

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 05 NOV 2020

DAY.

Thurs

OF

TABLED
BY:

Hon. Emmanuel Wangari
The Majority Whip

CLERK-AT
THE-TABLE:

Wanjiru Ndindin

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR TRANSPORT

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



STATE DEPARTMENT FOR TRANSPORT

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

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

Table of Contents	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	iii
II. FORWARD BY THE CABINET SECRETARY	v
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	x
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR TRANSPORT	xi
V. STATEMENT OF RECEIPTS AND PAYMENTS	1
VI. STATEMENT OF ASSETS AND LIABILITIES	2
VII. STATEMENT OF CASH FLOWS	3
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	5
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	6
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	7
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	8
XII. SIGNIFICANT ACCOUNTING POLICIES	9
XIII. NOTES TO THE FINANCIAL STATEMENTS	14

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- Cabinet Secretary – **James Wainaina Macharia, EGH**
- Principal Secretary – **Esther Koimett, CBS**
- Senior Management;
 - Director Administration – **David Ole Shege**
 - Director Air Accident marine – **Martyn Lunani**
 - Director Road Transport - **Martin Eshiwani**
 - Director Air Transport – **Nicholas Bodo**
 - Chief Finance Officer – **Johnson Wambugu**
 - Head of Accounting Unit- **P. Karanja**

(c) Fiduciary Management

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

No.	Designation	Name
1.	Cabinet Secretary	James Wainaina Macharia, EGH
2.	Accounting Officer	Esther Koimett, CBS

(d) Fiduciary Oversight Arrangements

Members of the Budget Implementation Committee were appointed as guided by the Treasury's Circular at the beginning of the Financial Year ended 2018/19. All the audit queries that were raised during the year were scrutinized by the Committee and the reports were shared with the Executive for implementation in the areas which were affected. Also, a major oversight role was provided by the Parliamentary Accounts Committee. They had meetings with the State Department officers led by the Accounting officer and sought responses for the issues which were raised by the Auditor General. The department addressed the issues as was required to the satisfaction of the Committee before the issues were discharged. Further, development partners assisted in monitoring the projects and issuance of no objection before the expenditures were incurred.

(e) State Department for Transport Headquarters

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

State Department for Transport Contacts

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

(f) State Department for Transport Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

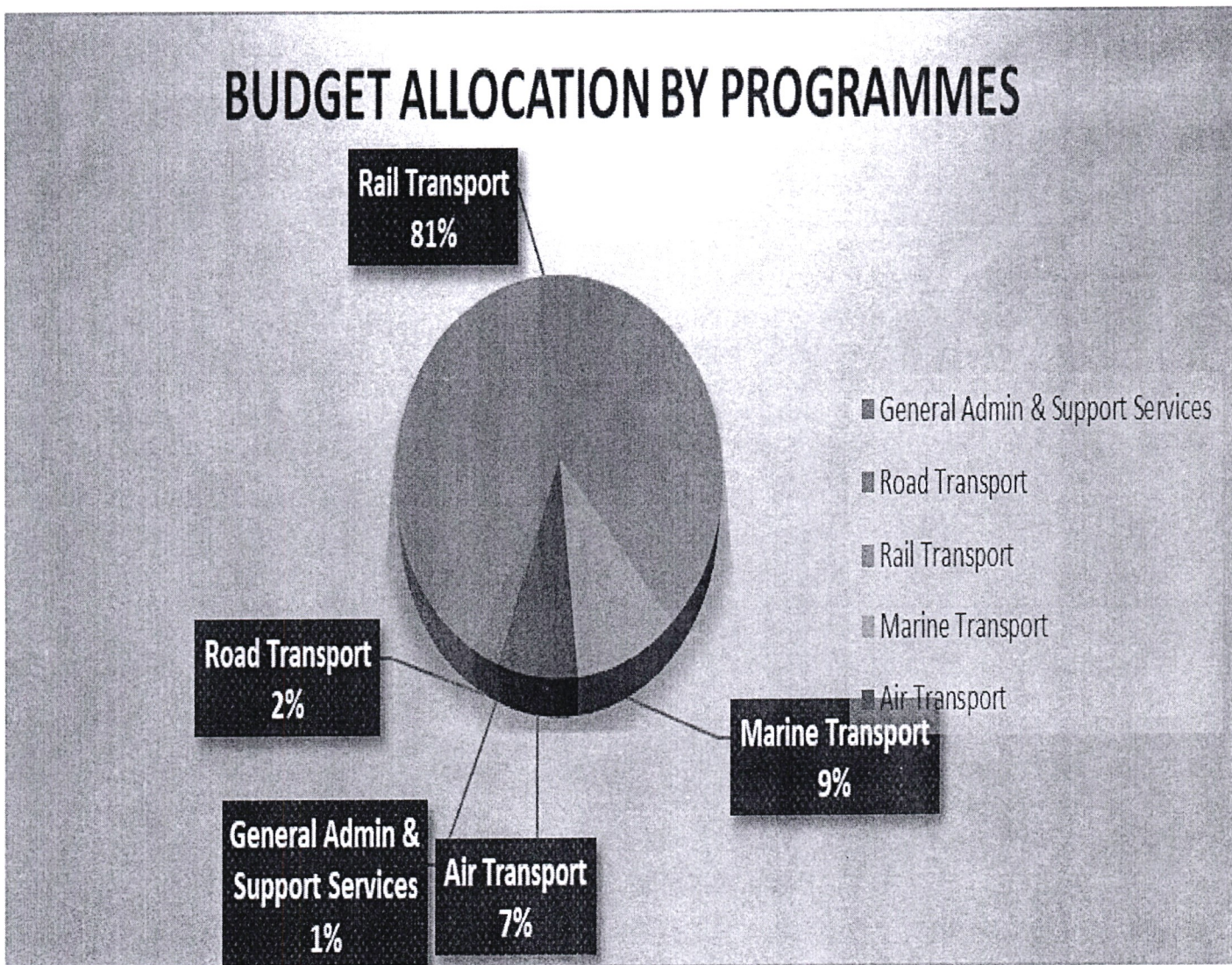
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CABINET SECRETARY

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

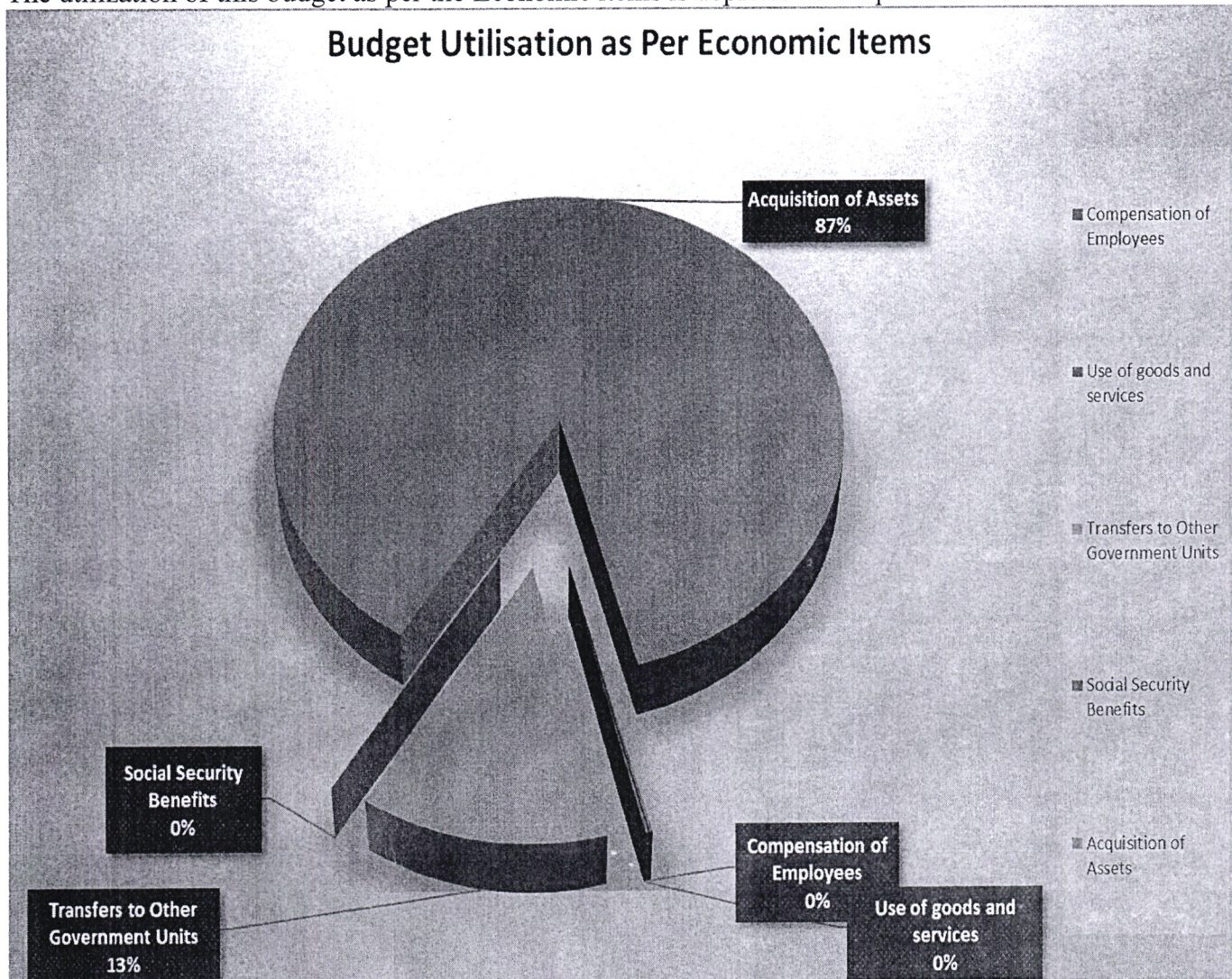
The total budget for the State Department was Kshs **131,933,571,651**.

