
ICPAK Member Number: 5429

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

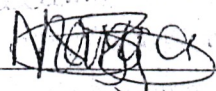
10. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	491,528,616	375,832,425
Other Receipts	2	1,818,203,216	1,789,796,211
		2,309,731,832	2,165,628,636
Payments for operating expenses			
Compensation of Employees	3	95,323,968	93,062,370
Use of goods and services	4	78,531,910	46,244,523
Transfers to Other Government Units	5	2,106,203,216	2,019,796,211
Social Security Benefits	6	625,071	674,405
		2,280,684,166	2,159,777,509
Adjusted for:			
Prior Year Adjustments	12	(2,988,927)	(5,463,888)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	13	(227,815)	(32,883)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	14	(0)	(244,487)
Net cash flows from Operating Activities		25,830,924	109,869
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(27,324,276)	(2,862,200)
Net cash flows from Investing Activities		(27,324,276)	(2,862,200)
NET INCREASE IN CASH AND CASH EQUIVALENT		(1,493,352)	(2,752,331)
Cash and cash equivalent at BEGINNING of the year	8	4,267,180	7,020,111
Cash and cash equivalent at END of the year	8	2,774,430	4,267,780

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 30/9/2022 and signed by:



Principal Secretary
Name: Nancy W. Karigithu, CBS



Deputy Accountant General
Name: Margaret Nyaywera
ICPAK Member Number: 5429

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

**11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR
 THE FINANCIAL YEAR 2021/2022: RECURRENT AND DEVELOPMENT
 COMBINED**

	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	589,505,572	(97,976,958)	491,528,614	491,528,614	-	100%
Proceeds from Foreign Borrowings	110,000,000	(90,000,000)	20,000,000	-	20,000,000	0%
Other Receipts	2,088,000,000	80,000,000	2,168,000,000	1,818,203,216	349,796,784	84%
Total Receipts	2,787,505,572	(107,976,958)	2,679,528,614	2,309,731,830	369,796,784	86%
Payments						
Compensation of Employees	96,000,000	-	96,000,000	95,323,968	676,032	99%
Use of goods and services	112,134,184	(33,098,604)	79,035,580	78,531,910	503,670	99%
Transfers to Other Government Units	2,486,000,000	(10,000,000)	2,476,000,000	2,106,203,216	369,796,784	85%
Social Security Benefits	735,816	-	735,816	625,071	110,745	85%
Acquisition of Assets	92,635,572	(64,878,354)	27,757,218	27,324,276	432,942	98%
Grand Total	2,787,505,572	(107,976,958)	2,679,528,614	2,308,008,441	371,520,173	86%
Surplus/Deficit				1,723,388	(1,723,388)	

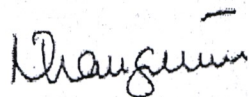
Notes:

- The underutilization on the proceeds from foreign borrowings of 0% is as a result of donor project not undertaken during the year.
- The underutilization of 85% on social security benefits is as a result of late claim of gratuities.
- The underutilization on other receipts of 71% is as a result of under collection of AIA by Kenya National Shipping Line due to restructuring.
- The underutilization of 76% on Transfers to other government units is as a result of under collection of AIA by Kenya National Shipping Line due to restructuring

Ksh.107,976,958 relates to changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.)

The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The entity financial statements were approved on 30/9/2022 and signed by:



Principal Secretary

Name: Nancy W. Karigithu, CBS



Deputy Accountant General

Name: Margaret Nyaywera

ICPAK Member Number: 5429

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

12. A STATEMENT OF COMPARISON: RECURRENT

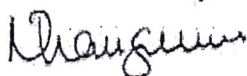
	a	b	c=a+b	d	e=d-c	F=d/c %
RECEIPTS						
Exchequer releases	499,305,572	(17,976,958)	481,328,614	481,328,614	-	100%
Other Receipts	1,538,000,000	80,000,000	1,618,000,000	1,158,203,216	459,796,784.10	72%
Total Receipts	2,037,305,572	62,023,042	2,099,328,614	1,639,531,830	459,796,784	78%
PAYMENTS						
Compensation of Employees	96,000,000	-	96,000,000	95,323,968	676,032	99%
Use of goods and services	92,134,184	(13,098,604)	79,035,580	78,531,510	504,070	99%
Transfers to Other Government Units	1,826,000,000	80,000,000	1,906,000,000	1,446,203,216	459,796,783	76%
Social Security Benefits	735,816	0	735,816	625,816	110,745	85%
Acquisition of Assets	22,435,572	(4,878,354)	17,557,218	17,917,346	(360,158)	102%
Grand Total	2,037,305,572	62,023,042	2,099,328,614	1,638,601,147	460,727,472	78%
Surplus/Deficit				930,687	(930,687)	

Notes: -

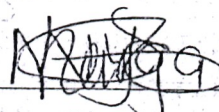
- The underutilization on other receipts of 71% is as a result of under collection of AIA by Kenya National Shipping Line due to restructuring.
- The underutilization of 76% on Transfers to other government units is as a result of under collection of AIA by Kenya National Shipping Line due to restructuring.
- The underutilization of 85% on social security benefits is as a result of late claim of gratuities.
- The overutilization of 102% on Acquisition of Assets is as a result of change in the supplementary budgets.

The changes between the original and final budget of kshs.62,023,042 as a result of change in supplementary budget.

The entity financial statements were approved on 30/9/2022 and signed by:



Principal Secretary
Name: Nancy W. Karigithu, CBS



Deputy Accountant General
Name: Margaret Nyaywera
ICPAK Member Number: 5429

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

12.B STATEMENT OF COMPARISON: DEVELOPMENT

	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Foreign Borrowings	110,000,000	(90,000,000)	20,000,000	-	20,000,000	0%
Other Receipts	550,000,000	-	550,000,000	660,000,000	(110,000,000)	120%
Exchequer releases	90,200,000	(80,000,000)	10,200,000	10,200,000	-	100%
Total Receipts	750,200,000	(170,000,000)	580,200,000	670,200,000	90,000,000	116%
Payments						
Use of goods and services	20,000,000	(20,000,000)	-	-	-	0%
Transfers to Other Government Units	660,000,000	(90,000,000)	570,000,000	660,000,000	(90,000,000)	116%
Acquisition of Assets	70,200,000	(60,000,000)	10,200,000	9,406,900	793,100	92%
Grand Total	750,200,000	(170,000,000)	580,200,000	669,406,900	(89,206,900)	115%
Surplus/Deficit	-	-	-	793,100	(793,100)	

Notes: -

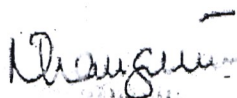
i) The underutilization of 0% on use of goods and services is as a result of change in the supplementary budgets.

ii) The underutilization on the proceeds from foreign borrowings of 0% is as a result of donor project not undertaken during the year.

iii) Over utilization of other receipts and Transfers to other government entities is as a result of over collection of AIA by Kenya Maritime Authority.

The changes between the original and final budget of ksh 170,000,000 are as a result of change in the supplementary budgets.

The entity financial statements were approved on 30/9/2022 and signed by:



Principal Secretary for Shipping and Maritime

Name: Nancy W. Karigithu, CBS



Deputy Accountant General

Name: Margaret Nyaywera

ICPAK Member Number: 5429

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

12 C.BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Description	Approved Budget	Actual Payments	Variance
	2,679,528,614	2,308,008,441	2,189,552,333
Shipping and Maritime Affairs	173,429,761	281,333,297	3,863,212
Shipping Affairs	91,204,762	82,493,123	14,089,477
Maritime Affairs-BMA	2,414,894,091	1,944,182,022	2,171,591,684
Grand Total	2,679,528,614	2,308,008,441	2,189,552,333

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

13. SIGNIFICANT ACCOUNTING POLICIES

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

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.

1. Reporting Entity

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

2. 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.

3. Significant Accounting Policies

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

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

a) Recognition of Receipts

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

ii) 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.

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) 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.

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

4 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.

a) 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 2022 this amounted to Kshs 1,311,736 compared to Ksh. 1,311,736 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

5 Imprests and Advances

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

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

6. Third Party Deposits and Retention

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

7 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.

8 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 2020 for the period 1st July 2021 to 30th June 2022 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.

9 Comparative Figures

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

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

10 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 2022.

11 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.

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

14. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2021-2022 Kshs	2020-2021 Kshs
Total Exchequer Releases for quarter 1	91,498,217	74,438,626
Total Exchequer Releases for quarter 2	142,765,662	45,609,661
Total Exchequer Releases for quarter 3	110,566,863	115,739,158
Total Exchequer Releases for quarter 4	146,697,871	140,044,980
TOTAL	491,528,614	375,832,425

2 OTHER RECEIPTS

	2021-2022 Kshs	2020-2021 Kshs
Incidental Sales by Non-Market Establishments Collected as AIA	1,818,203,216	1,789,796,211
TOTAL	1,818,203,216	1,789,796,211

3 COMPENSATION OF EMPLOYEES

	2021-2022 Kshs	2020-2021 Kshs
Basic salaries of permanent employees	57,056,111	62,178,778
Personal allowances paid as part of salary	38,267,858	30,833,722
TOTAL	95,323,968	93,062,370

4 USE OF GOODS AND SERVICES

	2021-2022 Kshs	2020-2021 Kshs
Communication, supplies and services	1,966,406	993,000
Domestic travel and subsistence	8,065,823	6,644,732
Foreign travel and subsistence	1,682,701	782,700
Printing, advertising and information supplies & services	1,875,200	101,000
Rentals of produced assets	24,201,080	24,009,702
Training expenses	4,109,868	1,508,646
Hospitality supplies and services	6,020,409	3,877,803
Specialised materials and services	2,680,900	959,940
Office and general supplies and services	5,109,115	853,290
Other operating expenses	16,741,307	4,641,490
Routine maintenance – vehicles and other transport equipment	937,806	733,338
Routine maintenance – other assets	1,888,389	255,500
Fuel Oil and Lubricants	3,252,907	883,383
TOTAL	78,531,910	46,244,523

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

5 GRANTS AND TRANSFERS TO GOVERNMENT- SELF REPORTING ENTITIES

Description	2021-2022 Kshs	2020-2021 Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	1,446,203,216	1,515,636,173
See attached list	660,000,000	504,160,038
TOTAL	2,106,203,216	2,019,796,211

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

Description	Recurrent Kshs	Development Kshs	2021-2022 Kshs
Transfers to SAGAs and SCs			
Kenya National Shipping Lines	68,000,000	-	68,000,000
Kenya National Shipping Lines-AIA	2,139,716	-	2,139,716
Kenya Maritime Authority-AIA	1,030,887,615	660,000,000	1,690,887,615
Bandari Maritime Authority	220,000,000	-	220,000,000
Bandari Maritime Authority AIA	125,175,885	-	125,175,885
Total	1,446,203,216	660,000,000	2,106,203,216

6 SOCIAL SECURITY BENEFITS

	2021-2022 Kshs	2020-2021 Kshs
Government pension and retirement benefits	625,071	674,405
TOTAL	625,071	674,405

7 ACQUISITIONS ASSETS

	2021-2022 Kshs	2020-2021 Kshs
Non Financial Assets		
Refurbishment of Buildings	3,872,610	636,000
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	14,906,544	-
Purchase of Office Furniture and General Equipment	8,545,122	2,226,200
TOTAL	27,324,276	2,862,200

8 A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit, etc.	2021-2022 Kshs	2020-2021 Kshs
Central Bank of Kenya, 1000384344, KShs	Ksh	Recurrent	680,368	2,956,044
Central Bank of Kenya, 1000384368, KShs	Ksh	Development	782,324	-
Central Bank of Kenya, 1000384368, KShs	Ksh	Deposit	1,311,736	1,311,736
Total			2,774,428	4,267,780

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

8 B: cash in hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
TOTAL	-	-

Cash in hand should also be analyzed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Headquarters, Nssf Building, Cashoffice	-	-
TOTAL	-	-

No cash during year.

9: Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	260,698	-
Salary advances	-	32,883
TOTAL	260,698	32,883

10:Third Party Deposits and Retention

Accounts Payables

	2021-2022	2020-2021
	Kshs	Kshs
Retention	1,311,736	1,311,736
TOTAL	1,311,736	1,311,736

11 FUND BALANCE BROUGHT FORWARD

	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	4,267,780	7,016,811
Cash in hand	-	3,300
Receivables - Outstanding Imprests	32,883	-
Payables - Deposits	(1,311,736)	(1,556,223)
TOTAL	2,988,927	5,463,888

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

12 PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2020/2021 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2020 - 2021
Description of the error	KShs	KShs	KShs
Bank account Balances	4,267,780	(2,956,044)	1,311,736
Retention and Deposits	(1,311,736)	-	(1,311,736)
Imprest and Advances	32,883	(32,883)	-
	2,988,927	(2,988,927)	-
2,956,044- Balance Transferred to Treasury			
(1,311,736)-retention still Outstanding			
32,883- Imprest surrendered during the year			

13 (Increase)/ Decrease in Advances and Imprests

Description of the error	2021- 2022 KShs	2020- 2021 KShs
Outstanding Imprest as at 1 st July 2021	32,883	-
Outstanding Imprest as at 30th June 2022	260,698	32,883
Net change in Receivables	(227,815)	(32,883)

14 Increase/(Decrease) in Retention and Third Party Deposits.

Description of the error	2021- 2022 KShs	2020- 2021 KShs
Outstanding Retention as at 1 st July 2021	1,311,736	1,556,223
Outstanding Retention as at 30th June 2022	1,311,736	1,311,736
Net change in Retention	-	(244,487)

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

15. RELATED PARTY DISCLOSURES

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

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

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

15.1 RELATED PARTY DISCLOSURES

	2021-2022	2020-2021
	Kshs	Kshs
Key Management Compensation@765,188 PM	-	9,182,256
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	2,106,203,216	2,019,796,211
Total Transfers to related parties	2,106,203,216	2,019,796,211
<u>Transfers from related parties</u>		
Transfers from the Exchequer	491,528,614	375,832,425
Total Transfers from related parties	491,528,614	375,832,425

Transfers to related parties comprised of:

The transfers to SAGAS from the Department during the financial year 2021/2022 amounted to Kshs. 288,000,000

The other amount on the transfers was AIA collected and expended by Kenya Maritime Affairs amounting to Ksh.1,690,887,615

The other amount on the transfers was AIA collected and expended Bandari Maritime Authority amounting to Ksh.125,175,885.

The other amount on the transfers was AIA collected and expended by Kenya National Shipping Lines amounting to Ksh. 2,139,716.

THE STATE DEPARTMENT FOR SHIPPING AND MARITIME
Annual Report and Financial Statements
For the year ended 30, June 2022.

Description	Balance at 1st 2020/2021	Additions for the period	Disbursements for the year	Balance at 30/6/2022
Supply of Goods	3,599,549	1,823,100	(3,323,849)	2,098,800
Supply of Services	4,053,684	2,209,681	(2,774,159)	3,489,206
Works	1,013,550	0	(769,063)	244,487
Total	8,666,783	4,032,781	(6,867,071)	5,832,493

15.3: Pending Staff Payables (See Annex 2)

None during the year

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

15.4: Other Pending Payables (See Annex 3)

	Balance b/f FY 2021/2022	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Rsh	Rsh	Rsh	Rsh
Amounts due to Third Parties	1,311,736	-	-	1,311,736
Total	1,311,736	-	-	1,311,736

15.5 External Assistance

No external assistance received during year.