The pie chart below depicts the budget allocation by Programmes, 81% of which belonged to Rail Transport while the balance was distributed among Road Transport 2%, Marine Transport 9%, Air Transport 7%, and General Administration and Support Services 1%.



Reports and Financial Statements For the year ended June 30, 2019

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



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

During the period under review, major achievements were realized through implementation of various projects and programmes including ongoing development of airstrips and aerodromes in the country to support aviation activities. These include Malindi International Airport; Isiolo International Airport; Suneka, Kitale, Kakamega, Kabude, and Migori Airstrips among others. This will boost Tourism and promote horticultural trade in the regions.

The State Department during the same period, continued in modernizing the Shipping and Maritime facilities through development of Mombasa Port Phase II and Lamu Port with view to promote Maritime transport services and timely cargo handling hence reduction in business costs.

Maritime transport services and timely cargo handling hence reduction in business costs.

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

The State Department continued to enhance road safety in the country in rolling out Smart Driving License, engagement of stakeholders in road safety with a view to reduced road fatalities, surveillance in major roads/highways by monitoring vehicle road worthiness.

Emerging Issues

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

- i. Lack of exchequer issues especially towards the end of 2018/19 FY leading to accumulation of pending bills.
- ii. Austerity measures and revision of budgets which significantly affected resource availability for project implementation E.g. Withdrawal of credit under National Urban Transport Improvement Project.

Challenges

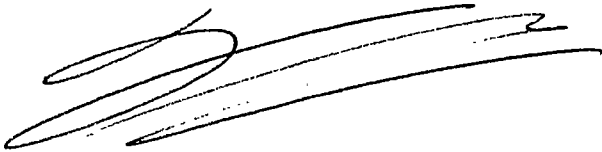
- i. Land acquisition challenges – higher than anticipated compensation costs for land and property in areas where projects were being implemented
- ii. Court litigations/Injunctions matters leading to significant delay in project implementation especially SGR Phase II.
- iii. Lack of funds to support SGR operations.
- iv. Lack of funds to support key technical functions e.g. Air Accident Investigation Department (AAID).

Recommendations

- i. The National Treasury should communicate in good time on resources availability to facilitate MDAs plan effectively,
- ii. Timely engagement with stakeholders (affected parties) with respect to land acquisition and other transport related functions.
- iii. Continuous capacity building to MDAs on administration of donor funded projects.
- iv. Engage the National Treasury and the Energy Infrastructure and ICT sector Working Group to adequately fund the transport sub sector.

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

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



James Macharia, EGH
CABINET SECRETARY

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the State Department for Transport is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

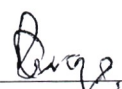
The Accounting Officer in charge of the State Department for Transport accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Transport financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Transport further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

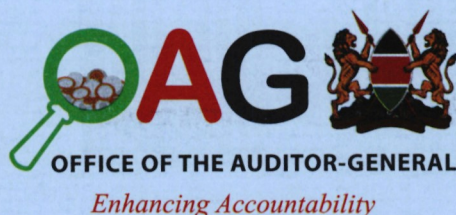
The State Department for Transport financial statements were approved and signed by the Accounting Officer on 6 March 2020.


Solomon Kitungu
Principal Secretary


CPA, P. Karanja
Head of Accounting Unit

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Transport set out on pages 1 to 20, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of State Department for Transport as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our 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

Pending Bills

Note 15 to the financial statements reflects pending bills balance of Kshs.13,694,139; (2018-Kshs.95,458,484). Had the bills been settled, the reported surplus of

Kshs.805,795 would have reduced to a deficit of Kshs.12,888,344. Failure to settle bills in the year for which they relate will adversely affect the implementation of the subsequent year's budgeted programmes as the pending bills form a first charge to that year's budget provision.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that, internal controls, risk management and overall governance were effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAI's 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 in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



Nancy Gathungu
AUDITOR-GENERAL

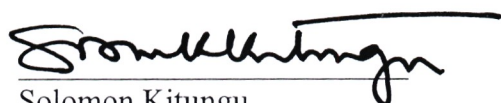
Nairobi

07 October, 2020

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019 Kshs	2017-2018 Kshs
RECEIPTS			
Exchequer releases	1	14,580,826,551	13,855,797,297
Proceeds from Foreign Borrowings	2	82,441,347,987	63,899,243,220
Other Receipts	3	33,450,929,305	22,291,879,583
TOTAL RECEIPTS		130,473,103,842	100,046,920,100
PAYMENTS			
Compensation of Employees	4	188,355,691	188,969,989
Use of goods and services	5	184,388,807	459,366,211
Transfers to Other Government Units	6	22,974,509,935	14,277,050,545
Other grants and transfers	7	-	86,508,408
Social Security Benefits	8	7,901,155	4,499,984
Acquisition of Assets	9	107,117,142,459	85,013,028,577
TOTAL PAYMENTS		130,472,298,047	100,029,423,714
SURPLUS/DEFICIT		805,795	17,496,386

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 6 March 2020 and signed by:



Solomon Kitungu
Principal Secretary



CPA, P. Karanja
Head of Accounting Unit

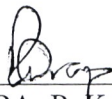
STATE DEPARTMENT FOR TRANSPORT
Reports and Financial Statements
For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	40,033,720	69,256,067
Total Cash and cash equivalent		40,033,720	69,256,067
TOTAL FINANCIAL ASSETS		40,033,720	69,256,067
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	11	(39,227,925)	(51,759,681)
NET FINANCIAL ASSETS		805,796	17,496,386
REPRESENTED BY			
Fund balance b/fwd	12	17,496,386	24,512,390
Prior year adjustment	13	(17,496,386)	(24,512,390)
Surplus/Deficit for the year		805,795	17,496,386
NET FINANCIAL POSSITION		805,795	17,496,386

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 6 March 2020 and signed by:

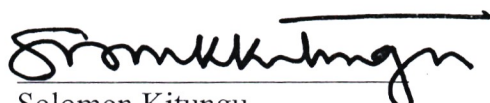

 Solomon Kitungu
 Principal Secretary


 CPA, P. Karanja
 Head of Accounting Unit

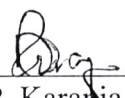
VII. STATEMENT OF CASH FLOWS

		2018-2019	2017-2018
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	14,580,826,551	13,855,797,297
Other Revenues	3	33,450,929,305	22,291,879,583
		48,031,755,856	36,147,676,880
Payments for operating expenses			
Compensation of Employees	4	(188,355,691)	(188,969,989)
Use of goods and services	5	(184,388,807)	(460,047,636)
Transfers to Other Government Units	6	(22,974,509,935)	(14,277,050,545)
Other grants and transfers	7	-	(86,508,408)
Social Security Benefits	8	(7,901,155)	(4,499,984)
		(23,355,155,588)	(15,016,395,137)
Adjusted for:			
Adjustments during the year		(17,496,386)	(24,512,390)
Changes in receivables		-	-
Changes in payables		(12,531,756)	(5,516,520)
Net cash flow from operating activities		24,676,572,126	21,101,252,834
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(107,117,142,459)	(85,013,028,577)
Net cash flows from Investing Activities		(107,117,142,459)	(85,013,028,577)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	82,441,347,987	63,899,243,220
Net cash flow from financing activities		82,441,347,987	63,899,243,220
NET INCREASE IN CASH AND CASH EQUIVALENT		(29,222,347)	(12,532,524)
Cash and cash equivalent at BEGINNING of the year		69,256,067	81,788,590
Cash and cash equivalent at END of the year		40,033,721	69,256,067

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 6 March 2020 and signed by:



Solomon Kitungu
Principal Secretary



CPA, P. Karanja
Head of Accounting Unit

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


RECEIPTS									
Exchequer releases	13,040,097,700	1,650,314,850	14,690,412,550	14,580,826,551	109,585,999				99%
Proceeds from Foreign Borrowings	53,213,000,000	29,342,567,266	82,555,567,266	82,441,347,987	114,219,279				100%
Other Receipts	29,323,591,835	5,364,000,000	34,687,591,835	33,450,929,305	1,236,662,530				96%
TOTAL RECEIPTS	95,576,689,535	36,356,882,116	131,933,571,651	130,473,103,842.45	1,460,467,809				99%
PAYMENTS									
Compensation of Employees	101,000,000	104,000,000	205,000,000	188,355,691	16,644,309				92%
Use of goods and services	591,746,347	(386,668,203)	205,078,144	184,388,807	20,689,337				90%
Transfers to Other Government Units	20,074,000,000	5,192,546,732	25,266,546,732	22,974,509,935	2,292,036,797				91%
Other grants and transfers	0.00	-	0.00	0.00	0.00				-
Social Security Benefits	4,237,364	4,237,364	8,474,728	7,901,155	573,573				93%
Acquisition of Assets	74,805,705,825	31,442,766,223	106,248,472,047	107,117,142,459	(868,670,412)				101%
TOTAL PAYMENTS	95,576,689,535	36,356,882,116	131,933,571,651	130,472,298,047.45	1,461,273,604				99%

Notes:

i. -Acquisition of Assets- 101%- This was occasioned by an over expenditure under the Railway Development Levy Fund.

The entity financial statements were approved on 6 March 2020 and signed by:


Solomon Kitungu
Principal Secretary


Head of Accounting Unit
CPA, P. Karanja

Reports and Financial Statements
For the year ended June 30, 2019

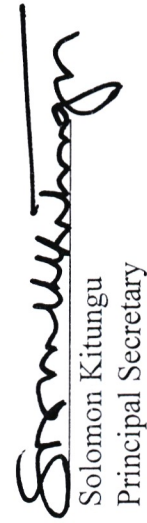
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c
RECEIPTS						
Exchequer releases	547,097,700	532,083,151	1,079,180,851.00	1,050,938,605	28,242,246	97%
Other Receipts	4,605,000,000	5,364,000,000	9,969,000,000	7,815,223,239	2,153,776,761	78%
TOTAL RECEIPTS	5,152,097,700	5,896,083,151	11,048,180,851	8,866,161,844	2,182,019,007	80%
PAYMENTS						
Compensation of Employees	101,000,000	104,000,000	205,000,000	188,355,691	16,644,309	92%
Use of goods and services	81,746,347	79,331,798	161,078,144	149,905,528	11,172,616	93%
Transfers to Other Government Units	4,965,000,000	5,708,400,000	10,673,400,000	8,519,623,239	2,153,776,761	80%
Other grants and transfers	0	0	0	0	0	-
Social Security Benefits	4,237,364	4,237,364	8,474,728	7,901,155	573,573	93%
Acquisition of Assets	113,990	113,990	227,979	22,000	205,979	10%
TOTAL PAYMENTS	5,152,097,700	5,896,083,151	11,048,180,851	8,865,807,613	2,182,373,238	80%

Notes

- Other Receipts- 78% is due to under collection of revenue by Kenya Civil Aviation Authority.
- Transfers to other government units – 80%- due to under collection of A-I-A by Kenya Civil Aviation Authority and subsequent under expenditure.
- Acquisition of Assets- 10% was occasioned by delayed procurement processes.

The entity financial statements were approved on 6 March 2020 and signed by:


Solomon Kitungu
Principal Secretary


Head of Accounting Unit
CPA, P. Karanja

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

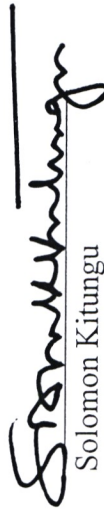
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=d-c	% of Utilization f=d/c-%
RECEIPTS						
Exchequer releases	12,493,000,000	1,118,231,699	13,611,231,699	13,529,887,946	81,343,753	99%
Proceeds from Foreign Borrowings	53,213,000,000	29,342,567,266	82,555,567,266	82,441,347,987	114,219,279	100%
Other Receipts	24,718,591,835	0	24,718,591,835	25,635,706,066	(917,114,231)	104%
TOTAL RECEIPTS	90,424,591,835	30,460,798,965	120,885,390,800	121,606,941,998	(721,551,198)	101%
PAYMENTS						
Use of goods and services	510,000,000	(466,000,000)	44,000,000	34,483,279	9,516,721	78%
Transfers to Other Government Units	15,109,000,000	(515,853,268)	14,593,146,732	14,454,886,696	138,260,036	99%
Acquisition of Assets	74,805,591,835	31,442,652,233	106,248,244,068	107,117,120,459	(868,876,391)	101%
TOTAL PAYMENTS	90,424,591,835	30,460,798,965	120,885,390,800	121,606,490,434	(721,099,634)	101%

Notes

- i. - Other receipts 104% - This was occasioned by an over expenditure under the Railway Development Levy Fund.
- ii. - Use of goods and services 78%- this was occasioned by closure of the NUTRIP project before the end of the financial period.
- iii. - Acquisition of Assets 101%- This was occasioned by an over expenditure under the Railway Development Levy Fund.

The entity financial statements were approved on 6 March 2020 and signed by:


Solomon Kitungu
Principal Secretary


CPA, P. Karanja
Head of Accounting Unit

Reports and Financial Statements
For the year ended June 30, 2019

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Final Budget 2018/19 Kshs	Actual on comparable basis June 30, 2019 Kshs	Budget utilization difference Kshs
0201000000	749,396,808	687,283,608	62,113,200
0201020000	686,036,000	630,993,321	55,042,679
0201030000	61,390,800	54,631,737	6,759,063
0201040000	1,970,008	1,658,550	311,458
0216000000	2,456,779,155	2,455,240,527	1,538,628
0216010000	2,456,779,155	2,455,240,527	1,538,628
0203000000	106,678,244,068	107,554,142,692	(875,898,624)
0203010000	106,678,244,068	107,554,142,692	(875,898,624)
0204000000	12,557,442,932	12,101,639,437	455,803,495
0204010000	12,557,442,932	12,101,639,437	455,803,495
0205000000	9,491,708,688	7,673,991,784	1,817,716,904
0205000000	9,491,708,688	7,673,991,784	1,817,716,904
Grand Total	131,933,571,651	130,472,298,048	1,461,273,603

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

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

//	<i>none</i>
//	<i>none</i>

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

□ Tax Receipts

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

SIGNIFICANT ACCOUNTING POLICIES

▫ **Transfers from the Exchequer**

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

▫ **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

▫ **Other receipts**

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

b) Recognition of payments

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

▫ **Compensation of Employees**

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

▫ **Use of Goods and Services**

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

▫ **Interest on Borrowing**

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

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

SIGNIFICANT ACCOUNTING POLICIES

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

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

▫ **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs 39,227,925 compared to Kshs 51,759,681 in prior period as indicated on note 22A.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES**8. Accounts Receivable**

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

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

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

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

12. Comparative Figures

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

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

Reports and Financial Statements
For the year ended June 30, 2019

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	9,156,616,220	2,828,870,921
Total Exchequer Releases for quarter 2	704,529,286	7,452,983,444
Total Exchequer Releases for quarter 3	526,442,440	414,445,400
Total Exchequer Releases for quarter 4	4,193,238,605	3,159,497,532
Total	14,580,826,551	13,855,797,297

2 PROCEEDS FROM FOREIGN BORROWINGS

	2018-2019	2017-2018
	Kshs	Kshs
Foreign Borrowing - Direct Payments	82,441,347,987	63,899,243,220
Total	82,441,347,987	63,899,243,220

3 OTHER REVENUES

Description	2018-2019	2017-2018
	Kshs	Kshs
Receipts from Administrative fees and charges-Collected as AIA	1,729,000,000	
Receipts from Incidental Sales by Non-Market Establishments	6,026,223,239	
Paid to Exchequer	25,635,706,066	21,921,879,583
Other Receipts Not Classified Elsewhere	60,000,000	370,000,000
Total	33,450,929,305	22,291,879,583

4 COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic salaries of permanent employees	119,559,204	102,943,745
Personal allowances paid as part of salary	68,796,488	86,026,244
Total	188,355,691	188,969,989

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)
5 USE OF GOODS AND SERVICES

Utilities, supplies and services	16,468,204	16,504,478
Communication, supplies and services	4,311,214	2,388,401
Domestic travel and subsistence	13,598,873	10,501,675
Foreign travel and subsistence	887,600	1,278,743
Printing, advertising and information supplies & services	1,376,543	283,566
Rentals of produced assets	3,295,518	4,763,368
Training expenses	1,749,031	1,011,280
Hospitality supplies and services	2,886,734	1,360,692
Specialized materials and services	9,129,566	12,616,091
Office and general supplies and services	4,528,104	931,590
Fuel Oil and Lubricants	4,715,254	3,703,513
Other Operating Expenses	49,464,099	29,394,897
Routine Maintenance - Vehicles	3,479,796	3,464,297
Routine Maintenance - Other Assets	68,498,270	371,163,620
Total	184,388,807	459,366,211

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list	22,974,509,935	14,277,050,545
TOTAL	22,974,509,935	14,277,050,545

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

Transfers to SAGAs and SCs					
Kenya Civil Aviation Authority	6,026,223,239			6,026,223,239	
Kenya Ports Authority	-	8,850,000,000	2,395,353,752	11,245,353,752	5,500,000,000
Kenya Airport Authority		1,388,500,000		1,388,500,000	841,000,000
Kenya Ferry Services	343,000,000	500,000,000		843,000,000	996,000,000
National Transport & Safety Authority	2,150,400,000	336,000,000		2,486,400,000	736,000,000
Kenya Railway Corporation		500,000,000		500,000,000	5,735,507,568
Transfers to Projects-GoK counterpart funding					
Kenya Aviation Modernization Project	-	201,297,936		201,297,936	-
KTSSP	-	135,784,788	86,341,999	222,126,788	56,907,439
MUTRIP		61,608,220		61,608,220	82,253,546
TOTAL	6,792,352,239	11,973,190,944	2,481,695,751	22,974,509,935	14,277,050,544

i. Disbursed Amounts: We have confirmed the amounts disbursed with the recipient entities and attached these confirmations as an Appendix to this financial report.

ii. Direct Payments: These are direct payments that were budgeted under item 2630000-Transfer to SAGA's and State Corporations.