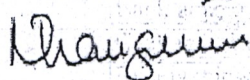
16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Comments	Status (Resolved / Not Resolved)	Timeframe (But a date when you expect the issue to be resolved)
1	Pending Accounts Payable	Most of the pending bills have been settled and the remaining will be paid in the financial year, 2022/2023.	Resolved	Financial year 2022/2023
2	Budgetary Performance and Controls	The underfunding of the State Department is as a result of low AIA collection due to; i) Court cases which have delayed the restructuring of	Not resolved	Financial year 2022-23 and Medium term period

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

Reference Number the external audit Report	Issue/ Observations from Auditor	Management comment	Status <i>Resolved?</i> <i>Not Resolved?</i>	Timeframe <i>deadline</i> <i>within you</i> <i>expect the issue</i> <i>to be resolved</i>
		Kenya National Shipping Line. ii) Impact of Covid-19 to the economy made Kenya Maritime Authority unable to meet their AIA targets. The under performance of the State Department was because of under collection.		
3	None Compliance	Staff Allocated by Public Service Commission.		
4	Audit Committees	Audit committee is finalizing the strategic plan	In Progress	2022/23



Principal Secretary
Name: Nancy W. Karigithu, CBS



Deputy Accountant General
Name: Margaret Nyaywera
ICPAK Member Number: 5429

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

17 OTHER IMPORTANT DISCLOSURES

ANNEX 1. PENDING ACCOUNTS PAYABLE-Attached

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

	Historical Cost (EGP)	Additions during the year (EGP)	Disposal during the year (EGP)	Historical Cost (EGP)
Building and Structures	636,000	18,779,154	-	19,415,154
Office equipment, furniture and fittings	2,226,200	8,545,122	-	10,771,221
Total	2,862,200	27,324,276	-	30,186,375

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 and covers all the entity's assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasury)

ANNEX 3 – CONTINGENT LIABILITIES REGISTER

None During the year

ANNEX 4: REPORTING OF CLIMATE RELEVANT EXPENDITURES

None During the year

ANNEX 5: DISASTER EXPENDITURE REPORTING TEMPLATE

None During the year

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

ANNEX 6 – LIST OF SCS AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR SHIPPING AND MARITIME

REF	SCS OR PUBLIC FUNDS NAME	PRINCIPAL ACTIVITY OF THE ENTITY	ACCOUNTING OFFICER	AMOUNT TRANSFERRED DURING THE YEAR	INTER-ENTITY RECOMMENDATION DURING THE YEAR
1	Kenya Maritime Authority	Regulation, Coordination And Oversight of Maritime Affairs	Principal Secretary State Department for Shipping and Maritime	Recurrent: A.I.A Budgeted to be collected and used by SAGASKshs.290,139,716 Development: Multinational Lake Victoria Maritime Communication and Transport Project. Grants from Exchequer Kshs	
2	Kenya Maritime Affairs	Training Institution(College)	Principal Secretary State Department for Shipping and Maritime	-	

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

3	Kenya Nationa l Shippin g Line	create jobs under the restructured Kenya National Shipping Line	Principal Secretary State Department for Shipping and Maritime	-	
---	--	---	--	---	--

STATE DEPARTMENT FOR SHIPPING AND MARITIME
Reports and Financial Statements
For the year ended 30th, June 2022.

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 Comparison Report

Entity: 1093-State Department for Maritime Affairs

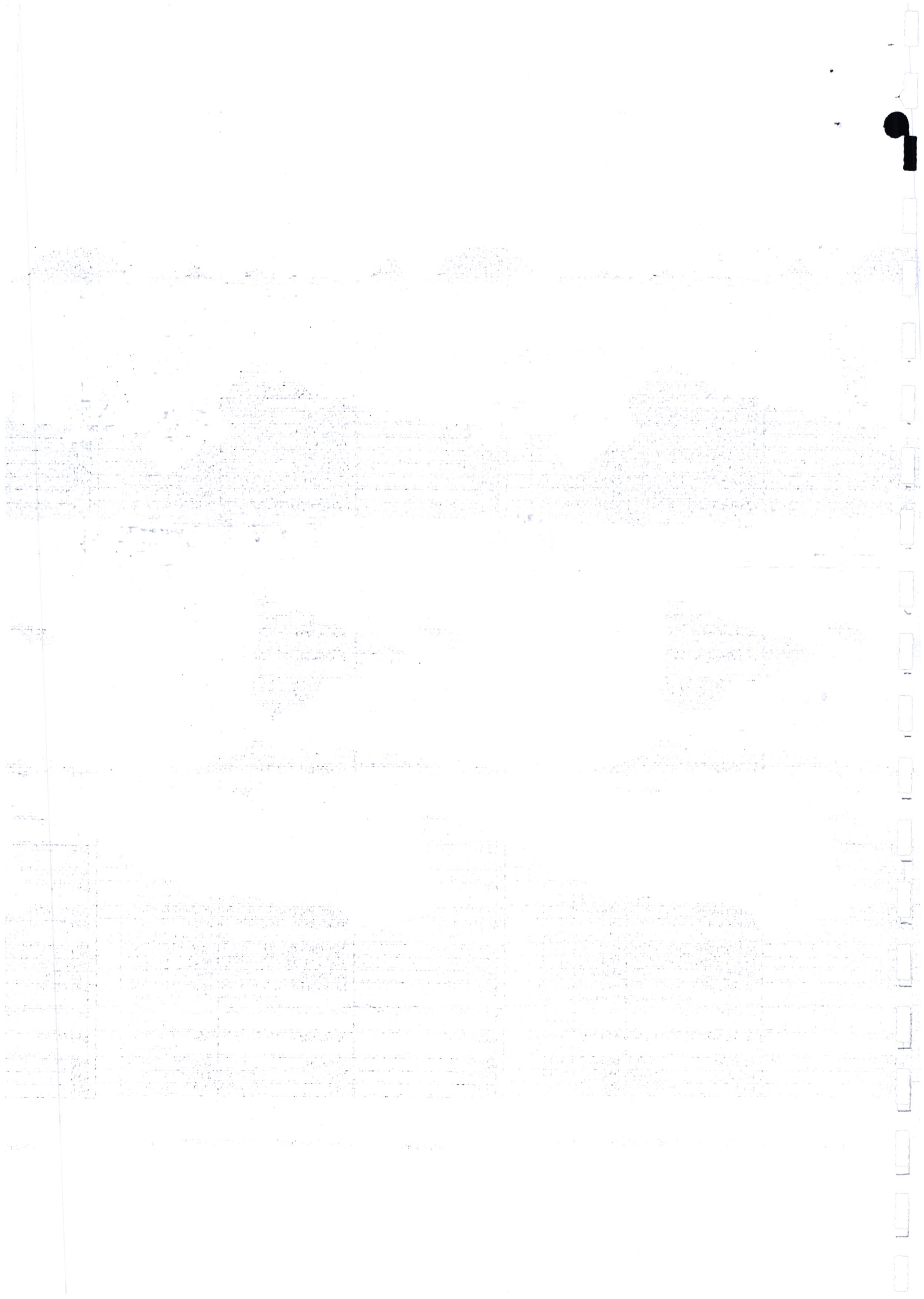
Current Period: JUL-21 To JUN-22

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420310 Examination and Tuition Fees	0.00	120,000,000.00	0.00	120,000,000.00
1420318 Licence Fees	0.00	1,580,887,614.90	0.00	1,580,887,614.90
1420399 Receipts from Administrative Fees and Charges	0.00	2,139,716.00	0.00	2,139,716.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,703,027,330.90	0.00	1,703,027,330.90
1420000 Sales of Goods and Services	0.00	1,703,027,330.90	0.00	1,703,027,330.90
2110101 Basic Salaries - Civil Service	57,056,110.60	0.00	57,056,110.60	0.00
2110100 Basic Salaries - Permanent Employees	57,056,110.60	0.00	57,056,110.60	0.00
2110301 House Allowance	22,001,091.00	0.00	22,001,091.00	0.00
2110309 Special Duty Allowance	2,989,785.55	0.00	2,989,785.55	0.00
2110311 Transfer Allowance	0.00	0.00	0.00	0.00
2110313 Entertainment Allowance	887,000.00	0.00	887,000.00	0.00
2110314 Transport Allowance	7,809,906.05	0.00	7,809,906.05	0.00
2110315 Extraneous Allowance	1,013,188.70	0.00	1,013,188.70	0.00
2110317 Domestic Servant Allowance	156,000.00	0.00	156,000.00	0.00
2110320 Leave Allowance	3,293,686.50	0.00	3,293,686.50	0.00
2110333 Management Support Allowance	117,200.00	0.00	117,200.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	38,267,857.80	0.00	38,267,857.80	0.00
2110000 Wages and Salary Contributions	95,323,968.40	0.00	95,323,968.40	0.00
2210101 Electricity	0.00	0.00	0.00	0.00
2210102 Water and Sewerage Charges	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	0.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	658,300.00	0.00	658,300.00	0.00
2210202 Internet Connections	1,259,106.00	0.00	1,259,106.00	0.00
2210203 Courier & Postal Services	49,000.00	0.00	49,000.00	0.00
2210200 Communication, Supplies and Services	1,966,406.00	0.00	1,966,406.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,533,511.75	0.00	3,484,011.75	0.00
2210302 Accommodation - Domestic Travel	2,431,029.00	0.00	2,431,029.00	0.00
2210303 Daily Subsistence Allowance	1,956,052.00	0.00	1,956,052.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	30,230.00	0.00	30,230.00	0.00
2210307 Passage & Transfer Expenses	15,000.00	0.00	15,000.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	8,065,822.75	0.00	7,916,322.75	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	617,281.00	0.00	495,241.00	0.00
2210402 Accommodation	569,551.00	0.00	569,551.00	0.00
2210403 Daily Subsistence Allowance	358,869.00	0.00	358,869.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	137,000.00	0.00	61,400.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,682,701.00	0.00	1,485,061.00	0.00
2210502 Publishing & Printing Services	254,000.00	0.00	184,000.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	117,200.00	0.00	117,200.00	0.00
2210505 Trade Shows and Exhibitions	1,504,000.00	0.00	1,504,000.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,875,200.00	0.00	1,805,200.00	0.00
2210603 Rents and Rates - Non-Residential	24,201,079.70	0.00	24,201,079.70	0.00
2210600 Rentals of Produced Assets	24,201,079.70	0.00	24,201,079.70	0.00
2210701 Travel Allowance	1,056,225.00	0.00	1,056,225.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	146,691.00	0.00	146,691.00	0.00
2210703 Production and Printing of Training Materials	43,800.00	0.00	43,800.00	0.00
2210704 Hire of Training Facilities and Equipment	609,251.00	0.00	609,251.00	0.00
2210706 Book Allowance	18,500.00	0.00	18,500.00	0.00
2210707 Project Allowance	27,750.00	0.00	27,750.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210710 Accommodation Allowance	771,700.00	0.00	771,700.00	0.00
2210711 Tuition Fees Allowance	761,651.00	0.00	761,651.00	0.00
2210714 Gender Mainstreaming	674,300.00	0.00	674,300.00	0.00
2210700 Training Expenses	4,109,868.00	0.00	4,109,868.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,916,808.50	0.00	2,916,808.50	0.00
2210802 Boards, Committees, Conferences and Seminars	3,103,600.00	0.00	3,113,600.00	0.00
2210803 State Hospitality Costs	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	6,020,408.50	0.00	6,030,408.50	0.00
2211001 Medical Drugs	24,500.00	0.00	11,500.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	1,499,920.00	0.00	1,499,920.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,027,680.00	0.00	1,027,680.00	0.00
2211009 Education and Library Supplies	10,000.00	0.00	10,000.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	118,800.00	0.00	118,500.00	0.00
2211000 Specialised Materials and Supp	2,680,900.00	0.00	2,637,900.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,632,015.00	0.00	4,632,015.00	0.00
2211102 Supplies and Accessories for Computers and Printers	29,600.00	0.00	29,600.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	447,500.00	0.00	447,500.00	0.00
2211100 Office and General Supplies and Services	5,109,115.00	0.00	5,109,115.00	0.00
2211201 Refined Fuels and Lubricants for Transport	3,252,907.20	0.00	3,252,907.20	0.00
2211200 Fuel Oil and Lubricants	3,252,907.20	0.00	3,252,907.20	0.00
2211305 Contracted Guards and Cleaning Services	2,994,334.60	0.00	2,994,384.60	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	299,200.00	0.00	299,200.00	0.00
2211310 Contracted Professional Services	7,104,461.20	0.00	6,664,142.20	0.00
2211318 Witness Expenses	2,249,310.00	0.00	2,249,310.00	0.00
2211321 Parking charges	1,998,670.00	0.00	1,998,670.00	0.00
2211322 Binding of Records	469,544.00	0.00	469,544.00	0.00
2211328 Counselling Services	438,435.00	0.00	401,485.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	1,187,300.00	0.00	1,127,050.00	0.00
2211300 Other Operating Expenses	16,741,306.80	0.00	16,203,785.80	0.00
2210000 Goods and Services	75,705,714.95	0.00	74,748,053.95	0.00
2220101 Maintenance Expenses - Motor Vehicles	937,806.00	0.00	937,806.00	0.00
2220100 Routine Maintenance - Vehicles	937,806.00	0.00	937,806.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	31,830.00	0.00	331,830.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	0.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	986,220.00	0.00	986,220.00	0.00
2220212 Maintenance of Communications Equipment	570,339.00	0.00	570,339.00	0.00
2220200 Routine Maintenance - Other Assets	1,888,389.00	0.00	1,888,389.00	0.00
2220000 Routine Maintenance	2,226,195.00	0.00	2,826,195.00	0.00
2620141 International Organizations	0.00	0.00	0.00	0.00
2620144 Inter-Governmental Standing Commission on Shipping (ISCOS)	0.00	0.00	0.00	0.00
2620148 International Maritime Organization (IMO)	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	1,441,027,330.90	0.00	1,441,027,330.90	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,441,027,330.90	0.00	1,441,027,330.90	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	550,000,000.00	0.00	550,000,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2630200 Capital Grants to Government Agencies and other Levels of Government	550,000,000.00	0.00	550,000,000.00	0.00
2630000 Grants & Transfer To Other Govt Units	1,991,027,330.90	0.00	1,991,027,330.90	0.00
2710102 Gratuity - Civil Servants	625,071.20	0.00	625,071.20	0.00
2710100 Government Pension and Retirement Benefits	625,071.20	0.00	625,071.20	0.00
2710000 Social Security Benefits	625,071.20	0.00	625,071.20	0.00
2990101 Outside Processing	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/c's	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	3,872,610.00	0.00	3,872,610.00	0.00
3110300 Refurbishment of Buildings	3,872,610.00	0.00	3,872,610.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	3,196,048.00	0.00	3,810,467.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	4,730,174.00	0.00	5,083,416.00	0.00
3111003 Purchase of Airconditioners, Fans and Heating Appliances	618,900.00	0.00	618,900.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	8,545,122.00	0.00	9,512,783.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	14,906,544.00	0.00	14,906,544.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	14,906,544.00	0.00	14,906,544.00	0.00
3110000 Acquisition of Fixed Capital Assets	27,324,276.00	0.00	28,291,937.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	680,367.75	0.00	680,367.75	0.00
6530100 Recurrent Bank Accounts	680,367.75	0.00	680,367.75	0.00
6530000 Recurrent Bank Accounts	680,367.75	0.00	680,367.75	0.00
6540101 Ministry HQ Development Bank A	1,396,548.30	0.00	1,396,548.30	0.00
6540100 Development Bank Accounts	1,396,548.30	0.00	1,396,548.30	0.00
6540000 Development Bank Accounts	1,396,548.30	0.00	1,396,548.30	0.00
6550101 Ministry HQ Deposit Bank A/C	1,610,354.80	0.00	1,610,354.80	0.00
6550100 Deposit Bank Accounts	1,610,354.80	0.00	1,610,354.80	0.00
6550000 Deposit Bank Account	1,610,354.80	0.00	1,610,354.80	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	912,842.95	0.00	912,842.95
6580100 Cash in Hand	0.00	912,842.95	0.00	912,842.95
6580000 Cash in Hand	0.00	912,842.95	0.00	912,842.95
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	260,698.00	0.00	250,698.00	0.00
6760100 Imprest	260,698.00	0.00	250,698.00	0.00
6760000 Government Imprests	260,698.00	0.00	250,698.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780102 General Suspense - Retrenchmen	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	1,311,736.80	0.00	1,311,736.80
7310100 General Deposits Items	0.00	1,311,736.80	0.00	1,311,736.80
7310000 Deposits	0.00	1,311,736.80	0.00	1,311,736.80
7320002 NHIF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320125 Emergency Response Fund	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7350103 AP Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.50	0.00	0.50
7380100	0.00	0.50	0.00	0.50
7380000 Withholding Taxes	0.00	0.50	0.00	0.50
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.70	0.00	0.70
7399900	0.00	0.70	0.00	0.70
7390000 System Required Liabilities A/cs	0.00	0.70	0.00	0.70
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	1,903,440,930.05	0.00	1,903,440,930.05
9910209 Remittances to Exchequer Miscellaneous Revenue	22,570,701.60	0.00	22,570,701.60	0.00
9910200 Exchequer Provisions	22,570,701.60	1,903,440,930.05	22,570,701.60	1,903,440,930.05
9910000 Provisions	22,570,701.60	1,903,440,930.05	22,570,701.60	1,903,440,930.05
9999999 Consolidated Fund	1,389,341,615.00	0.00	1,389,341,615.00	0.00
9999900	1,389,341,615.00	0.00	1,389,341,615.00	0.00
9990000 Opening Balance Reserves	1,389,341,615.00	0.00	1,389,341,615.00	0.00
Total	3,608,692,841.90	3,608,592,841.90	3,608,692,841.90	3,608,692,841.90