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 OTHER GRANTS AND TRANSFERS

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Membership dues and subscriptions to international organizations	-	86,508,408
Total	-	86,508,408

8 SOCIAL SECURITY BENEFITS

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Government pension and retirement benefits	7,901,155	4,499,984
Total	7,901,155	4,499,984

9 ACQUISITION OF ASSETS

Non Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Refurbishment of Buildings	9,443,000	195,000
Construction and Civil Works	105,593,527,286	84,988,167,227
Overhaul of Vehicles and Other Transport Equipment	-	300,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	174,320
Research, Studies, Project Preparation, Design & Supervision	315,053,664	24,192,031
Rehabilitation of Civil Works	1,199,118,508	-
Acquisition of Intangible Assets	-	85,013,028,577
Total	107,117,142,459	85,013,028,577

STATE DEPARTMENT FOR TRANSPORT

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2018-2019	2017-2018
				Kshs	Kshs
Central Bank of Kenya, 1000209968, Recurrent Kes-State Department for Transport	Kshs	Recurrent	1	354,231	4,530
Central Bank of Kenya, 10002098789, Development Kes State Department for Transport	Kshs	Development	1	451,564	119,840
Central Bank of Kenya, 1000212551, Deposits Kes – State Department for Transport	Kshs	Deposits	1	39,227,925	51,759,681
Central Bank of Kenya, 1000215879, Development Kes State Department for Transport	Kshs	RDLF-Operations Account	1		17,372,016
Total				40,033,720	69,256,067

The State Department operates a National Bank Account Number 01001-320929-00 used for the purpose of receiving grants inform of Appropriation in Aid from United States Government being grants to Kenya Airport Authority. The balance as at 30 June 2019 was Kshs. 43,974,412.51.

11. ACCOUNTS PAYABLE

Description	2018-2019	2017-2018
	Kshs	Kshs
Retention	-	-
Deposits	39,227,925	51,759,681
Total	39,227,925	51,759,681

12. FUND BALANCE BROUGHT FORWARD

Description	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	69,256,067	81,788,590
Accounts Payables	(51,759,681)	(57,276,200)
Total	17,496,386	24,512,390

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019	2017-2018
	Kshs	Kshs
Adjustments on bank account balances	(17,496,386)	(24,512,390)
Total	(17,496,386)	(24,512,390)

Out of the adjustment on bank account balances 17,372,016 relates to the 2017/2018 surplus in the RDLF account whereas 124,190 was the amount under recurrent development bank account surrendered back to the exchequer

14. RELATED PARTY DISCLOSURES

Related party transactions:

	2018-2019	2017-2018
	Kshs	Kshs
Transfers to related parties		
Transfers to SCs and SAGAs	8,519,623,239	8,321,310,000
Transfers to Development Project	14,454,886,696	5,997,823,424
Total Transfers to related parties	22,974,509,935	14,277,050,544
Transfers from related parties		
Transfers from the Exchequer	14,580,826,551	13,855,797,297
Total Transfers from related parties	14,580,826,551	13,855,797,297

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
	Kshs	Kshs	Kshs	Kshs
Supply of goods	86,814,239	3,498,900	-	3,498,900
Supply of services	8,644,245	10,195,239.10	-	10,195,239.10
Total	95,458,484	13,694,139.10		13,694,139.10

Reports and Financial Statements
For the year ended June 30, 2019

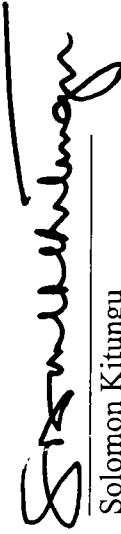
16. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS


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

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/Not Resolved)	Timeframe: (Pat a date when you expect the issue to be resolved)
1.00	Financial Statements Inaccuracies				
1.10	Variances between trial balance and financial statement	Reconciled	HAU	Resolved	
1.20	Variances between the financial statements and IFMIS generated reports	Reconciled	HAU	Resolved	
2.00	Suspense Clearance Account	Reconciled	HAU	Resolved	
3.00	Budgetary Control				
3.10	Underutilization	Explanations have been provided	HAU	Resolved	
3.20	Pending Bills	Explanations have been provided	HAU	Resolved	
4.00	National Urban Transport Improvement Project				
4.10	Special Account Reconciliation	Reconciled	Project Accountant	Resolved	
1.00	PRIOR YEAR UNRESOLVED MATTER				
1.00	Budgetary Control				
1.10	Underutilization			Resolved	
1.20	Pending Bills			Resolved	
2.00	Government Clearance Agency			Resolved	

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

	3.00 Unaccounted for Deposits	Resolved


 Solomon Kitungu
 Principal Secretary


 CPA, P. Karanja
 Head of Accounting Unit

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2019	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
Sub-Total						
Construction of civil works						
2.						
Sub-Total						
Supply of goods						
Golden Crest Agencies Ltd	805,000.00			805,000.00	805,000.00	
Spatrade Kenya Ltd	497,500.00			497,500.00	497,500.00	
Spatrade Kenya Ltd	432,400.00			432,400.00	432,400.00	
Jansa General supplies	420,000.00			420,000.00	420,000.00	
Stuart Ltd	1,344,000.00			1,344,000.00	1,344,000.00	
Sub-Total	3,498,900.00			3,498,900.00	3,498,900.00	
Supply of services						
Naivasha Country Hotel	801,293.10			801,293.10	801,293.10	
Super Broom Services Limited	344,322.00			344,322.00	344,322.00	
Super Broom Services Ltd	344,322.00			344,322.00	344,322.00	
Lekha Trading Co. Ltd	315,000.00			315,000.00	315,000.00	
Technology Development Centre (NITA)	1,857,000.00			1,857,000.00	1,857,000.00	
Super Broom Services Ltd	344,322.00			344,322.00	344,322.00	
Lekha Trading Co. Ltd	315,000.00			315,000.00	315,000.00	
Pago Airways Travel Services	184,500.00			184,500.00	184,500.00	
Pinnacle Kenya Travel and Safaris Ltd	322,560.00			322,560.00	322,560.00	
Super Broom Services Ltd	344,322.00			344,322.00	344,322.00	
Anchor Security Services	621,951.00			621,951.00	621,951.00	
Hatari Security Guards Ltd	626,400.00			626,400.00	626,400.00	
Hatari Security Guards Ltd	662,400.00			662,400.00	662,400.00	
Hatari Security Guards Ltd	626,400.00			626,400.00	626,400.00	

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2019	Comments
Joto Enterprises	428,620.00			428,620.00	428,620.00	
Conference Caterers	14,868.00			14,868.00	14,868.00	
African Dew Tours and Travel Ltd	137,600.00			137,600.00	137,600.00	
Gwendo Auto Repairs	245,000.00			245,000.00	245,000.00	
Gwendo Auto Repairs	180,000.00			180,000.00	180,000.00	
Dairy Training Institute Naivasha	195,000.00			195,000.00	195,000.00	
Hatari Security Guards Ltd	662,400.00			662,400.00	662,400.00	
Sub-Total	10,195,239.10			10,195,239.10	10,195,239.10	
Grand Total	13,694,139.10			13,694,139.10	13,694,139.10	

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

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost of (Kshs) 2018/2019
Land	247,555,210,746				247,555,210,746
Buildings and structures	877,788	103,924,490,048			103,925,367,836
Transport equipment	512,640				
Office equipment, furniture and fittings	0				
ICT Equipment	178,600				
Machinery and Equipment	300,000				
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets	2,182,729				
Intangible assets	42,416,690	315,053,664			357,470,354
Work in Progress					
Total	247,601,679,193	104,239,543,713			351,841,222,906

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

ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR TRANSPORT

1	Kenya Transport Sector Support Project	Institutional strengthening and capacity building in the transport sector in Kenya	Principal Secretary	No
2	Railway Development Levy Fund (Operations Accounts)		Principal Secretary	No
3	National Urban Transport Improvement Project	Institutional capacity building in urban transport sub-sector	Principal Secretary	No
4	Northern Corridor Transport Improvement Project	To increase efficiency on transport along the Northern Corridor to facilitate trade regulation integration.	Principal Secretary	No
5	East Africa Trade and Facilitation Project MOT Component	Enhancing the efficiency of transport and logistic services along key transport corridors by reducing none tariff barriers and uncertainty of transit time.	Principal Secretary	No
6	East Africa Trade and Facilitation Project- MOT/KRC Component	Improving railway services in the territory of Kenya and Uganda	Principal Secretary	No

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

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

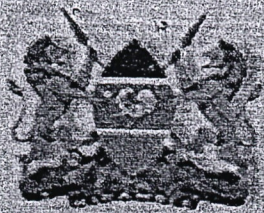
Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter-entity reconciliations done? (yes/no)
1	Kenya Airport Authority	For the improvement of Airports and Airstrips		1,388,500,000	Yes
2	Kenya Civil Aviation Authority	Improvement on air safety.		6,026,223,239	Yes
3	Kenya Ports Authority	Improvement on Ports.		11,245,353,752	Yes
4	National Transport and Safety Authority	Transport safety on Kenyan roads		2,486,400,000	Yes
5	Kenya Ferry Services	For purchases and maintenance of Ferries		843,000,000	Yes
6	Kenya Railways Corporation	Provide Funds for the construction of SGR network in order to facilitate the transportation of goods.		500,000,000	Yes