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

Prepared By: _____

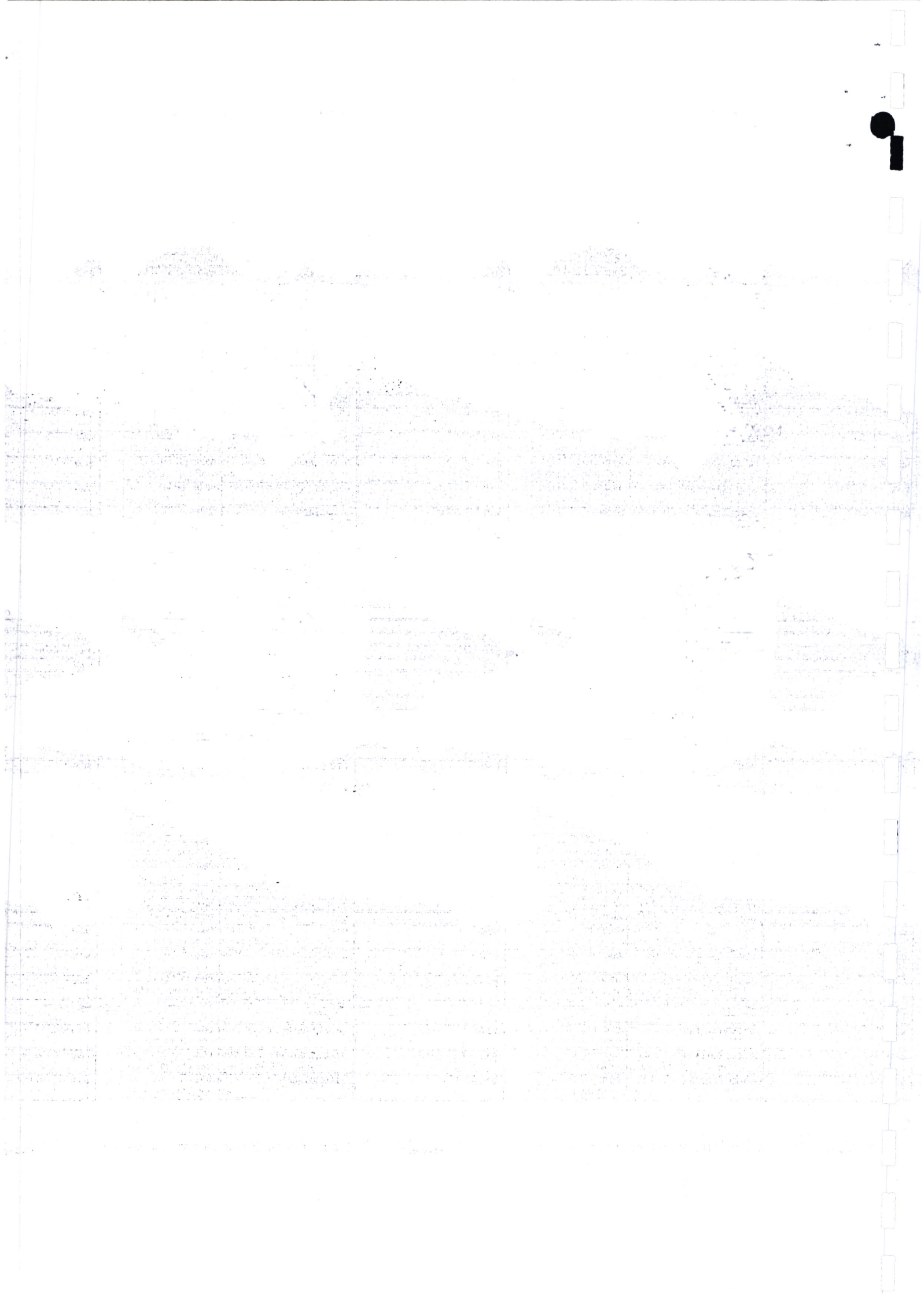
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1093-State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	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	491,528,614.00	375,832,425.05
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,703,027,330.90	1,780,000,000.00
TOTAL RECEIPTS		2,194,555,944.90	2,155,832,425.05
PAYMENTS			
Compensation of Employees	12	95,323,968.40	93,062,368.65
Use of goods and Services	13	78,531,909.95	46,269,224.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,991,027,330.90	2,010,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	625,071.20	674,405.00
Acquisition of Assets	18	27,324,276.00	2,862,200.00
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		2,192,832,556.45	2,152,868,198.55
SURPLUS/DEFICIT		1,723,388.45	2,964,226.50

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: 1093-State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	3,687,270.85	4,267,780.00
Cash Balances	22B	(912,842.95)	0.00
Total Cash And Cash Equivalents		2,774,427.90	4,267,780.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	260,698.00	32,882.50
TOTAL FINANCIAL ASSETS		3,035,125.90	4,300,662.50
Financial Liabilities			
Accounts Payables - Deposits	24	1,311,738.00	1,311,736.00
NET FINANCIAL ASSETS		1,723,387.90	2,988,926.50
REPRESENTED BY			
Fund Balance b/fwd	25	2,988,926.50	5,488,588.00
Prior Year Adjustment	26	(2,988,927.05)	(5,463,888.00)
Surplus/Deficit for the Year		1,723,388.45	2,964,226.50
NET FINANCIAL POSITION		1,723,387.90	2,988,926.50

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

Prepared By: _____

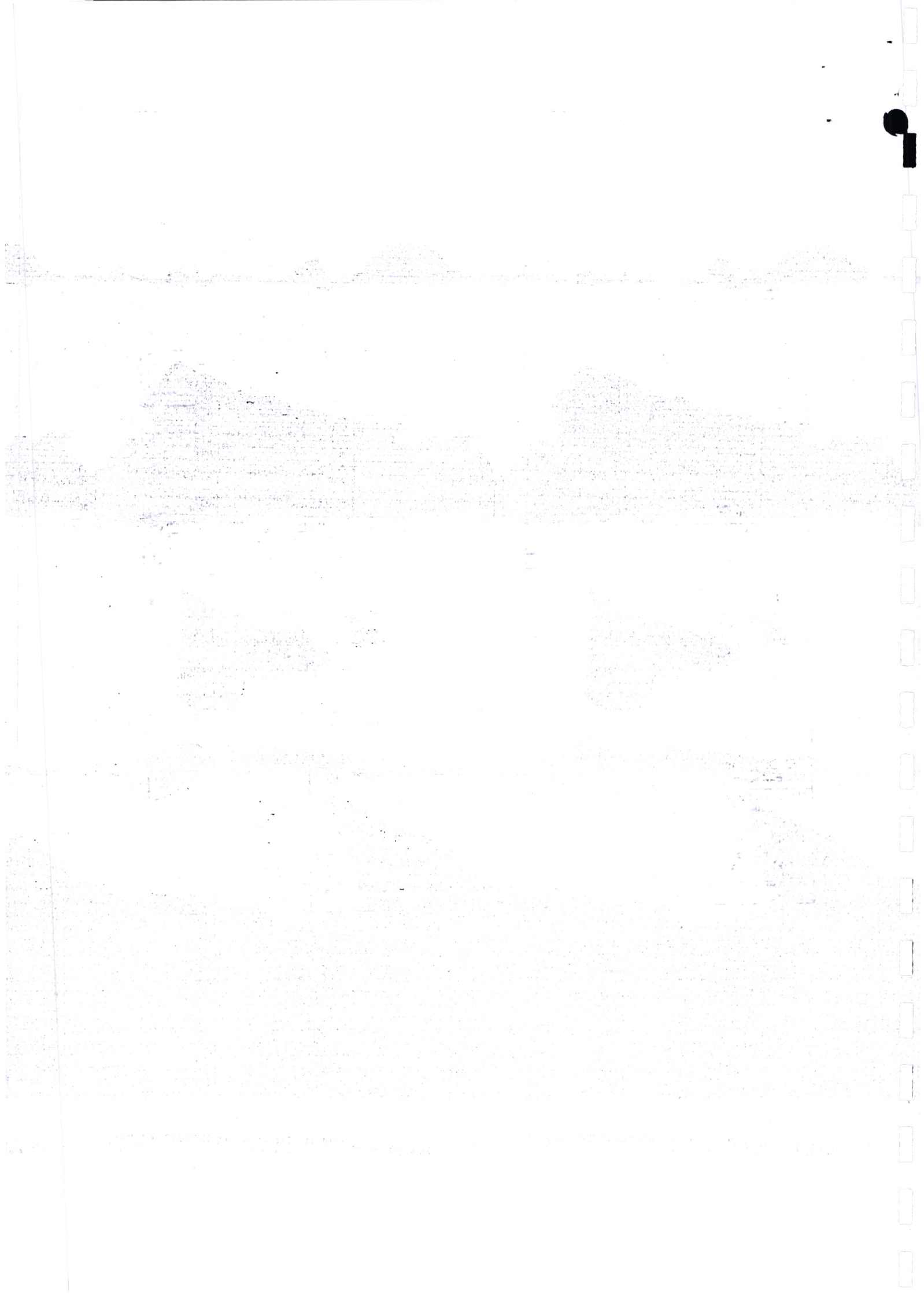
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1093-State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	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	491,528,614.00	375,832,425.05
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	1,703,027,330.90	1,780,000,000.00
Payments for Operating Expenses			
Compensation of Employees	12	95,323,968.40	93,062,368.63
Use of goods and Services	13	78,531,909.95	46,269,224.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,991,027,330.90	2,010,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	625,071.20	674,405.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(227,813.50)	(252,669.15)
Prior year adjustments		(2,988,927.05)	(5,463,888.00)
Net Cash From Operating Activities	A	25,830,923.90	109,869.35
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	27,324,276.00	2,862,200.00
Net Cash Flow From Investing Activities	B	(27,324,276.00)	(2,862,200.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(1,493,352.10)	(2,752,330.65)
Cash and Cash Equivalent at BEGINNING of The Year		4,267,780.00	7,020,110.65
Cash and Cash Equivalent at END of The Year	22A+22B	2,774,427.90	4,267,780.00

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: 1093-State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

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

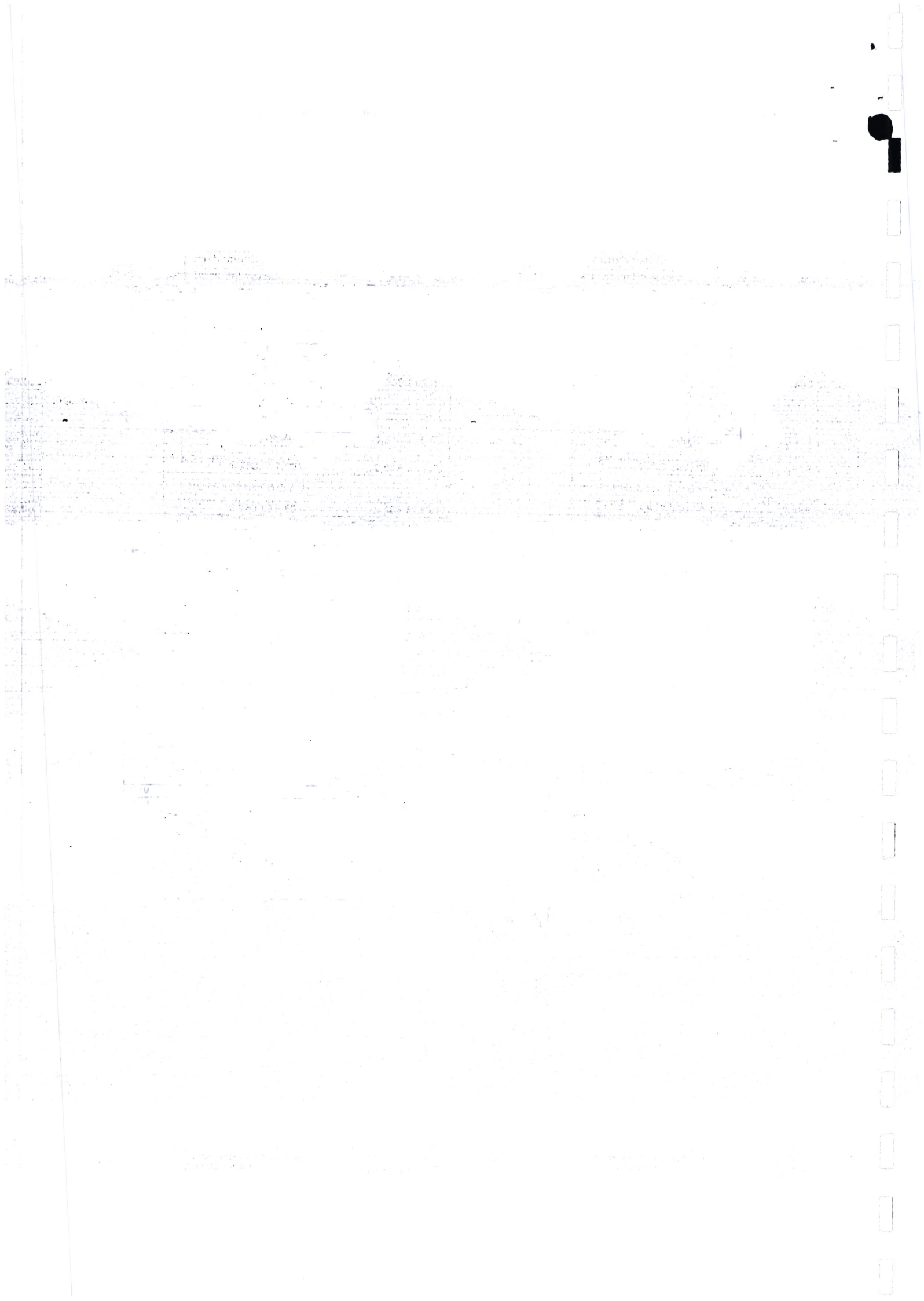
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	91,498,217.40	74,438,625.90
Exchequer Releases/ Provisioning Account for Q2	9910201	142,765,662.20	97,814,077.35
Exchequer Releases/ Provisioning Account for Q3	9910201	110,566,863.00	63,534,743.00
Exchequer Releases/ Provisioning Account for Q4	9910201	146,697,871.40	140,044,978.80
TOTAL		491,528,614.00	375,832,425.05

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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



7 Proceeds from Foreign Borrowings

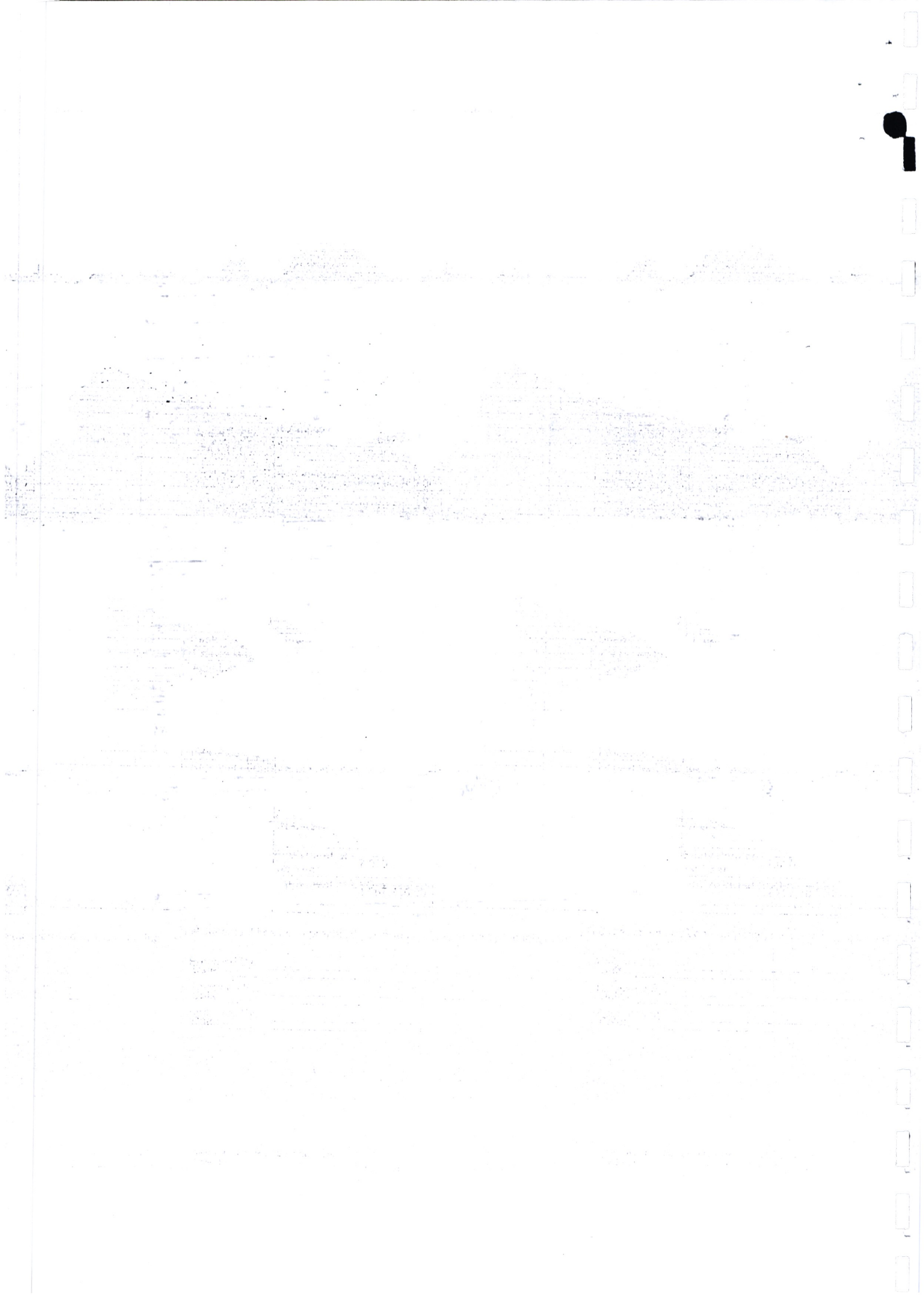
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL	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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non-Financial Enterprises & 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 Enterprises, 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



Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	1,703,027,330.90	1,780,000,000.00
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	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council's Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council's Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Repayment)	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



Current Policy

Current Policy

Current Policy

Current Policy

u2

u2

Current Policy

Current Policy

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,703,027,330.90	1,780,000,000.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	57,056,110.60	62,178,777.35
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	38,267,857.80	30,883,591.30
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		95,323,968.40	93,062,368.65

13 Use of goods and Services

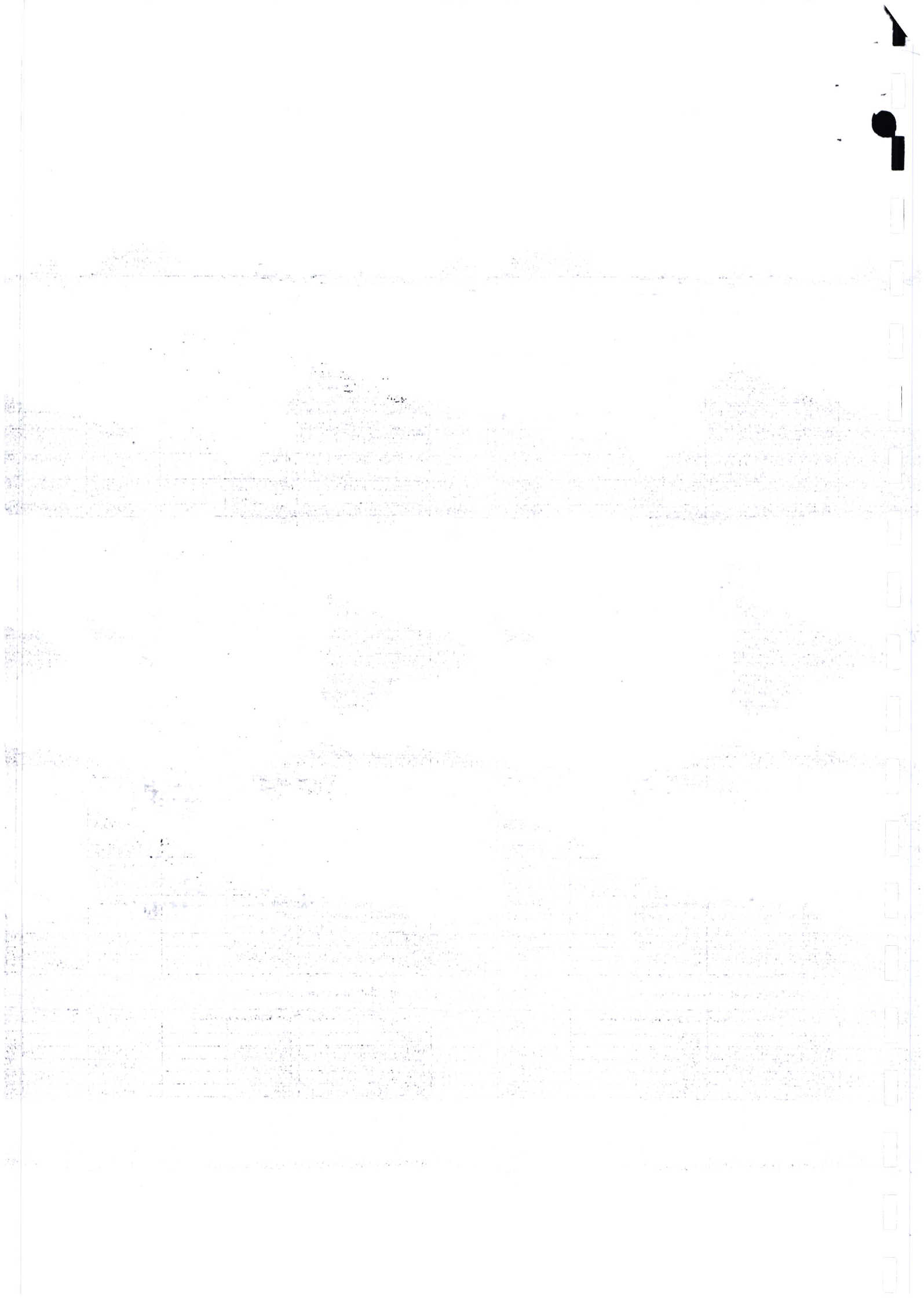
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	1,966,406.00	993,000.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	8,065,822.75	6,669,432.65
Foreign Travel and Subsistence, and other transportation costs	2210400	1,682,701.00	782,700.00
Printing, Advertising and Information Supplies and Services	2210500	1,875,200.00	101,000.00
Rentals of Produced Assets	2210600	24,201,079.70	24,009,702.00
Training Expenses	2210700	4,109,868.00	1,508,645.85
Hospitality Supplies and Services	2210800	6,020,408.50	3,877,803.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	2,680,900.00	959,940.00
Office and General Supplies and Services	2211100	5,109,115.00	853,290.15
Fuel Oil and Lubricants	2211200	3,252,907.20	883,383.25
Other Operating Expenses	2211300	16,741,306.80	4,641,490.00
Routine Maintenance - Vehicles	2220100	937,806.00	733,338.00
Routine Maintenance - Other Assets	2220200	1,888,389.00	255,500.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		78,531,909.95	46,269,224.90

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	1,441,027,330.90	1,500,000,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	550,000,000.00	510,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		1,991,027,330.90	2,010,000,000.00



16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	625,071.20	674,405.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		625,071.20	674,405.00

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	3,872,610.00	636,000.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	8,545,122.00	2,226,200.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	14,906,544.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventory	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Asset	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		27,324,276.00	2,862,200.00

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
Repayments on Borrowings from General Government	5510100	Kshs	Kshs
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
Budget Reserves	2810100	Kshs	Kshs
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

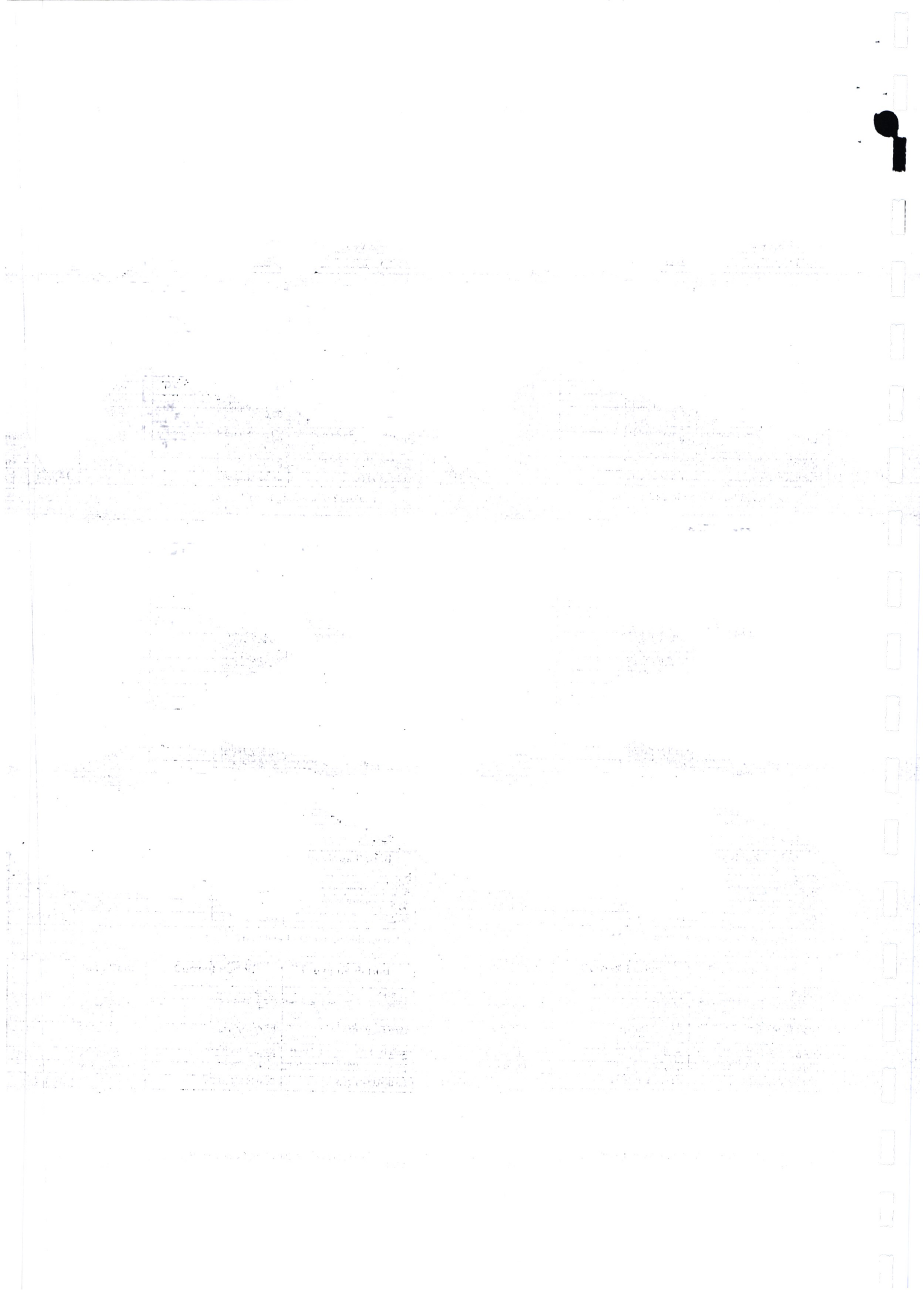
Item Description	Item Code	Current Period	Previous Period
Special Accounts	6510000	Kshs	Kshs
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	0.00	0.00
Development Bank Accounts	6540000	680,367.75	2,956,044.00
Deposit Bank Account	6550000	1,396,548.30	0.00
Project Specific Bank Accounts	6570000	1,610,344.30	1,311,736.00
Foreign Currency and Foreign D	6590100	0.00	0.00
Foreign Currency and Foreign D	6590200	0.00	0.00
TOTAL		3,687,270.85	4,267,780.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
Cash in Hand	6590300	Kshs	Kshs
Foreign Currency and Foreign D	6590201	912,842.95	0.00
TOTAL		912,842.95	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
Domestic Debtors & Advances	6710000	Kshs	Kshs
Debtors & Advances - Govt Owne	6720000	0.00	32,882.50
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00
		260,698.00	0.00



Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		260,698.00	32,882.50

24. ACCOUNTS PAYABLE

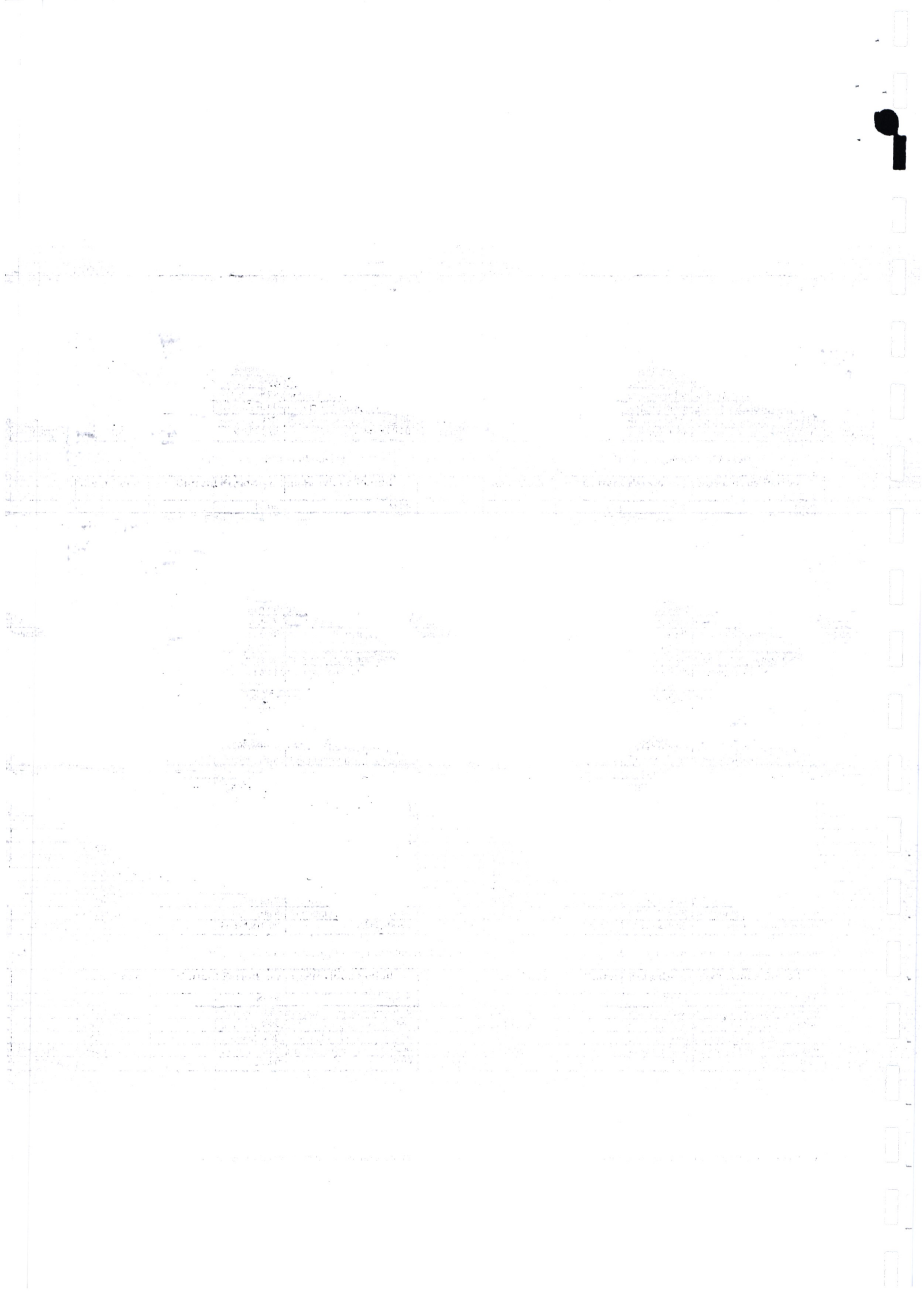
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	1,311,736.80	1,311,736.00
Withholding Taxes	7380000	0.50	0.00
System Required Liabilities A/c's	7390000	0.70	0.00
Other Liabilities	7320000	0.00	0.00
Revolving Funds	7350000	0.00	0.00
TOTAL		1,311,738.00	1,311,736.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	4,267,780.00	7,01,810.65
Opening Balance Cash	22B	0.00	2,100.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	32,882.50	0.00
Opening Balance - Deposits	24	(1,311,736.00)	(1,531,522.65)
TOTAL		2,988,926.50	5,488,588.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	2,988,927.05	5,463,888.00
County Transfers	9910300	0.00	0.00
TOTAL		2,988,927.05	5,463,888.00