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

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



**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN
DEVELOPMENT & PUBLIC WORKS**

STATE DEPARTMENT FOR TRANSPORT

Telephone: (020) 2729200
Fax: (020) 2726362
Email: info@transport.go.ke
Website: www.transport.go.ke



Transcom House
Ngong Road
P.O. Box 52692-00200
NAIROBI

REF: MOT&I/ACCTS/062 VOL.I (37)

25th September, 2019

The Managing Director
Kenya Railways Corporation (KRC)
P. O. Box 30121 - 00100
NAIROBI

KENYA RAILWAYS	
RECEIVED IN MD'S OFFICE	
Received by: Evelyn	
Date: 27/9/19	Time: 11:53 AM
Action by:	
CC:	
Bring up Date:	
Initialed:	Date:

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
FINANCIAL YEAR 2018/19**

The State Department for Transport wishes to confirm the amounts disbursed to you as at 30th June, 2019 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 KRC
as at 30th June 2019**

Reference	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 th June 2019			Total (KShs) (D)=(A+B+C)	Amount Received by KRC as at 30 th June, 2019 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)			
Suppleme nary Funds Allocation	26.6.19		500,000,000.00		500,000,000.00	500,000,000	
Total			500,000,000.00		500,000,000.00		

Amount was received on 05/07/2019.

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

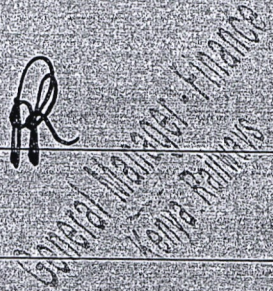
Head of Accounting Unit - State Department for Transport

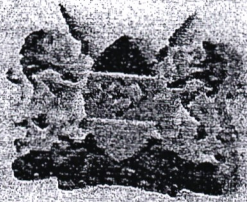
Name Ranga P Signature [Signature]

Head of Accounts Department/Finance - KRC

Name Peter Kanakia Signature [Signature]

Date 30/09/2019 Stamp [Stamp]





**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN
DEVELOPMENT & PUBLIC WORKS**

STATE DEPARTMENT FOR TRANSPORT

Telephone: (020) 2729200
 Fax: (020) 2726362
 Email: info@transport.go.ke
 Website: www.transport.go.ke

Transcom House
 Ngong Road
 P.O. Box 52692-00200
 NAIROBI

REF: MOT&I/ACCTS/062 VOL.I (35)

**The Managing Director
 Kenya Ferry Services
 P. O. Box 96242 - 80100
 MOMBASA**

25th September, 2019

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
 FINANCIAL YEAR 2018/19**

The State Department for Transport wishes to confirm the amounts disbursed to you as at 30th June, 2019 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 KFS
 as at 30th June 2019**

Reference	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 th June 2019			Total (KShs) (D)=(A+B+C)	Amount Received by KFS as at 30 th June, 2019 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)			
Qrt 1	15/8/18	87,500,000.00			87,500,000.00	87,500,000	
Qrt 2	23/10/18		250,000,000.00		250,000,000.00	250,000,000	
Qrt 2	24/10/18	80,500,000.00			80,500,000.00	80,500,000	
Qrt 3	24/01/19	80,500,000.00			80,500,000.00	80,500,000	
Qrt 3	28/01/19		125,000,000.00		125,000,000.00	125,000,000	
Quarter 4	17/5/19	94,500,000.00	125,000,000.00		219,500,000.00	219,500,000	
Total		343,000,000.00	500,000,000.00		843,000,000.00		

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

Head of Accounting Unit - State Department for Transport

Name Wanjie P Signature [Signature]

Head of Accounts Department/Finance - KFS

Name ROBERT KENGI'ONG' Signature [Signature]

Date 25/12/2019

Stamp KENYA FERRY SERVICES LTD.
FINANCE DEPT
MOMBASA



**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN
DEVELOPMENT & PUBLIC WORKS**

STATE DEPARTMENT FOR TRANSPORT

Telephone: (020) 2729200
 Fax: (020) 2726362
 Email: info@transport.go.ke
 Website: www.transport.go.ke

Transcom House
 Ngong Road
 P.O. Box 52692-00200
 NAIROBI

REF: MOT&I/ACCTS/062 VOL I (33)

25th September, 2019

The Managing Director
 Kenya Airport Authority
 Head Office
 P. O. Box 19001 - 00501
 NAIROBI



(Attn: Head of Finance/Accounts)

RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
 FINANCIAL YEAR 2018/19

The State Department for Transport wishes to confirm the amounts disbursed to you as at 30th June, 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by KAA
 as at 30th June 2019

Reference	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 th June 2019			Total (KShs) (D)=(A+B+C)	Amount Received by KAA as at 30 th June, 2019 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)			
Q1&II	9/01/2019		710,000,000.00			710,000,000.00	
Q13	16/01/19		355,000,000.00			355,000,000.00	
Qrt 4	10/6/19		323,500,000.00			323,500,000.00	
Total			1,388,500,000.00			1,388,500,000.00	

N/B The funds were received
 in July 2019.

 27/9/19

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100



**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN
DEVELOPMENT & PUBLIC WORKS
STATE DEPARTMENT FOR TRANSPORT**

Telephone: (020) 2729200
 Fax: (020) 2726362
 Email: info@transport.go.ke
 Website: www.transport.go.ke

Transcom House
 Ngong Road
 P.O. Box 52692-00200
 NAIROBI

REF: MOT&I/ACCTS/062 VOL.I (36)

25th September, 2019

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

NATIONAL TRANSPORT AND
 SAFETY AUTHORITY
 Deputy Director Finance
 26 SEP 2019
RECEIVED

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
 FINANCIAL YEAR 2018/19**

The State Department for Transport wishes to confirm the amounts disbursed to you as at 30th June, 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

**Confirmation of amounts received by NTSA
 as at 30th June 2019**

Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 th June 2019				Amount Received by NTSA as at 30 th June, 2019 (KShs) (E)	Differences (KShs) (F)=(D-E)
	Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
15/8/18	107,500,00.00			107,500,00.00		
1/10/18	98,900,000.00	150,000,000.00		248,900,000.00		
24/01/19	107,500,00.00			107,500,00.00		
10/6/19	107,500,00.00			107,500,00.00		
28.01.19		150,000,000.00		150,000,000.00		
16/01/19		36,000,000.00		36,000,000.00		
	421,400,000.00	336,000,000.00		757,400,000.00		

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100



**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN
DEVELOPMENT & PUBLIC WORKS
STATE DEPARTMENT FOR TRANSPORT**

Telephone: (020) 2729200
 Fax: (020) 2726362
 Email: info@transport.go.ke
 Website: www.transport.go.ke

Transcom House
 Ngong Road
 P.O. Box 52692-00200
 NAIROBI

REF: MOT&I/ACCTS/062 VOL.I (39)

25th September, 2019

The Project Coordinator
 Kenya Transport Sector Support Programme (KTSSP)
 NAIROBI

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
 FINANCIAL YEAR 2018/19**

The State Department for Transport wishes to confirm the amounts disbursed to you as at 30th June, 2019 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 KTSSP
 as at 30th June 2019**

Reference	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 th June 2019			Total (KShs) (D)=(A+B+C)	Amount Received by KTSSP as at 30 th June, 2019 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter – Ministerial (KShs) (C)			
Requester	31/10/18		40,033,250.00		40,033,250.00		
Requester SAA	9/01/19		50,698,100.00		50,698,100.00		
Requester			12,078,130.00		12,078,130.00		
Requester			32,975,308.60		32,975,308.60		
Total			135,784,788.60		135,784,788.60		

.....



**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN
DEVELOPMENT & PUBLIC WORKS
STATE DEPARTMENT FOR TRANSPORT**

Telephone: (020) 2729200
Fax: (020) 2726362
Email: info@transport.go.ke
Website: www.transport.go.ke

Transcom House
Ngong Road
P.O. Box 52692-00200
NAIROBI

REF: MOT&I/ACCTS/062 VOL.I (40)

25th September, 2019

The Project Coordinator
National Urban, Transport Improvement Project (NUTRIP)
NAIROBI

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
FINANCIAL YEAR 2018/19**

The State Department for Transport wishes to confirm the amounts disbursed to you as at 30th June, 2019 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 NUTRIP
as at 30th June 2019**

Reference	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 th June 2019			Total (KShs) (D)=(A+B+C)	Amount Received by NUTRIP as at 30 th June, 2019 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)			
chequer	20/9/18		41,616,220.00		41,616,220.00		
chequer	12/03/19		19,992,000.00		19,992,000.00		
total			61,608,220.00		61,608,220.00		

.....