Statement of Budget Execution - Recurrent Expenditure

Entity: 1093-State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Subsidiary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	481,328,614.00	(481,328,614.00)	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	1,538,000,000.00	0.00	80,000,000.00	1,618,000,000.00	1,153,027,330.90	464,972,669.10	71.26%
Total		1,538,000,000.00	0.00	80,000,000.00	1,618,000,000.00	1,534,355,944.90	(16,355,944.90)	101.01%
PAYMENTS								
Compensation of Employees	12	96,000,000.00	0.00	0.00	96,000,000.00	95,323,968.40	676,031.60	99.30%
Use of goods and Services	13	92,101,184.00	0.00	(13,098,601.00)	79,035,580.00	78,531,909.90	503,670.05	99.36%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,826,000,000.00	0.00	80,000,000.00	1,906,000,000.00	1,441,027,330.90	464,972,669.10	75.60%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	735,816.00	0.00	0.00	735,816.00	625,071.20	110,744.80	84.95%
Acquisition of Assets	18	22,435,572.00	0.00	(4,878,354.00)	17,557,218.00	17,917,376.00	(360,158.00)	102.05%
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		2,037,305,572.00	0.00	62,023,042.00	2,099,328,614.00	1,633,425,656.45	465,902,957.55	77.81%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1093-State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

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: 1093-State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	10,200,000.00	(10,200,000.00)	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	110,000,000.00	0.00	(90,000,000.00)	20,000,000.00	0.00	20,000,000.00	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	550,000,000.00	0.00	0.00	550,000,000.00	550,000,000.00	0.00	100.00%
Total		660,000,000.00	0.00	(90,000,000.00)	570,000,000.00	560,200,000.00	(9,800,000.00)	98.28%
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	20,000,000.00	0.00	(20,000,000.00)	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	660,000,000.00	0.00	(90,000,000.00)	570,000,000.00	550,000,000.00	20,000,000.00	96.49%
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	70,200,000.00	0.00	(60,000,000.00)	10,200,000.00	9,406,900.00	793,100.00	92.22%
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		750,200,000.00	0.00	(170,000,000.00)	580,200,000.00	559,406,900.00	20,793,100.00	96.42%





Statement of Budget Execution - Development Expenditure

Entity: 1000- State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

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: 1093-State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	1,311,736.00	1,556,222.65
Transfers of retentions during the year	1,052,105.80	724,739.35
Payments made out of deposit account during the year	753,487.00	969,226.00
Closing Balance	1,610,354.80	1,311,736.00
Principal Secretary Controller Principal Accounts		

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

Prepared By: _____

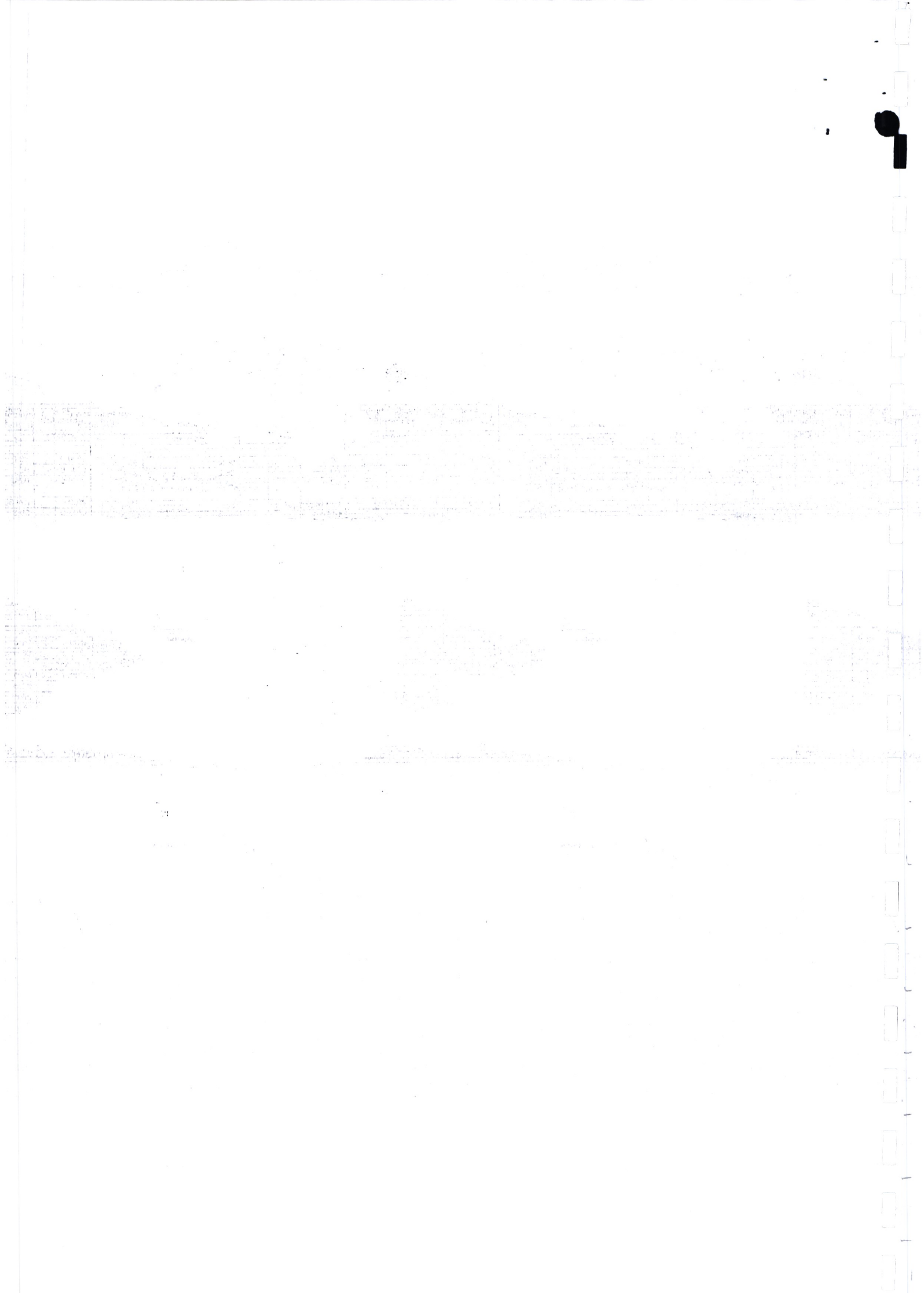
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1093-State Department for Maritime Affairs

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0202000000		Road Transport	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0204000000		Marine Transport	0.00	(615,235.00)	615,235.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	(615,235.00)	615,235.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0220000000			2,679,528,614.00	2,192,832,556.45	486,696,057.55
	2110000	Wages and Salary Contributions	96,000,000.00	95,323,968.40	676,031.60
	2210000	Goods and Services	76,162,440.00	76,320,949.95	(158,509.95)
	2220000	Routine Maintenance	2,873,140.00	2,826,195.00	46,945.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	2,476,000,000.00	1,991,027,330.90	484,972,669.10
	2710000	Social Security Benefits	735,816.00	625,071.20	110,744.80
	3110000	Acquisition of Fixed Capital Assets	27,757,218.00	27,324,276.00	432,942.00
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
		Grand Total	2,679,528,614.00	2,192,832,556.45	486,696,057.55

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: 1093-State Department for Maritime Affairs

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0003000100		Ordinary Pension	0.00	(615,235.00)	615,235.00
	0204000000	Marine Transport	0.00	(615,235.00)	615,235.00
0003000200		Commuted Pension	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1093000100			0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1093000200			135,893,250.00	135,705,763.00	187,487.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0220000000		135,893,250.00	135,705,763.00	187,487.00
	0202000000	Road Transport	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1093000300			91,204,762.00	77,295,737.55	13,909,024.45
	0202000000	Road Transport	0.00	0.00	0.00
	0220000000		91,204,762.00	77,295,737.55	13,909,024.45
1093000400			361,894,091.00	363,555,405.65	(1,661,314.65)
	0220000000		361,894,091.00	363,555,405.65	(1,661,314.65)
1093000500			0.00	0.00	0.00
	0220000000		0.00	0.00	0.00
1093000600			1,483,000,000.00	1,030,887,614.90	452,112,385.10
	0220000000		1,483,000,000.00	1,030,887,614.90	452,112,385.10
1093000700			13,884,635.00	13,350,790.55	533,844.45
	0220000000		13,884,635.00	13,350,790.55	533,844.45
1093000800			13,451,876.00	13,245,579.80	206,296.20
	0220000000		13,451,876.00	13,245,579.80	206,296.20
1093100300			102,000,000.00	82,000,000.00	20,000,000.00
	0220000000		102,000,000.00	82,000,000.00	20,000,000.00
1093100400		Construction of KMA	468,000,000.00	468,000,000.00	0.00
	0220000000		468,000,000.00	468,000,000.00	0.00
1093101200			10,200,000.00	9,406,900.00	793,100.00
	0220000000		10,200,000.00	9,406,900.00	793,100.00
Grand Total			2,679,528,614.00	2,192,832,556.45	486,696,057.55

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



[Faint, illegible text covering the majority of the page, likely bleed-through from the reverse side.]

**Budget Execution By Programmes and Sub-Programmes**

Entity: 1093-State Department for Maritime Affairs

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0202000000		Road Transport	0.00	0.00	0.00
	0202010000	Construction of Roads and Bridges	0.00	0.00	0.00
	0202020000	Rehabilitation of Roads	0.00	0.00	0.00
0204000000		Marine Transport	0.00	(615,235.00)	615,235.00
	0204010000	Marine Transport	0.00	(615,235.00)	615,235.00
0220000000			2,679,528,614.00	2,193,447,791.45	486,080,822.55
	0220010000		173,429,761.00	171,948,532.35	1,481,228.65
	0220020000		91,204,762.00	77,317,237.55	13,887,524.45
	0220030000		2,414,894,091.00	1,944,182,021.55	470,712,069.45
		Grand Total	2,679,528,614.00	2,192,832,556.45	486,696,057.55

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





SUMMARY STATEMENT OF DEPOSITS

Entity: 1093-State Department for Maritime Affairs

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	1,311,736.00	1,556,222.65
Transfers of retentions during the year	1,052,105.80	724,739.35
Payments made out of deposit account during the year	753,487.00	969,226.00
Closing Balance	1,610,354.80	1,311,736.00
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: _____



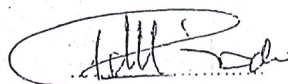
REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT 30TH JUNE 2022
REC- 1000384344

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			9,340,750.15
Less -----			
Payments in Cash book not yet recorded in Bank Statement.....		8,660,382.40	
2. Receipts in Bank Statement not yet recorded in Cash book			
Add -----			
3. Payment in Bank Statement not yet recorded in Cash Book			
4 Receipts in Cash Book not yet Recorded in Bank Statement			
Cash Book Balance			680,367.75

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

Signature
For :Principal Secretary



Date 1/07/2022

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

DATE	PARTICULARS	AMOUNT
60005572	COMMISSIONER OF VAT	28,576.05
60005620	INCOME TAX PAYE ACCOUNT	2,250.00
60005632	PS THE NATIONAL TREASURY	32,203.00
60005645	PERMANENT SECRETARY MINISTRY OF HOUSING	47,000.00
60005685	COMMISSIONER OF VAT.	104,315.40
60005692	COMMISSIONER OF VAT	1,960.00
60005694	COMMISSIONER OF VAT	1,594.85
60005697	COMMISSIONER OF VAT	8,674.60
60005699	COLIMAX VENTURES	90,905.15
60005700	Tenecore Limited	494,453.60
60005702	JAMES OKELLO OTIENO	15,000.00
60005703	JAMES OKELLO OTIENO	30,900.00
60005704	JAMES OKELLO OTIENO	33,600.00
60005705	ENOCK MONG'ARE OKEMWA	30,000.00
60005706	CHRISTOPHER CINO MATOKE	30,000.00
60005707	NICHOLAS KIPKOECH	35,000.00
60005708	NICHOLAS KIPKOECH	37,800.00
60005709	NICHOLAS KIPKOECH	54,600.00
60005710	MICHAEL MGANGA MWANGUDZA	33,600.00
60005711	WILSON MAINA WACHIRA	18,900.00
60005712	SIMON NGANGA MUNGAI	42,000.00
60005713	SIMON NGANGA MUNGAI	126,000.00
60005714	AMBROSE DODWELL KURE	32,000.00
60005715	AMBROSE DODWELL KURE	30,000.00
60005716	AMBROSE DODWELL KURE	18,900.00
60005717	AMBROSE DODWELL KURE	54,600.00
60005718	DAVID MUINDU KAKUTA	33,600.00
60005719	DAVID MUINDU KAKUTA	206,000.00
60005720	WINFRED MWIKALI YUMA	36,000.00
60005721	WINFRED MWIKALI YUMA	30,000.00
60005722	WINFRED MWIKALI YUMA	18,900.00



60005723	GRACE MUMO MULI	70,000.00
60005724	GRACE MUMO MULI	30,000.00
60005725	GRACE MUMO MULI	70,000.00
60005726	FAITH MUTHONI NJIRU	10,000.00
60005727	FAITH MUTHONI NJIRU	30,000.00
60005728	FAITH MUTHONI NJIRU	18,900.00
60005729	ROSE EMILY MURIANKI	12,000.00
60005730	ADAN GEDOW HARAKHE	50,400.00
60005731	ADAN GEDOW HARAKHE	151,200.00
60005732	ADAN GEDOW HARAKHE	62,400.00
60005733	ROSEMARY WANJIRU GICHOHI	30,000.00
60005734	FERDNAND GANGA WANDERA	42,000.00
60005735	FERDNAND GANGA WANDERA	54,600.00
60005736	YASSIN MUSTAFA MWALIMU BWANA	72,000.00
60005737	ALI ABDULHAKIM ADEN	36,000.00
60005738	PATRICK NGURE MAINA	18,900.00
60005739	FREDRICK MAKOKHA SHISIA	45,000.00
60005740	FREDRICK MAKOKHA SHISIA	30,000.00
60005741	FREDRICK MAKOKHA SHISIA	50,400.00
60005742	FREDRICK MAKOKHA SHISIA	151,200.00
60005743	FREDRICK MAKOKHA SHISIA	62,400.00
60005744	JIM MAINA CHIRA	45,000.00
60005745	JIM MAINA CHIRA	30,000.00
60005746	JIM MAINA CHIRA	42,000.00
60005747	JIM MAINA CHIRA	126,000.00
60005748	JIM MAINA CHIRA	68,500.00
60005749	FLORENCE ANYANGO BUYU ODONGO	40,000.00
60005750	FLORENCE ANYANGO BUYU ODONGO	30,000.00
60005751	FLORENCE ANYANGO BUYU ODONGO	45,600.00
60005752	RIZIKI JUMA ALI	33,600.00
60005753	EDITH KHASANDI FEDHA	12,900.00
60005754	EDITH KHASANDI FEDHA	30,000.00
60005755	CAROLINE KOKI MUTHIANI	60,000.00
60005756	BILHA WAGIKONDI WAMPUGU	30,000.00
60005757	ANNE BRENDA MUNYENGO	30,000.00
60005758	EMMA KWAMBOKA BOSIRE	33,600.00
60005759	MARGARET MOKEIRA MATURA	4,000.00
60005760	WANJIRU MARY MWANGI	33,600.00
60005761	FIDDY ANYANGO OCHAR	36,000.00
60005762	FIDDY ANYANGO OCHAR	33,600.00
60005763	PATRICIA CHEPKIRUI SOI	36,000.00
60005764	PATRICIA CHEPKIRUI SOI	33,600.00
60005765	SELERINA W SHESHE	64,000.00
60005766	SELERINA W SHESHE	30,000.00
60005767	SELERINA W SHESHE	33,600.00
60005768	SELERINA W SHESHE	30,000.00
60005769	JOHN BOSCO MAINGI	33,600.00
60005770	JOHN BOSCO MAINGI	100,800.00
60005771	JOHN BOSCO MAINGI	109,200.00
60005772	JOHN BOSCO MAINGI	18,900.00
60005773	JAMES NYANGAU GEKUBE	33,600.00
60005774	JOSEPH CHEGE NJERU	30,000.00
60005775	ALICE WANJIKU NDERITU	30,000.00
60005776	MARGARET NYAYWERA	42,000.00
60005777	MARGARET NYAYWERA	126,000.00
60005778	MARGARET NYAYWERA	58,600.00
60005779	MARGARET NYAYWERA	81,000.00
60005780	KENNEDY MATIBA OKUMU	32,000.00
60005781	Jemimah Mumbi Kihara	18,900.00
60005782	Jemimah Mumbi Kihara	32,000.00
60005783	Kennedy Nyaga Ireri	18,900.00
60005784	Kennedy Nyaga Ireri	32,000.00
60005785	DORIS AKINYI LIGOGO	

of the *Journal of the American Medical Association* (JAMA) and the *New England Journal of Medicine* (NEJM).