**MINISTRY OF TRANSPORT, INFRASTRUCTURE, HOUSING, URBAN
DEVELOPMENT & PUBLIC WORKS**

STATE DEPARTMENT FOR TRANSPORT

Telephone: (020) 2729200
 Fax: (020) 2726362
 Email: info@transport.go.ke
 Website: www.transport.go.ke

Transcom House
 Ngong Road
 P.O. Box 52692-00200
 NAIROBI



REF: MOT&I/ACCTS/062 VOL.1 (38)

25th September, 2019

The Managing Director
 Kenya Airport Authority – Aviation Modernization Project
 P.O BOX 19001-00501
 NAIROBI

(Attn: Head of Finance/Accounts)

RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
 FINANCIAL YEAR 2018/19

The State Department for Transport wishes to confirm the amounts disbursed to you as at 30th June, 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by KAA Aviation Modernization Project
 as at 30th June 2019

Reference	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 th June 2019			Total (KShs) (D)=(A+B+C)	Amount Received by KAA as at 30 th June, 2019 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)			
Half	3/12/18		150,000,000.00		150,000,000.00	150,000,000.00	
2 Half	8/2/19		51,297,936.00		51,297,936.00	51,297,936.00	
Sub-Total			201,297,936.00		201,297,936.00	201,297,936.00	