The *Journal of the American Medical Association* (JAMA) is a peer-reviewed medical journal that publishes research, clinical practice, and medical education. It is one of the most influential medical journals in the world.

The *New England Journal of Medicine* (NEJM) is a peer-reviewed medical journal that publishes research, clinical practice, and medical education. It is one of the most influential medical journals in the world.

60005786	BERYL AKINYI OCHIENG	33,600.00
60005787	KEMUNTO NAOMI KIMASIGI	36,000.00
60005788	KEMUNTO NAOMI KIMASIGI	33,600.00
60005789	ANGELINE ACHIENG KWENA	32,000.00
60005790	ANGELINE ACHIENG KWENA	30,000.00
60005791	ANGELINE ACHIENG KWENA	69,600.00
60005792	ABRAHAM MUCHIRI WACHIRA	42,000.00
60005793	EDWINE ODHIAMBO ODERO	33,600.00
60005794	NICHOLAS KIPKOECH	73,200.00
60005795	WILSON MAINA WACHIRA	43,800.00
60005796	GRACE MUMO MULI	33,600.00
60005797	COMMISSIONER OF VAT	8,580.00
60005798	NATIONAL SOCIAL SECURITY FUND	489,060.00
60005800	COMMISSIONER OF VAT	6,896.55
60005802	Subalink Investment Limited	393,103.45
60005803	AMBROSE DODWELL KURE	20,000.00
60005804	AMBROSE DODWELL KURE	20,000.00
60005805	ROSEMARY WANJIRU GICHCHI	25,200.00
60005806	CAROLINE KOKI MUTHIANI	11,340.00
60005807	AMINA MATANO	50,000.00
60005808	ROSE EMILY MURIAN	10,000.00
60005809	FERDINAND GANGA (ANLEP)	90,000.00
60005810	FLORENCE ANYANG'U NYU ODONGO	11,000.00
60005811	EDITH KHASANDI FEDHA	5,000.00
60005812	EDITH KHASANDI FEDHA	6,000.00
60005813	CAROLINE KOKI MUTHIANI	32,000.00
60005814	CAROLINE KOKI MUTHIANI	32,000.00
60005815	MARGARET MOKEIRA MATURA	20,000.00
60005816	JOHN BOSCO MAINGI	45,000.00
60005820	ELIJAH SIROR KEMBOI	31,600.00
60005824	AMINA MATANO	50,000.00
60005825	ANGELINE ACHIENG KWENA	54,600.00
60005826	ABRAHAM MUCHIRI WACHIRA	54,600.00
60005827	BONIFACE MUTHAMA MUKEKI	30,000.00
60005828	ROSE EMILY MURIANKI	10,000.00
60005829	CAROLINE KOKI MUTHIANI	18,900.00
60005830	EMMA KWAMBOKA BOSIRE	20,000.00
60005831	SELERINA W SHESHE	20,000.00
60005832	SELERINA W SHESHE	20,000.00
60005833	DORIS AKINYI LIGOGO	30,900.00
60005834	ELIJAH SIROR KEMBOI	18,900.00
60005835	DAVID MUINDU KAKUTA	6,000.00
60005836	LINKEAGES LIMITED	250,603.45
60005837	AMBROSE DODWELL KURE	300,000.00
60005838	PATRICK NGURE MAINA	300,000.00
60005839	JOHN BOSCO MAINGI	65,250.00
60005840	WANA ANGA COOPERATIVE SAVINGS AND	34,248.80
60005841	WANA ANGA COOPERATIVE SAVINGS AND	34,026.60
60005842	COMMISSIONER OF VAT	51,486.00
60005843	COMMISSIONER OF INCOME TAX	89,585.65
60005844	STATE DEPARTMENT FOR MARITIME AND	298,618.80
60005845	THIRD OPTION LOGISTICS LAPTOP	442,241.40
60005846	KRA WITHHOLDING	5,862.05
	KRA WITHHOLDING	7,413.80
	KRA WITHHOLDING	8,674.60
	KRA WITHHOLDING	7,758.60
	KRA VAT	
TOTALS		8,660,382.40

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

DATE	REFERENCE (VI NO.)	PARTICULARS	AMOUNT

	TOTAL		

3. PAYMENT IN THE BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
	TOTAL		

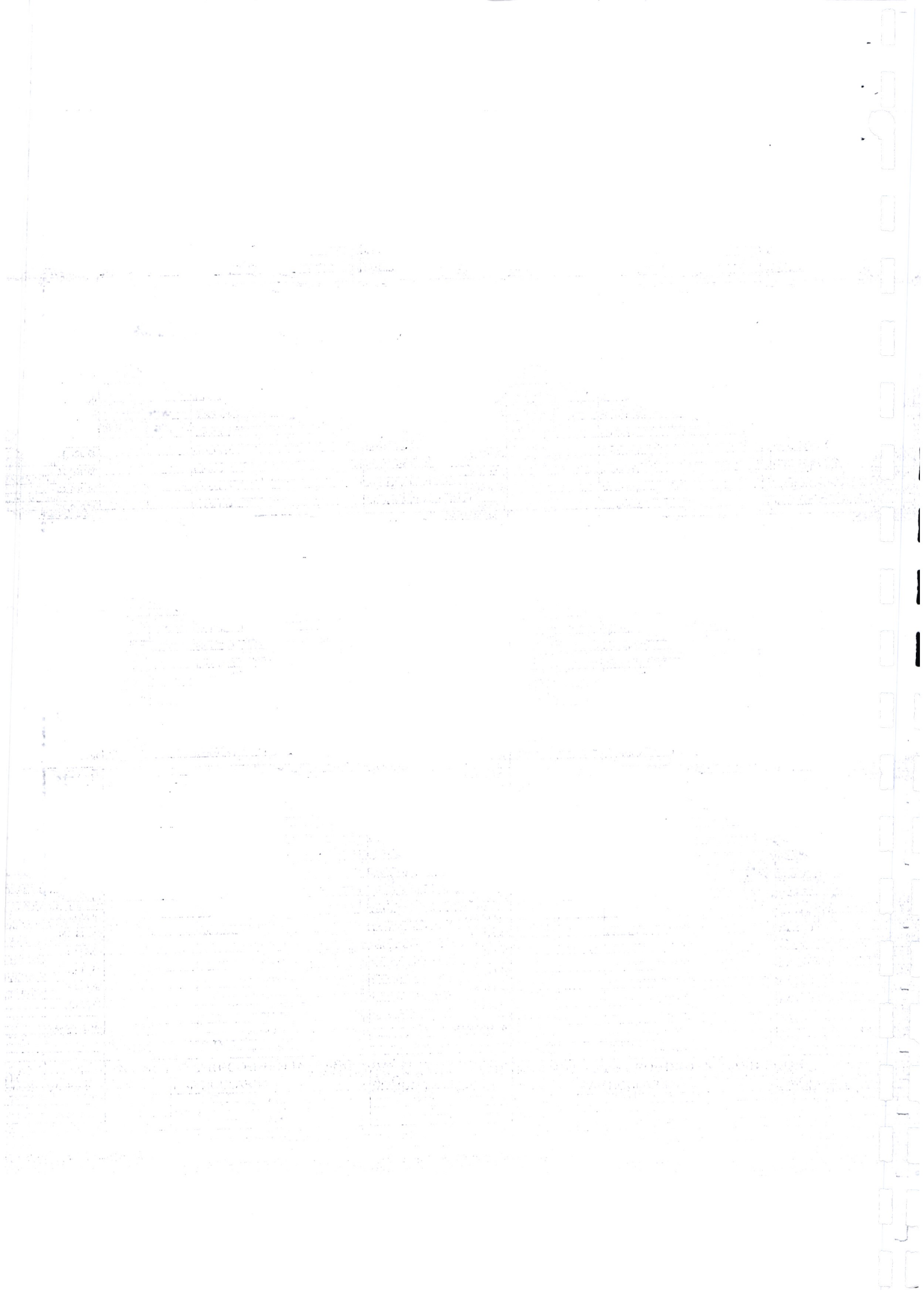
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT.			
DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
	TOTAL		

PREPARED BY: Jemirah Murihi
SIGN: [Signature]



Recurrent

			STATE DEPT FOR SHIPPING MARITIME:999999				
			THIRD OPTION LOGISTICS				
			0060005846				
			STD0319/3				
154	25/07/2022	25/07/2022	FT22206MHMY9 Account Transfer		656,316.00	0.00	0.00
			RECOVERY OF UNSPENT BALANCES				
			REF:AG.17/01 VOL20(50) DD 25072022				
155	28/07/2022	28/07/2022	FT22209PDXXW6 Exchange Issue		0.00	7,946,184.85	7,946,184.85
156	29/07/2022	29/07/2022	FT22210GBTHH TRFS Payments		1,817,484.25	0.00	6,128,700.60
			0060005885				
			STD0002/1				
Totals					11,319,954.40	8,057,904.85	
Closing Balance							6,128,700.60



BANK OF
KENYA



CENTRAL
BANK OF
KENYA

Haji Seifia Avenue
P.O. Box 60000, 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 18, 2022

CERTIFICATE OF BALANCES

Customer: 138664

STATE DEPT FOR SHIPPING
MARITIME

Balance

Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000384344	REC-STATE DEPT FOR SHIPPING AND MAR	KES	9,340,750.15
1000384368	L-EP-STATE DEPT FOR SHIPPING AND MAR	KES	1,311,735.65
1000516305	DEV - STATE DEPT FOR SHIPPING & MAR	KES	1,464,600.00
1000516313	CBK165-STATE DEPT FOR SHIPPING & MA	KES	0.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

Salaries

Office

Travel

7752.60

8324998.15

1015752.00

9340750.15

Ex K is

withholding

7413.80

11120.70

12931.05

51486.00

89585.64

298618.20

471156.00

656316.00

1127472.00

Total Payments

Refers

Grand Total

Total Payments

Bill oflnd

BOARD OF SUPERVISOR

Meeting K Okumu

Chairman

Meeting K Okumu

01/17/22

680367.25

Meeting K Okumu

Members

Meeting K Okumu

01/17/22

Meeting K Okumu

Members

Meeting K Okumu

01/07/2022

2.11.22

SSR

SSR

01/17/2022

REPUBLIC OF KENYA

BANK RECONCILIATION -DEV.

AS AT 30TH JUNE 2022

		Sh.	Sh.
Balance as per bank Certificate			1,464,600.00
Less	1. Payments in Cashbook not yet recorded in Bank Statement		(682,275.85)
	2. Receipts in Bank Statement not yet recorded in Cashbook		
Add	3. Payment in Bank Statement not yet recorded in Cashbook		
	4. Receipts in Cash Book not yet Recorded in Bank Statement		
Cash Book Balance			782,324.15

I certify that I have verified the bank balance in the Cash Book with the bank statement and that the above reconciliation is correct

Signature



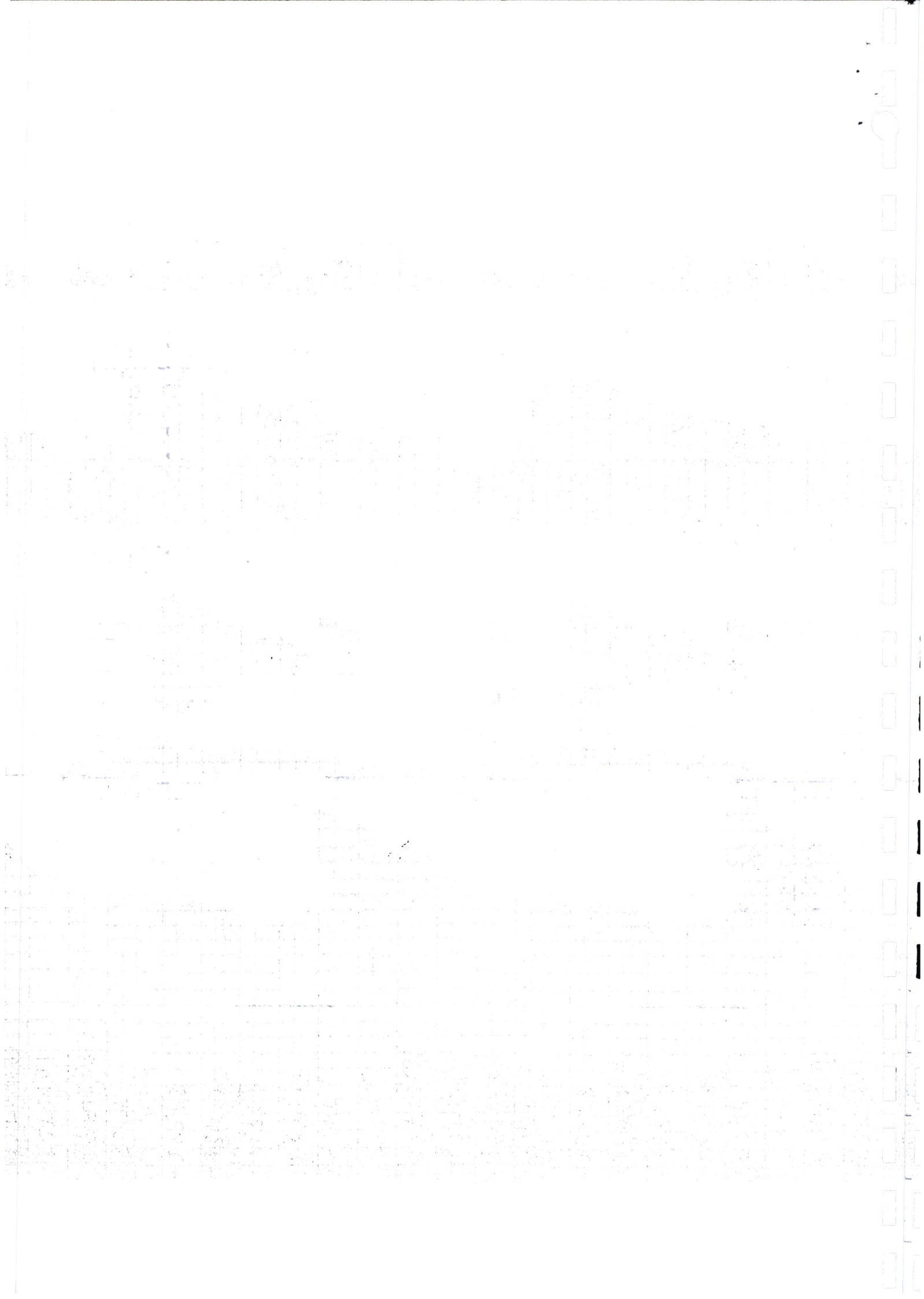
Date

30/6/22

For Principal Secretary

1. Payments in the cash book not in Bank Statement

DATE	PV.NO	PARTICULARS	AMOUNT
30/6/22	003	KRA	10,775.85
30/6/22	004	F. SHISIA	84,000.00
30/6/22	004	A. HARAKHE	84,000.00
30/6/22	004	M. NYAYWERA	70,000.00
30/6/22	004	J. CHIRA	70,000.00
30/6/22	004	S. MUNGAI	70,000.00
30/6/22	004	J.MAINGI	206,000.00
30/6/22	004	J.OTIENO	56,000.00
30/6/22	004	P.MAINA	31,500.00
TOTAL			682,275.85