Trial Balance

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420318 Licence Fees	0.00	229,000,000.00	0.00	0.00
1420341 Agency Fees	0.00	1,500,000,000.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,729,000,000.00	0.00	0.00
1420503 Aviation Fees and Air Navigation Charges.	0.00	6,026,223,239.00	0.00	0.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	6,026,223,239.00	0.00	0.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	7,755,223,239.00	0.00	0.00
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450199 Receipts not classified elsewhere classified	0.00	25,635,706,065.90	0.00	21,921,879,582.90
1450100 Paid to Exchequer	0.00	25,635,706,065.90	0.00	21,921,879,582.90
1450212 Direct Payment - Maintenance of Airstrips	0.00	60,000,000.00	0.00	370,000,000.00
1450200 Receipts Not Classified Elsewhere	0.00	60,000,000.00	0.00	370,000,000.00
1450000 Other Receipts Not Elsewhere Classified	0.00	25,695,706,065.90	0.00	22,291,879,582.90
2110101 Basic Salaries - Civil Service	119,559,203.60	0.00	102,262,320.15	0.00
2110100 Basic Salaries - Permanent Employees	119,559,203.60	0.00	102,262,320.15	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	0.00	0.00
2110301 House Allowance	40,837,842.20	0.00	38,083,733.45	0.00
2110304 Overtime - Civil Service	228,122.00	0.00	0.00	0.00
2110309 Special Duty Allowance	309,219.00	0.00	730,965.15	0.00
2110311 Transfer Allowance	351,686.00	0.00	24,700.00	0.00
2110312 Responsibility Allowance	5,445,661.30	0.00	4,837,954.50	0.00
2110313 Entertainment Allowance	2,284,774.20	0.00	730,000.00	0.00
2110314 Transport Allowance	12,534,902.35	0.00	36,392,526.55	0.00
2110315 Extraneous Allowance	2,292,000.00	0.00	2,611,483.85	0.00
2110317 Domestic Servant Allowance	164,550.00	0.00	171,825.00	0.00
2110318 n Practising Allowance	480,000.00	0.00	285,000.00	0.00
2110320 Leave Allowance	3,867,730.75	0.00	2,158,056.00	0.00
2110300 Personal Allowances paid as part of Salary	68,796,487.80	0.00	86,026,244.50	0.00
2110000 Wages and Salary Contributions	188,355,691.40	0.00	188,288,564.65	0.00
2210101 Electricity	13,087,978.95	0.00	12,963,766.95	0.00
2210102 Water and Sewerage Charges	3,380,225.10	0.00	3,540,711.20	0.00
2210100 Utilities, Supplies and Services	16,468,204.05	0.00	16,504,478.15	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,864,210.80	0.00	2,037,689.60	0.00
2210202 Internet Connections	403,364.30	0.00	307,711.45	0.00
2210203 Courier & Postal Services	43,639.00	0.00	43,000.00	0.00
2210200 Communication, Supplies and Services	4,311,214.10	0.00	2,388,401.05	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,487,100.00	0.00	4,574,212.90	0.00
2210302 Accommodation - Domestic Travel	3,672,970.00	0.00	3,672,600.10	0.00
2210303 Daily Subsistence Allowance	3,193,199.00	0.00	2,492,337.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	245,604.20	0.00	207,450.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	14,000.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	13,598,873.20	0.00	10,960,600.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	477,000.00	0.00	631,800.00	0.00
2210402 Accommodation	174,000.00	0.00	298,400.00	0.00
2210403 Daily Subsistence Allowance	212,600.00	0.00	306,743.00	0.00
2210404 Sundry Items (e.g. airport tax,	24,000.00	0.00	41,800.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
taxis, etc?)				
2210400 Foreign Travel and Subsistence, and other transportation costs	887,600.00	0.00	1,278,743.00	0.00
2210502 Publishing & Printing Services	951,900.00	0.00	86,950.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	424,642.95	0.00	196,616.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	0.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,376,542.95	0.00	283,566.00	0.00
2210601 Rent of Vehicles	181,000.00	0.00	328,400.00	0.00
2210603 Rents and Rates - Non-Residential	0.00	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	3,114,518.00	0.00	4,514,968.00	0.00
2210600 Rentals of Produced Assets	3,295,518.00	0.00	4,843,368.00	0.00
2210701 Travel Allowance	640,101.00	0.00	384,700.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	10,000.00	0.00	20,000.00	0.00
2210703 Production and Printing of Training Materials	134,000.00	0.00	127,560.00	0.00
2210704 Hire of Training Facilities and Equipment	192,900.00	0.00	166,520.00	0.00
2210705 Field Training Attachments	36,250.00	0.00	20,700.00	0.00
2210706 Book Allowance	98,000.00	0.00	25,500.00	0.00
2210707 Project Allowance	66,800.00	0.00	14,600.00	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	114,000.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	456,980.00	0.00	251,700.00	0.00
2210716 Human Resource Reforms	0.00	0.00	0.00	0.00
2210700 Training Expenses	1,749,031.00	0.00	1,011,280.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,407,390.00	0.00	344,942.00	0.00
2210802 Boards, Committees, Conferences and Seminars	1,394,544.00	0.00	959,750.00	0.00
2210803 State Hospitality Costs	0.00	0.00	0.00	0.00
2210804 Tribunal Costs	0.00	0.00	56,000.00	0.00
2210808 Purchase of Coffins	84,800.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	2,886,734.00	0.00	1,360,692.00	0.00
2211001 Medical Drugs	983,668.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	70,000.00	0.00	49,665.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	2,170,700.00	0.00	935,498.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	650,600.00	0.00	699,831.00	0.00
2211009 Education and Library Supplies	1,296,333.45	0.00	1,745,610.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	207,200.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	2,319,365.00	0.00	4,626,003.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,638,900.00	0.00	1,557,464.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	2,844,820.00	0.00
2211000 Specialised Materials and Supp	9,129,566.45	0.00	12,666,091.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,702,216.10	0.00	384,918.00	0.00
2211102 Supplies and Accessories for Computers and Printers	2,255,960.10	0.00	461,672.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	569,928.00	0.00	85,000.00	0.00
2211100 Office and General Supplies and Services	4,528,104.20	0.00	931,590.00	0.00
2211201 Refined Fuels and Lubricants for Transport	3,998,053.60	0.00	2,994,950.00	0.00
2211202 Refined Fuels and Lubricants for Production	660,000.00	0.00	664,563.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	57,200.00	0.00	44,000.00	0.00
2211200 Fuel Oil and Lubricants	4,715,253.60	0.00	3,703,513.00	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	9,704,858.00	0.00	11,248,680.15	0.00
2211308 Legal Dues/fees, Arbitration	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
and Compensation Payments				
2211310 Contracted Professional Services	37,631,041.35	0.00	17,172,746.45	0.00
2211311 Contracted Technical Services	2,050,400.00	0.00	866,495.00	0.00
2211314 Write Offs/ Bad Debt Expenses from Previous Years	0.00	0.00	0.00	0.00
2211318 Witness Expenses	77,800.00	0.00	199,475.00	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	49,464,099.35	0.00	29,487,396.60	0.00
2210000 Goods and Services	112,410,740.90	0.00	85,419,718.80	0.00
2220101 Maintenance Expenses - Motor Vehicles	3,479,796.05	0.00	3,464,296.75	0.00
2220100 Routine Maintenance - Vehicles	3,479,796.05	0.00	3,464,296.75	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,687,310.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,368,550.00	0.00	719,560.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	2,541,570.00	0.00	0.00	0.00
2220208 Maintenance of Aerodromes and Airstrips	60,000,000.00	0.00	370,000,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	339,900.00	0.00	35,960.00	0.00
2220210 Maintenance of Computers, Software, and Networks	1,560,940.00	0.00	408,100.00	0.00
2220200 Routine Maintenance - Other Assets	68,498,270.00	0.00	371,163,620.00	0.00
2220000 Routine Maintenance	71,978,066.05	0.00	374,627,916.75	0.00
2620105 African Civil Aviation Commission (AFCAC)	0.00	0.00	0.00	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
2620147 International Civil Aviation Organization (ICAO)	0.00	0.00	2,332,408.00	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	2,332,408.00	0.00
2620221 Northern Corridor Transit and Transport Coordination Authority	0.00	0.00	84,176,000.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	0.00	0.00	84,176,000.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	86,508,408.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	8,519,623,239.00	0.00	1,040,310,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	8,519,623,239.00	0.00	1,040,310,000.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	14,454,886,696.05	0.00	13,236,740,545.10	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	14,454,886,696.05	0.00	13,236,740,545.10	0.00
2630000 Grants & Transfer To Other Govt. Units	22,974,509,935.05	0.00	14,277,050,545.10	0.00
2710102 Gratuity - Civil Servants	7,901,155.00	0.00	4,499,984.00	0.00
2710100 Government Pension and Retirement Benefits	7,901,155.00	0.00	4,499,984.00	0.00
2710000 Social Security Benefits	7,901,155.00	0.00	4,499,984.00	0.00
3110302 Refurbishment of Non-Residential Buildings	9,443,000.00	0.00	195,000.00	0.00
3110300 Refurbishment of Buildings	9,443,000.00	0.00	195,000.00	0.00
3110402 Access Roads	0.00	0.00	0.00	0.00
3110400 Construction of Roads	0.00	0.00	0.00	0.00
3110503 Aerodromes and Airstrips	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	996,000.00	0.00
3110506 Railways	105,593,527,286.45	0.00	84,987,171,226.60	0.00
3110599 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	105,593,527,286.45	0.00	84,988,167,226.60	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3110600 Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	0.00	0.00
3110702 Purchase of Boats	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00		
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	300,000.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	300,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	33,600.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	140,720.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	315,053,664.35	0.00	174,320.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	315,053,664.35	0.00	24,192,030.50	0.00
3111504 Other Infrastructure and Civil Works	1,199,118,508.25	0.00	24,192,030.50	0.00
3111500 Rehabilitation of Civil Works	1,199,118,508.25	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	107,117,142,459.05	0.00	0.00	0.00
5120201 Borrowing from Foreign Governments	0.00	79,959,652,235.10	85,013,028,577.10	0.00
5120202 Borrowing from International Organizations	0.00	2,481,695,751.45	0.00	63,818,171,228.10
5120200 Foreign Borrowing-Direct Payments	0.00	82,441,347,986.55	0.00	81,071,992.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	82,441,347,986.55	0.00	63,899,243,220.10
6530101 Ministry HQ Recurrent Bank A/C	354,231.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	354,231.00	0.00	4,530.00	0.00
6530000 Recurrent Bank Accounts	354,231.00	0.00	4,530.00	0.00
6540101 Ministry HQ Development Bank A	451,564.00	0.00	119,840.00	0.00
6540100 Development Bank Accounts	451,564.00	0.00	119,840.00	0.00
6541104 CAPACITY DEVELOPMENT PROGRAMME	0.60	0.00	17,372,016.00	0.00
6541100	0.60	0.00		
6540000 Development Bank Accounts	451,564.60	0.00	17,372,016.00	0.00
6550101 Ministry HQ Deposit Bank A/C	39,227,926.45	0.00	17,491,856.00	0.00
6550100 Deposit Bank Accounts	39,227,926.45	0.00	51,759,682.45	0.00
6550000 Deposit Bank Account	39,227,926.45	0.00	51,759,682.45	0.00
6580101 Cash	0.00	0.00	51,759,682.45	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
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
6720101 Advances - Govt. Organisations	0.00	0.00	0.00	0.00
6720100 Debtors & Advances - Government	0.00	0.00	0.00	0.00
6720000 Debtors & Advances - Govt Owne	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740103 Loss of Cash	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	0.05	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.05
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.05	0.00	0.05
6780101 General Suspense A/C	0.00	0.05	0.00	0.05
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780105 Stale Cheques (Receipts)	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	0.00	0.00	0.00
7310107 10% Retention Money	0.00	39,227,926.00	0.00	51,759,682.00
	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7310100 General Deposits Items	0.00	39,227,926.00	0.00	51,759,682.00
7310000 Deposits	0.00	39,227,926.00	0.00	51,759,682.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	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
7320015 Save As You Earn (SAYE)	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	0.20	0.00	0.40
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	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
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	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
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.20	0.00	0.40
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	0.20	0.00	0.40
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
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.60	0.00	0.00
7390100 System Required Liabilities	0.00	0.60	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.60	0.00	0.00
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	56,526,335,299.00	0.00	41,945,508,748.00
9910209 Remittances to Exchequer Miscellaneous Revenue	469,991,186.80	0.00	452,494,801.00	0.00
9910200 Exchequer Provisions	469,991,186.80	56,526,335,299.00	452,494,801.00	41,945,508,748.00
9910000 Provisions	469,991,186.80	56,526,335,299.00	452,494,801.00	41,945,508,748.00
9999999 Consolidated Fund	41,475,517,561.00	0.00	27,637,216,649.60	0.00
9999900	41,475,517,561.00	0.00	27,637,216,649.60	0.00
9990000 Opening Balance Reserves	41,475,517,561.00	0.00	27,637,216,649.60	0.00
Total	172,457,840,517.30	172,457,840,517.30	128,188,391,233.45	128,188,391,233.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	14,580,826,551.00	13,855,797,297.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	82,441,347,986.55	63,899,243,220.10
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	33,450,929,304.90	22,291,879,582.90
TOTAL RECEIPTS		130,473,103,842.45	100,046,920,100.00
PAYMENTS			
Compensation of Employees	12	188,355,691.40	188,288,564.65
Use of goods and Services	13	184,388,806.95	460,047,635.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	22,974,509,935.05	14,277,050,545.10
Other Grants and Transfers	16	0.00	86,508,408.00
Social Security Benefits	17	7,901,155.00	4,499,984.00
Acquisition of Assets	18	107,117,142,459.05	85,013,028,577.10
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		130,472,298,047.45	100,029,423,714.40
SURPLUS/DEFICIT		805,795.00	17,496,385.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	14,580,826,551.00	13,855,797,297.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	33,450,929,304.90	22,291,879,582.90
Payments for Operating Expenses			
Compensation of Employees	12	188,355,691.40	188,288,564.65
Use of goods and Services	13	184,388,806.95	460,047,635.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	22,974,509,935.05	14,277,050,545.10
Other Grants and Transfers	16	0.00	86,508,408.00
Social Security Benefits	17	7,901,155.00	4,499,984.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(12,531,755.60)	(5,516,518.60)
Prior year adjustments		(17,496,385.80)	(24,512,390.00)
Net Cash From Operating Activities	A	24,646,572,126.10	21,101,252,834.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	107,117,142,459.05	85,013,028,577.10
Net Cash Flow From Investing Activities	B	(107,117,142,459.05)	(85,013,028,577.10)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	82,441,347,986.55	63,899,243,220.10
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	82,441,347,986.55	63,899,243,220.10
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(29,222,346.40)	(12,532,523.00)
Cash and Cash Equivalent at BEGINNING of The Year		69,256,068.45	81,788,591.45
Cash and Cash Equivalent at END of The Year	22A+22B	40,033,722.05	69,256,068.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	40,033,722.05	69,256,068.45
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		40,033,722.05	69,256,068.45
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(0.05)	(0.05)
TOTAL FINANCIAL ASSETS		40,033,722.00	69,256,068.40
Financial Liabilities			
Accounts Payables - Deposits	24	39,227,926.80	51,759,682.40
NET FINANCIAL ASSETS		805,795.20	17,496,386.00
REPRESENTED BY			
Fund Balance b/fwd	25	17,496,386.00	24,512,390.40
Prior Year Adjustment	26	(17,496,385.80)	(24,512,390.00)
Surplus/Deficit for the Year		805,795.00	17,496,385.60
NET FINANCIAL POSITION		805,795.20	17,496,386.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	1,050,938,605.00	(1,050,938,605.00)	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	4,605,000,000.00	0.00	5,364,000,000.00	9,969,000,000.00	7,815,223,239.00	2,153,776,761.00	78.40%
Total		4,605,000,000.00	0.00	5,364,000,000.00	9,969,000,000.00	8,866,161,844.00	1,102,838,156.00	88.94%
PAYMENTS								
Compensation of Employees	12	101,000,000.00	0.00	104,000,000.00	205,000,000.00	188,355,691.40	16,644,308.60	91.88%
Use of goods and Services	13	81,746,346.50	0.00	79,331,797.50	161,078,144.00	149,905,527.60	11,172,616.40	93.06%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,965,000,000.00	0.00	5,708,400,000.00	10,673,400,000.00	8,519,623,239.00	2,153,776,761.00	79.82%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	4,237,364.00	0.00	4,237,364.00	8,474,728.00	7,901,155.00	573,573.00	93.23%
Acquisition of Assets	18	113,989.50	0.00	113,989.50	227,979.00	22,000.00	205,979.00	9.65%
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		5,152,097,700.00	0.00	5,896,083,151.00	11,048,180,851.00	8,865,807,613.00	2,182,373,238.00	80.25%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	5	0.00	0.00	0.00	0.00	13,529,887,946.00	(13,529,887,946.00)	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	53,213,000,000.00	0.00	29,342,567,266.00	82,555,567,266.00	82,441,347,986.55	114,219,279.45	99.86%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	24,718,591,835.00	0.00	0.00	24,718,591,835.00	25,635,706,065.90	(917,114,230.90)	103.71%
	Total	77,931,591,835.00	0.00	29,342,567,266.00	107,274,159,101.00	121,606,941,998.45	(14,332,782,897.45)	113.36%
PAYMENTS								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	510,000,000.00	0.00	(466,000,000.00)	44,000,000.00	34,483,279.35	9,516,720.65	78.37%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	15,109,000,000.00	0.00	(515,853,268.00)	14,593,146,732.00	14,454,886,696.05	138,260,035.95	99.05%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	74,805,591,835.00	0.00	31,442,652,233.00	106,248,244,068.00	107,117,120,459.05	(868,876,391.05)	100.82%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	90,424,591,835.00	0.00	30,460,798,965.00	120,885,350,800.00	121,606,490,434.45	(721,099,634.45)	100.60%