Joint Partners

Backford

Board of Junior Members

Mathya K Okumu

Chairman

Caroline K Muthiani

Member

Angeline Kuma

Member

Edwin Odongo

Secretary

8071005

152100

78252415

758742415

Mathya K Okumu 01/7/2022

Caroline K Muthiani 01/7/2022

Angeline Kuma 01/07/2022

Edwin Odongo

Development

				STD04912				
11	06/07/2022	06/07/2022	FT221870VD0B	Returned RTGS Payment	0.00	614,224.15		782,324.15
				EQUITY BANK LIMITED				
				/ROCRSN ACCOUNT CLOSED				
				RNF TOM MBOYA LABOUR COLLEGE				
				YOUR MT 102 DATED 220706 OF				
				KES 614224				
				Account Transfer	168,100.00	0.00		614,224.15
12	25/07/2022	25/07/2022	FT222068MT8D	RECOVERY OF UNSPENT BALANCES				
				LETTER REF: AG 17/01 VOL20(51)				
				DD 22072022				
Total					1,464,600.00	614,224.15		
Closing Balance							614,224.15	

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 1 of 2

0. 30

om Date : 01-JUL-22 To : 30-JUN-22

DEP - STATE DEPT FOR SHIPPING AND MAR

nk : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384368

Balance as per bank certificate

1,311,735.65

Less --

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

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

Add --

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

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

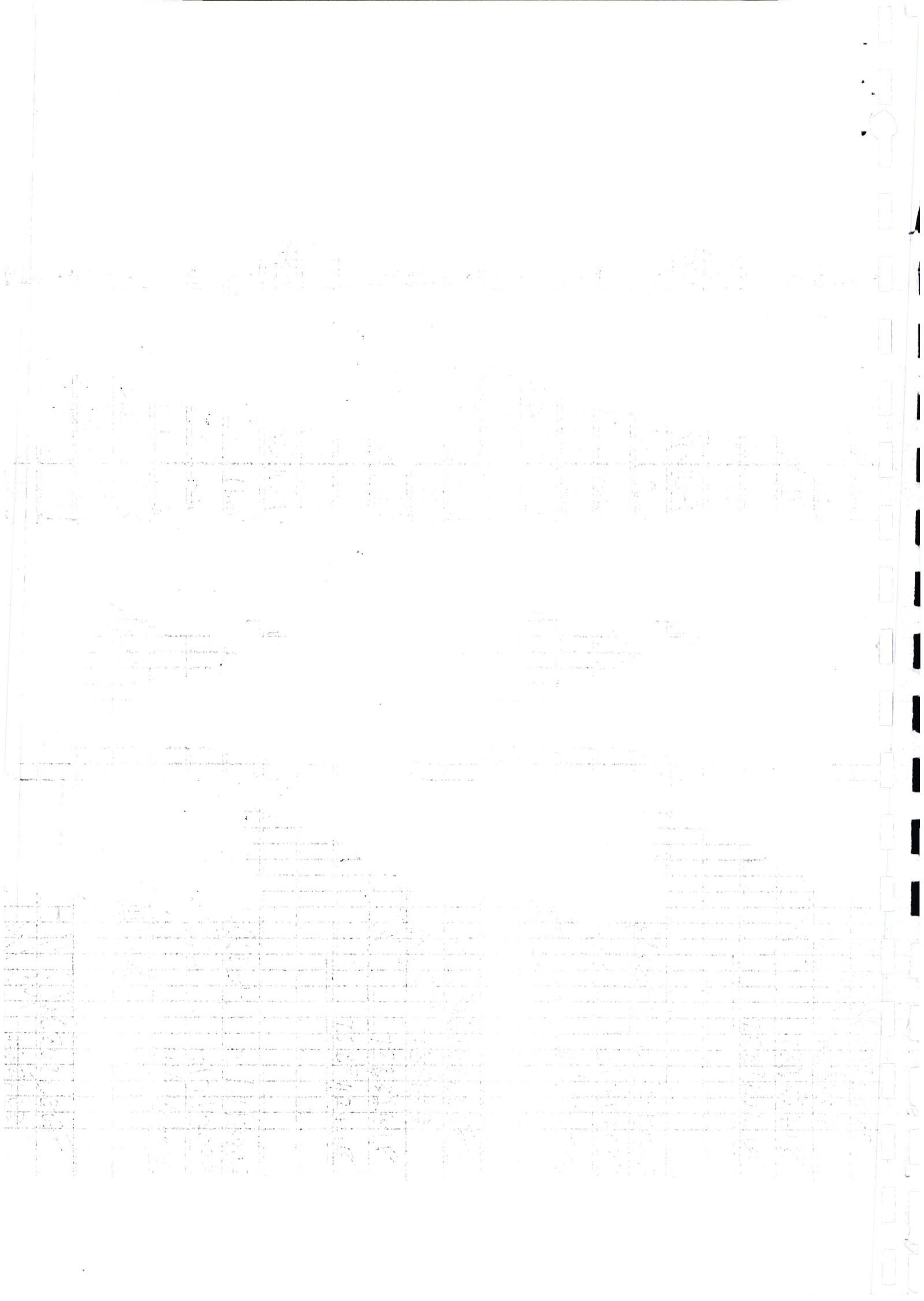
Bank Balance as per Cash Book

1,311,735.65

Reconciled by: Jemimah Mumbi Signature: [Signature] Date: 01/07/2022

Reviewed by: [Signature] Signature: [Signature] Date: 01/07/2022

Approved by: Signature: Date:



REPUBLIC OF KENYA
BANK RECONCILIATION

om Date : 01-JUL-22 To : 30-JUN-22

DEP - STATE DEPT FOR SHIPPING AND MAR

ank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384368

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

Cheque		Payee	Amount
No	Date		
Total :			

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

Receipts		Amount
No	Date	
Total :		

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

Cheque		Amount
No	Date	
Total :		

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

Receipts		Amount
No	Date	
Total :		

DEP-1093

PAYMENTS

7

F.O. 26 (Small)

date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
11/22	TESTA/R							
	NOMAD LYNK 4-1013-000000-731001		0527	001	BANK			2926187
65	Balchord							1013117/61
65	Retal Krmah							1311735.61
00	Balchord							1311735.61
65	Balchord	BOND OF SURVIV MEMBERS						01710022
		Okun K Moley		Chairman				01710022
		Caroline K Moley		Member				01710022
		Angeline K Moley		Member				01710022
		Bouline K Moley		Member				01710022

DEPOSIT ACCOUNT RECON.

NO.	CONTRACTOR	PURPOSE	GROSS PAY	AMOUNT RETAINED	DATES
1	Petmart Services Ltd	Partitioning and refurbishment of office in NSSF building 8th floor	5,366,116.00	536,609.30	18-12-2018
2	Petmart Services Ltd	Partitioning and refurbishment of office in NSSF building 8th floor	3,185,767.50	318,576.75	30-6-2019
3	Powerware systems Ltd	Supply, commissioning and installing of internet	3,213,459.30	321,349.90	3-6-2019
4	Powerware systems Ltd	Supply of commissioning and installing of internet	1,351,991.00	135,199.10	27-6-2019
	TOTALS			1,311,735.65	

Appendix I: Inter – entity confirmation letter

(Insert MDA Letterhead)

(Insert name of SAGA/Fund/Project name)

(Insert Address)

The (Insert MDA name here) wishes to confirm the amounts disbursed to you as at 30th June 2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by (Insert name of SAGA/SC/Fund/Project) as at 30 th June 2022							
Reference Number	Date Disbursed	Amounts Disbursed by (Insert name of MDA) as at 30 th June 2022				Amount Received by (SAGA/SC/Fund/Project) as at 30 th June 2022 (Kshs) (E)	Differences (Kshs) (F)=(D=E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter – Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FI21253 H3272	10-9-21	52,500,000	—	—	52,500,000	52,500,000	—
FI21340 C804F	7-12-21	57,500,000	—	—	57,500,000	57,500,000	—
	28-3-22	50,000,000	—	—	50,000,000	50,000,000	—
FI2215 4TFV03	2-6-22	60,000,000	—	—	60,000,000	60,000,000	—
Total					220,000,000	220,000,000	—

A-1-A Collected in the FY 2021/2022 125,175,885 —
I confirm that the amounts shown above are correct as of the date indicated

Head of Accounts Department

Name Dollyn Chebosi Signature [Signature]

Date 26/7/2022

Yours sincerely

Insert name of responsible officer and sign

Copy to: Director General Accounting Services and Quality Assurance,

National Treasury

"G"

Name of the MDA: KENYA MARITIME AUTHORITY

SEMI-AUTONOMOUS GOVERNMENT AGENCIES (SAGAs) BUDGET PERFORMANCE

CURRENT TRANSFERS TO SAGAs For FY 2021/22 (as at 30th June 2022)

Name of the SAGA	Revised Budget Estimates FY 2021/22 (KShs)	Receipts (KShs)		Expenditure (KShs)			Total Expenditure	
	A-1-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
1 Kenya Maritime Authority	1483,000.00	1,030,887,614.89		1,030,887,614.89	376,076,240.04	406,951,242.06	16,988,971.59	890,016,459.69
2								
3								
Total								

CAPITAL TRANSFERS TO SAGAs For FY 2021/22 (as at 30th June, 2022)

Name of the SAGA	Revised Financial Estimates FY 2021/22 (KShs)	A	Receipts (KShs)		Expenditure (KShs)			
			Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure
1	660,000,000.00	660,000,000.00		660,000,000.00	-	153,482,525.77	-	153,482,525.77
2								
3								
Total								

Prepared by:

Signed:

Approved by:

Signed:

Date:



KENYA NATIONAL SHIPPING LINE LTD.

Cannon Towers II, Moi Avenue,
P.O. Box 88206-80100, Mombasa
Tel: 0202300015, 17, 0700 510 592
E-Mail: admin@knsi.co.ke,
www.knsi.go.ke

Appendix I: Inter-entity conformation letter

Confirmation of amounts received by Kenya National Shipping Line Limited as at 30 June, 2022.

Amounts disbursed by State Department for Shipping and Maritime as at 30 June, 2022						Amounts Received by (SAGA/SC/Fund/Project) as at 30 June 2022 (Kshs) (E)	Differences (Kshs) (F) = (D-E)
No	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D) = (A+B+C)		
	10/09/2021	17,000,000.00	-	-	17,000,000.00	17,000,000.00	
	06/12/2021	17,000,000.00	-	-	17,000,000.00	17,000,000.00	
	09/03/2022	17,000,000.00	-	-	17,000,000.00	17,000,000.00	
	13/06/2022	17,000,000.00	-	-	17,000,000.00	17,000,000.00	
Total					68,000,000.00	68,000,000.00	

IB: NSL internally generated revenue (A-I-A) for FY 2021/2022 is Kshs. 2,139,716/-

confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Signature: GERARD KAMAU

Date: 25/07/2022

Signature: [Signature]

25 JUL 2022

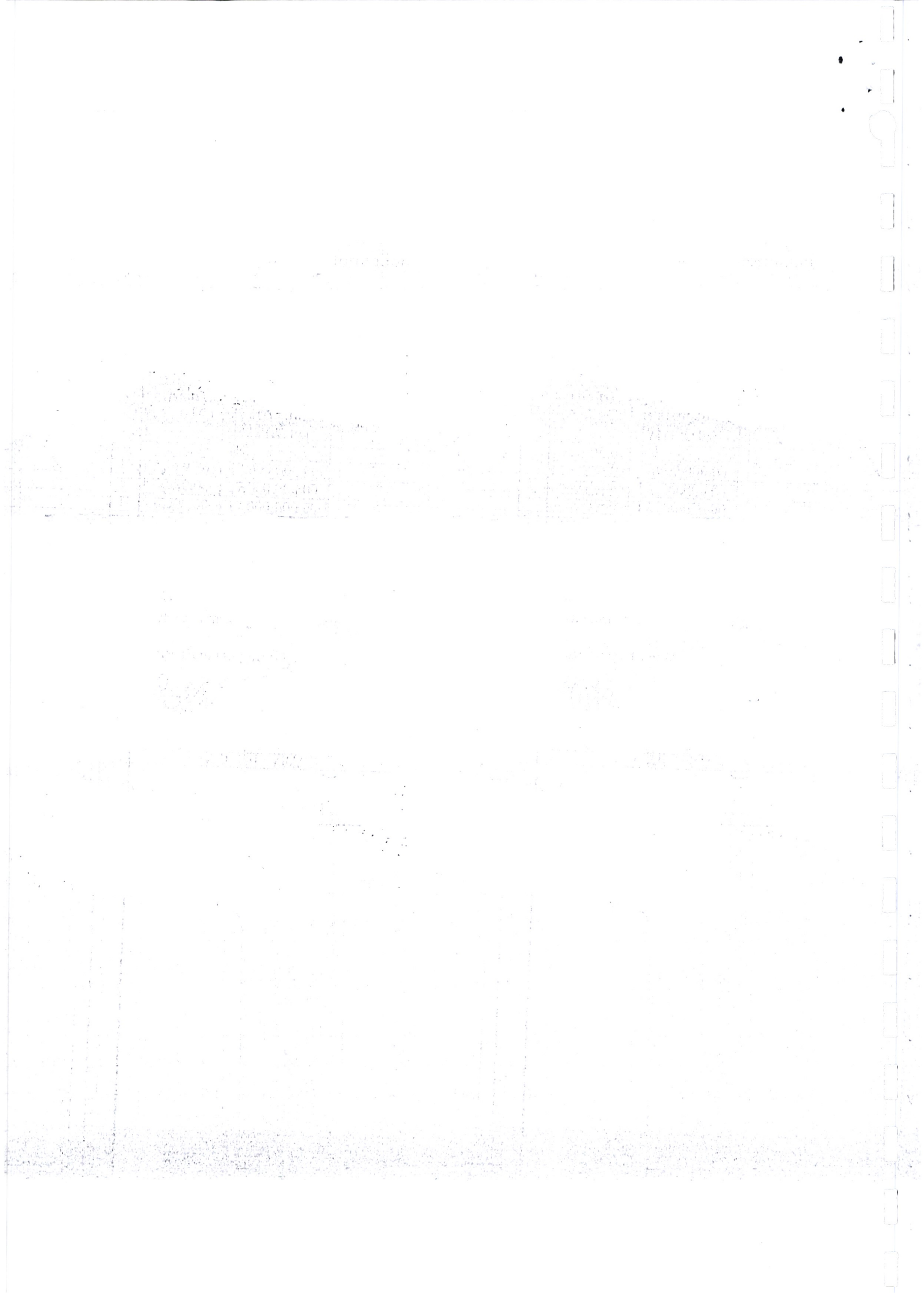
Director General
Accounting Services and Quality Assurance
National Treasury



Miscellaneous Receipt Register

Receipt Date	Receipt Number	Document	GL Date	Receipt Amount	Receipt Description
4-Aug-21	10930000269	10930000269	4-Aug-21	8,272,562.50	EXCHEQUER RECEIPT FOR AUGUST 2021
16-Aug-21	10930000270	10930000270	16-Aug-21	1,200,000.00	EXCHEQUER RECEIPT FOR AUGUST 2021
30-Aug-21	10930000271	10930000271	30-Aug-21	7,554,046.00	EXCHEQUER RECEIPT FOR AUGUST 2021
3-Sep-21	10930000272	10930000272	3-Sep-21	66,069,558.90	EXCHEQUER RECEIPT FOR SEPTEMBER 2021
21-Sep-21	10930000273	10930000273	21-Sep-21	348,000.00	EXCHEQUER RECEIPT FOR SEPTEMBER 2021
28-Sep-21	10930000274	10930000274	28-Sep-21	8,054,050.00	EXCHEQUER RECEIPT ON 28-09-2021
26-Oct-21	FT212996PL2X	10930000275	26-Oct-21	22,321,974.00	Being exchequer receipts
1-Nov-21	FT21305VKMWW	10930000285	1-Nov-21	1,705,057.20	Being exchequer receipts
9-Nov-21	FT21313GC84H	10930000286	9-Nov-21	6,919,037.00	BEING EXCHEQUER RECEIPTS
12-Nov-21	FT21316NXSOK	10930000287	12-Nov-21	8,850,531.00	BEING EXCHEQUER RECEIPTS
25-Nov-21	FT21329S8	10930000288	25-Nov-21	1,956,157.00	BEING EXCHEQUER RECEIPTS
1-Dec-21	FT21335KCFGW	10930000289	1-Dec-21	84,738,178.00	BEING EXCHEQUER RECEIPTS
16-Dec-21	FT21350N2C8T	10930000290	16-Dec-21	3,251,385.00	BEING EXCHEQUER RECEIPTS
24-Dec-21	FT21358NRZBM	10930000291	24-Dec-21	9,534,183.00	BEING EXCHEQUER RECEIPTS
29-Dec-21	FT21363WOKZG	10930000283	29-Dec-21	3,486,160.00	Being exchequer receipts
18-Jan-22	FT22018RP95H	10930000292	18-Jan-22	3,742,920.00	RECURRENT EXCHEQUER RECEIPTS
31-Jan-22	FT2203128S19	10930000297	31-Jan-22	8,257,880.00	Exchequer Receipts- REC
14-Feb-22	FT22045ZVZMX	10930000293	14-Feb-22	4,046,975.00	RECURRENT EXCHEQUER RECEIPTS
25-Feb-22	FT22056WFNZF	10930000294	25-Feb-22	7,987,440.00	RECURRENT EXCHEQUER RECEIPTS
2-Mar-22	FT22061YX93H	10930000295	2-Mar-22	76,204,242.00	RECURRENT EXCHEQUER RECEIPTS
24-Mar-22	FT2208320JIM	10930000296	24-Mar-22	10,327,406.00	RECURRENT EXCHEQUER RECEIPTS

5-May-22	FT22125C4DJC	10930000298	5-May-22	9,460,400.00	RECURRENT EXCHEQUER RECEIPTS
31-May-22	FT221518T2V1	10930000299	31-May-22	85,698,561.85	RECURRENT EXCHEQUER RECEIPTS
11-Jun-22	FT22104CF5ST	10930000300	11-Jun-22	7,928,413.00	RECURRENT EXCHEQUER RECEIPTS
11-Jun-22	FT22112RCQJ5	10930000306	11-Jun-22	1,964,731.00	Exchequer Receipts - REC
15-Jun-22	FT221664VZ8Q	10930000302	15-Jun-22	12,432,615.00	RECURRENT EXCHEQUER RECEIPTS
30-Jun-22	FT22175ZBNT1	10930000304	30-Jun-22	16,078,500.00	BEING RECURRENT EXCHEQUER RECEIPTS
30-Jun-22	FT22181SZF21	10930000305	30-Jun-22	2,914,650.55	Exchequer Receipts - REC
				481,328,614.00	



OUTSTANDING IMPREST REGISTER

01-SEP-22 11:41 AM

RO	DATE:01-JUL-2021	TO DATE:30-JUN-2022	For: <u>State Department for Marinetime</u> <u>Affairs</u>
/	Particulars	Desgination	Amount
99	409	NICOLETTE KARIMI MBWIRIA	N.A.
			112,740.00
080	520	SIMON NGANGA MUNGA	NYAM Economist
			84,000.00
03		ELIZABETH NYAKERARIO NYANDIEKA	N.A.
			63,958.00
Total			260,698.00

Table 3: schedule of pending bills

Bills verified and payable prior years

S/No	Invoice Date	Invoice No	Supplier name	Item Description	Amount Kshs	Classification
1	14/9/2018	1136	Dairy Training College	Conference facility	190,000	Services
2	8/05/2020	195	Rex Kiosk	Newspapers	226,200	Goods
3	29/5/2019	TIN19050738	LongRock Tours and Travels	Air tickets	512,525	Services
4	29/5/2019	KSB/123	Kenya Safari Lodge	Conference facilities	286,000.00	Services
5	14/9/2021	6186840 6186841	MFI	Kyocera Toner TK 8345K	49,500.00	Goods

Bills under verification prior years

S/No	Invoice Date	Invoice No	Supplier name	Item Description	Amount Kshs	Status
1	23/8/2019	1806	Machakos University Hotel & Conference Centre	Provision of conference facility	291,000.00	Services

Bills under verification 2021/2022

S/No	Invoice Date	Invoice No	Supplier name	Item Description	Amount Kshs	Status
1	1/11/2021	13607	Ride on agencies	Provision Of Airticket Nrb-Lamu -Nrb Halakhe Aden	39,885	Services
2	11/11/2021	13624	Ride on agencies	Provision of Airticket Nrb-Mombasa-Nrb Shisia Fredrick	102,990	Services

				Halakhe Adan Gathuthu Rose		
3	9/12/2021	13667	Ride on agencies	Provision of Airticket Nrb-Mombasa- Nrb Sishia Fredrick	39,850	Services
4	7/3/2022	13754	Ride on agencies	Provision of Air Ticket Nrb-Entebbe -Nrb Siror Elijah Nyakerario Elizabeth Mutugu Joseph	239,040	Services
5	22/2/2022	137756	Ride on agencies	Provision of Airticket Nrb – Mombasa-Nrb Harakhe Adan	35,250	Services
6	26/10/2021	3717	GAA	Tender notice 1/8 color Run date;26/10/2021	98,793.25	Services
7	16/11/2021	3861	GAA	Tender notice run date 6/11/2021	98,793.25	Services
8	18/1/2022	4147	GAA	Tender notice run date 18/1/2022	146,079	Services
9	24/6/2022	216	World Bomoh Investment	Supply of laptops	750,000.00	Goods
10	24/1/2022	064	Tule Tutu Group Limited	Supply of workstations	645,000.00	Goods
11	19/5/2022	025	Number Seven Agencies	Supply of executive chairs/clothing hangers	428,100	Goods

12	29/3/2022	1564	Powerware Systems Ltd	Supply, installation, testing and commissioning of data and voice network at NSSF Annex 8 th floor	244,487	Works
13	3/9/2021	2808	Machakos University Hotel & Conference Centre	Provision of conference facility	696,000.00	Services
14	12/2/2022	3035	Machakos University Hotel & Conference Centre	Provision of conference facility	164,000.00	Services
14	10/8/2021	2773	Machakos University Hotel & Conference Centre	Provision of conference facility	354,000	Services
15	8/12/2021	2963	Machakos University Hotel & Conference Centre	Provision of conference facility	195,000.00	Services

Classification of Pending Bills

Classification	Bills verified and payable prior years	Bills under verification prior years	Bills under verification 2021/2022	Total
Goods	275,700	-	1,823,100	2,098,800
Services	988,525	291,000	2,209,681	3,489,206
Works	-	244,487	-	244,487
Total	1,264,225	535,487	4,032,781	5,832,493



File Copy
19/8/22

MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING,
URBAN DEVELOPMENT AND PUBLIC WORKS
STATE DEPARTMENT FOR SHIPPING & MARITIME AFFAIRS

INTERNAL AUDIT UNIT

TO: Principal Secretary
Shipping & Maritime Affairs

FROM: Head of Internal Audit

REF: MOTIHUD/QMS/IAD/STRAT. PLAN/VOL.1 (4)

DATE: 19th August, 2022

RE: APPOINTMENT OF TASKFORCE TO UNDERTAKE
PREPARATION OF A THREE (3) YEAR STRATEGIC PLAN
FOR INTERNAL AUDIT DEPARTMENT

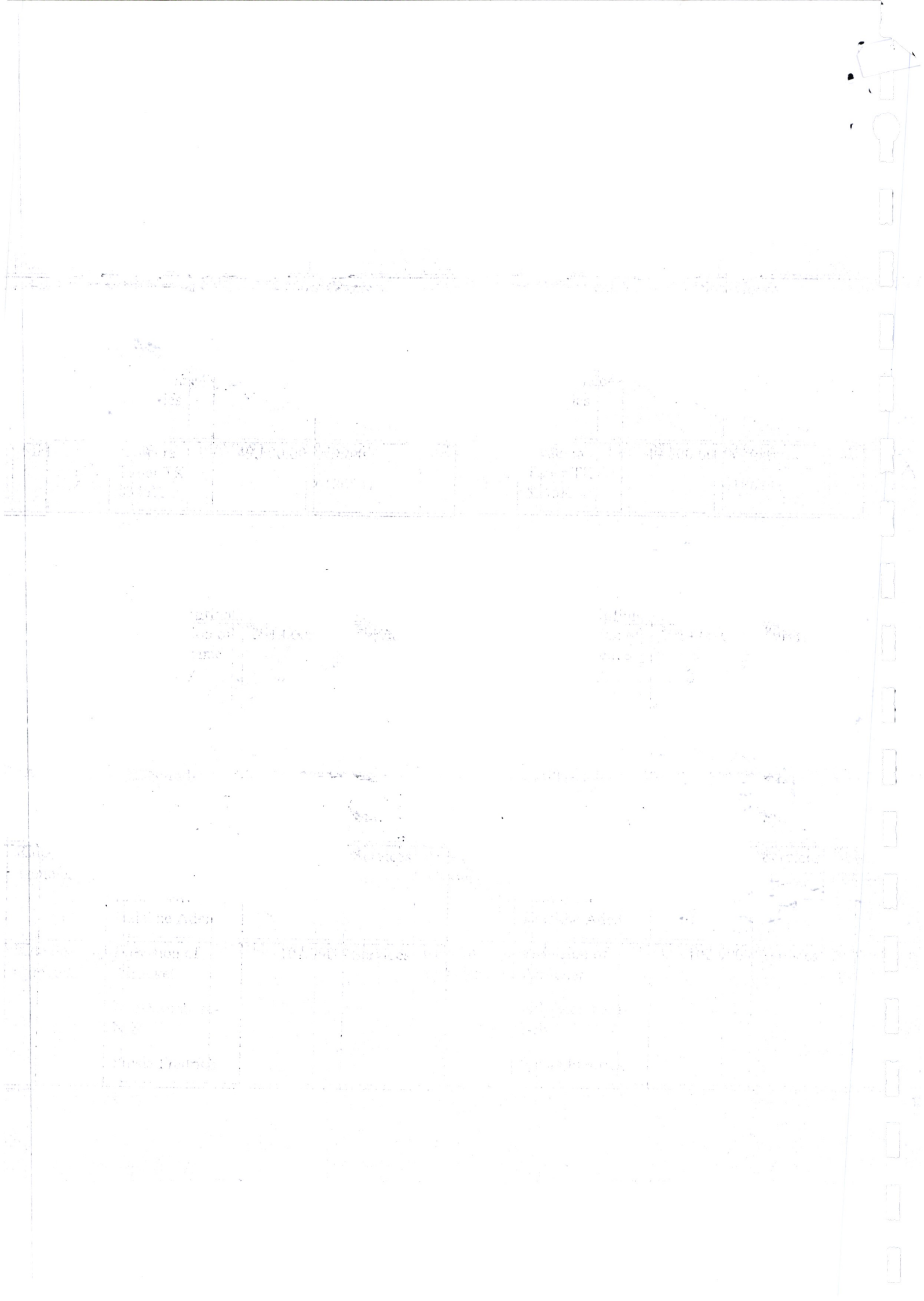
Pursuant to our memo ref: MOTIHUD/QMS/IAD/GEM MEMO/VOL.1 (86) dated 17th June, 2022 (copy attached), we are requesting for facilitation of the under listed officers who will join the audit team on the strategic plan exercise.

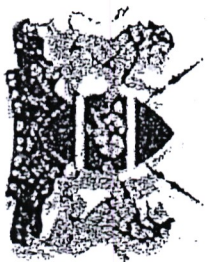
The exercise will take ten (10) days starting from 22nd August, 2022 and the arrival date will be on 21st August, 2022.

No.	Name	Designation	J/G	Days	Rate	Total
1.	Chira Maina	CFO		10	14,000	140,000.00
2.	Simon Mungai	PE	P	10	14,000	140,000.00
3.	Kenedy Okumu	AS	K	10	11,200	112,000.00
4.	Driver			10	6,300	63,000.00
	Conference	4pax@3500*10				140,000.00
Grand Total						595,000.00

CPA Samuel Mburu

Deputy Internal Auditor General



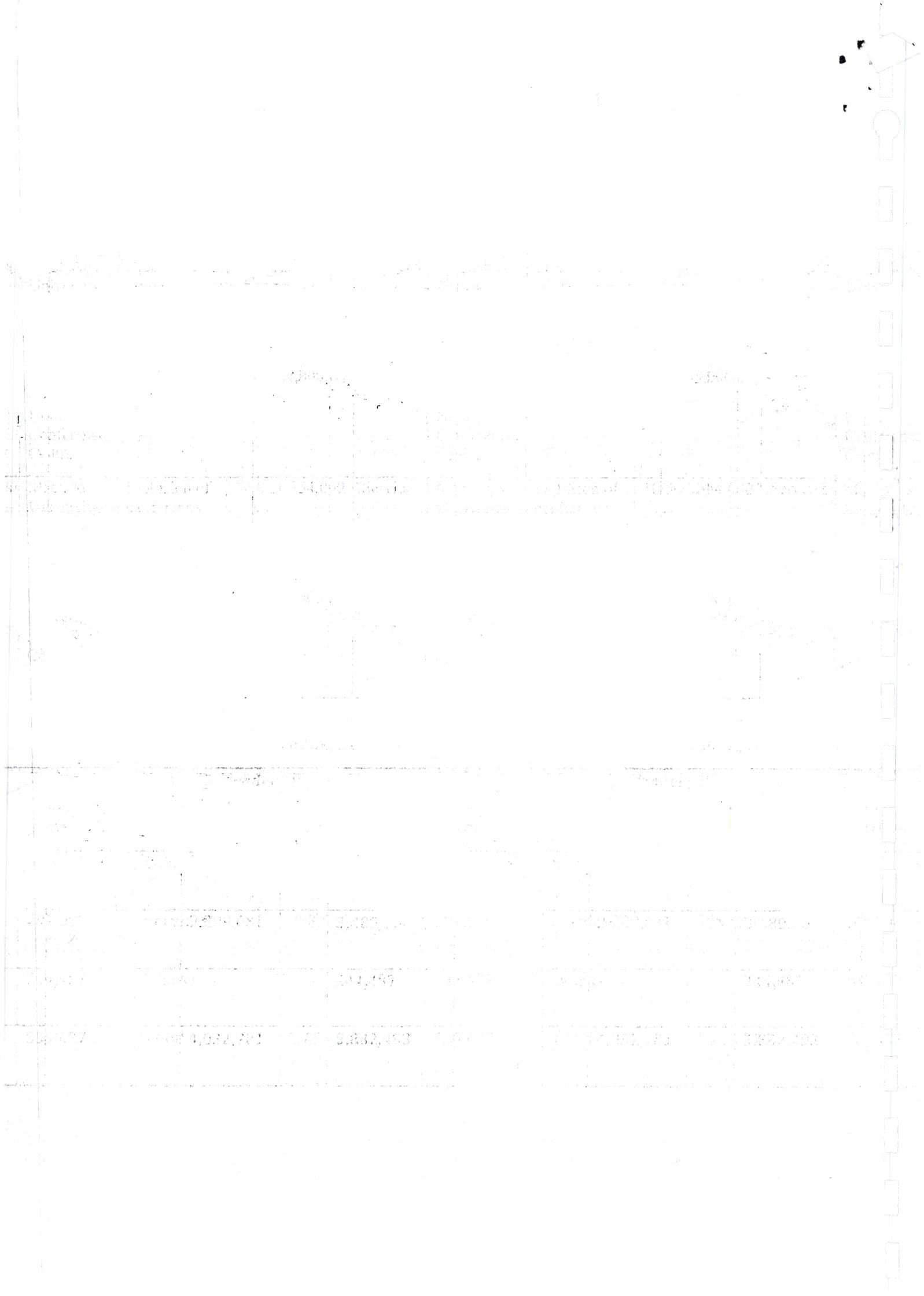


MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING,
URBAN DEVELOPMENT AND PUBLIC WORKS

ATTENDANCE LIST

MINISTERIAL INTERNAL AUDIT STRATEGIC PLAN WORKSHOP HELD AT MERICA HOTEL FROM 21ST TO 30TH
AUGUST, 2022

S/NO	NAME	DESIGNATION	EMAIL	MOBILE PHONE NO	DATE	SIGNATURE
01	CRA Samuel Muburu	IDIA C	Samuel.muburu@ internal.audit.go.ke	0721631848	22/08/22	
2	Peter Mwendu	SAIAG	mpeter@volvo.co.ke	0725768054	22/08/22	
3	Purity Mwikumi	RECON	Pmwikumi@gmail.com	0724688337	22/08/22	
4	Anthony K. Mwachira	IA1	tonykw54@gmail.com	07238150389	22/08/22	
5	CPA Joann Njagi	SAI	joannnjagi@gmail.com	0724689141	22/08/22	
6	Lavender Juma	IA1	velndelari@gmail.com	07170991874	22/08/22	
7	Harrison Mwangi	SAI	harrisonmwangi@gmail.com	0720341147	22/08/22	



• *Staphylococcus aureus*

Day's Men

057702

[illegible]

12-10-1960

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26