Statement of Budget Execution - Development Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution

Entity: 1092-State Department for Transport
Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00		
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	14,580,826,551.00	(14,580,826,551.00)	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	53,213,000,000.00	0.00	29,342,567,266.00	82,555,567,266.00	82,441,347,986.55	114,219,279.45	99.86%
Reimbursements and Refunds	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	10	29,323,591,835.00	0.00	0.00	29,323,591,835.00	33,450,929,304.90	1,236,662,530.10	96.43%
Total	11	82,536,591,835.00	0.00	34,706,567,266.00	117,243,159,101.00	130,473,103,842.45	(13,229,944,741.45)	111.28%
PAYMENTS								
Compensation of Employees	12	101,000,000.00	0.00	104,000,000.00	205,000,000.00	188,355,691.40	16,644,308.60	91.88%
Use of goods and Services	13	591,746,346.50	0.00	(386,668,202.50)	205,078,144.00	184,388,806.95	20,689,337.05	89.91%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	20,074,000,000.00	0.00	5,192,546,732.00	25,266,546,732.00	22,974,509,935.05	2,292,036,796.95	90.93%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	4,237,364.00	0.00	4,237,364.00	8,474,728.00	7,901,155.00	573,573.00	93.23%
Acquisition of Assets	18	74,805,705,824.50	0.00	31,442,766,222.50	106,248,472,047.00	107,117,142,459.05	(868,670,412.05)	100.82%
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	95,576,689,535.00	0.00	36,356,882,116.00	131,933,571,651.00	130,472,298,047.45	1,461,273,603.55	98.89%
Total								



Statement of Budget Execution

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	14,580,826,551.00	13,855,797,297.00
TOTAL		14,580,826,551.00	13,855,797,297.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
Foreign Borrowings - Drawdowns through Exchequer	5120100	Kshs 0.00	Kshs 0.00
Foreign Borrowing-Direct Payments	5120200	82,441,347,986.55	63,899,243,220.10
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		82,441,347,986.55	63,899,243,220.10

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
Returns of Equity Holdings	4550000	Kshs 0.00	Kshs 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
Interest Received		Kshs	Kshs
Profits and Dividends	1410100	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410200	0.00	0.00
Rents on land, houses and buildings	1410300	0.00	0.00
Other Property Income collected as AIA	1410400	0.00	0.00
	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	1,729,000,000.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	6,026,223,239.00	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	25,635,706,065.90	21,921,879,582.90
Receipts Not Classified Elsewhere	1450200	60,000,000.00	370,000,000.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		33,450,929,304.90	22,291,879,582.90

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	119,559,203.60	102,262,320.15
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	68,796,487.80	86,026,244.50
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		188,355,691.40	188,288,564.65

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	16,468,204.05	16,504,478.15
Communication, Supplies and Services	2210200	4,311,214.10	2,388,401.05
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	13,598,873.20	10,960,600.00
Foreign Travel and Subsistence, and other transportation costs	2210400	887,600.00	1,278,743.00
Printing, Advertising and Information Supplies and Services	2210500	1,376,542.95	283,566.00
Rentals of Produced Assets	2210600	3,295,518.00	4,843,368.00
Training Expenses	2210700	1,749,031.00	1,011,280.00
Hospitality Supplies and Services	2210800	2,886,734.00	1,360,692.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	9,129,566.45	12,666,091.00
Office and General Supplies and Services	2211100	4,528,104.20	931,590.00
Fuel Oil and Lubricants	2211200	4,715,253.60	3,703,513.00
Other Operating Expenses	2211300	49,464,099.35	29,487,396.60
Routine Maintenance - Vehicles	2220100	3,479,796.05	3,464,296.75
Routine Maintenance - Other Assets	2220200	68,498,270.00	371,163,620.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		184,388,806.95	460,047,635.55

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	8,519,623,239.00	1,040,310,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	14,454,886,696.05	13,236,740,545.10
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Transfers	2640500	0.00	0.00
TOTAL		22,974,509,935.05	14,277,050,545.10

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	2,332,408.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	84,176,000.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	86,508,408.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	7,901,155.00	4,499,984.00
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		7,901,155.00	4,499,984.00

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	9,443,000.00	195,000.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	105,593,527,286.45	84,988,167,226.60
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	300,000.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	174,320.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	315,053,664.35	24,192,030.50
Rehabilitation of Civil Works	3111500	1,199,118,508.25	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		107,117,142,459.05	85,013,028,577.10

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		Kshs	Kshs
Civil Contingency Reserves	2810100	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2810200	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820100	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820200	0.00	0.00
System Required Expenses	2820300	0.00	0.00
	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		Kshs	Kshs
Treasury Bank Accounts (Exchequer and CRF Accounts)	6510000	0.00	0.00
Recurrent Bank Accounts	6520000	0.00	0.00
Development Bank Accounts	6530000	354,231.00	4,530.00
Deposit Bank Account	6540000	451,564.60	17,491,856.00
Project Specific Bank Accounts	6550000	39,227,926.45	51,759,682.45
Foreign Currency and Foreign D	6570000	0.00	0.00
	6590101	0.00	0.00
TOTAL		40,033,722.05	69,256,068.45

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
Domestic Debtors & Advances		Kshs	Kshs
Debtors & Advances - Govt Own	6710000	0.00	0.00
Foreign Debtors & Advances	6720000	0.00	0.00
Other Debtors & Pre-payments	6730000	0.00	0.00
Government Imprests	6740000	0.00	0.00
Agency Accounts	6760000	0.05	0.05
Suspense & Clearance Account	6770000	0.00	0.00
Other Current Assets (System r	6780000	0.00	0.00
	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		0.05	0.05
TOTAL			

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Revolving Funds	7350000	0.20	0.40
Other Liabilities	7320000	39,227,926.00	51,759,682.00
Deposits	7310000	0.00	0.00
Withholding Taxes	7380000	0.60	0.00
System Required Liabilities A/cs	7390000		
TOTAL		39,227,926.80	51,759,682.40

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		69,256,068.45	81,788,591.45
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	(0.05)	(0.05)
Opening Balance Receivables - Imprest and Clearance Accounts	23		
		(51,759,682.40)	(57,276,201.00)
Opening Balance - Deposits	24		
TOTAL		17,496,386.00	24,512,390.40

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
County Transfers	9910300	17,496,385.80	24,512,390.00
Exchequer Provisions	9910200		
TOTAL		17,496,385.80	24,512,390.00



SUMMARY STATEMENT OF DEPOSITS

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	51,759,682.45	57,276,201.45
Transfers of retentions during the year	20,809,796.60	63,255,669.00
Payments made out of deposit account during the year	33,341,552.60	68,772,188.00
Closing Balance	39,227,926.45	51,759,682.45
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 Heads and Programmes

Entity: 1092-State Department for Transport

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
1092000200		Shipping and Maritime Affairs Department	14,442,932.00	13,285,685.10	1,157,246.90
	0204000000	Marine Transport	14,442,932.00	13,285,685.10	1,157,246.90
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092000300		Aircraft Accident Investigation	40,719,492.00	38,139,961.45	2,579,530.55
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
	0205000000	Air Transport	40,719,492.00	38,139,961.45	2,579,530.55
1092000400		Northern Corridor Transport Improvement Project (KCAA)	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092000500		Northern Corridor Transport Improvement Project (KAA)	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092000600		Air Transport	2,621,048.00	2,323,831.45	297,216.55
	0205000000	Air Transport	2,621,048.00	2,323,831.45	297,216.55
1092000700		Government Clearing Agency	0.00	0.00	0.00
	0206000000	Government Clearing Services	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092000800		Kenya Railways Corporation	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092000900		East African Trade and Transport Facilitation Project (MOT/KRC)	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092001200		Headquarters Administration Services	10,984,018,224.00	8,807,217,608.00	2,176,800,616.00
	0201000000	General Administration, Planning and Support Services	310,618,224.00	287,594,369.00	23,023,855.00
	0216000000	Road Transport	2,150,400,000.00	2,150,400,000.00	0.00
	0202000000	Rail Transport	0.00	0.00	0.00
	0203000000	Marine Transport	0.00	0.00	0.00
	0204000000	Air Transport	793,000,000.00	343,000,000.00	450,000,000.00
	0205000000	Air Transport	7,730,000,000.00	6,026,223,239.00	1,703,776,761.00
1092001500		Northern Corridor Transport Improvement Project (MOT)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001600		East African Trade and Transport Facilitation Project (MOT)	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001700		Information Communication Technology Services	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092001800		Road Transport Department	6,379,155.00	4,840,527.00	1,538,628.00
	0216000000	Road Transport	6,379,155.00	4,798,527.00	1,580,628.00
	0202000000	Road Transport	0.00	42,000.00	(42,000.00)
1092001900		Rail Transport	0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092100100		Mombasa Port Development project	2,400,000,000.00	2,395,353,751.70	4,646,248.30
	0204000000	Marine Transport	2,400,000,000.00	2,395,353,751.70	4,646,248.30
1092100200		Development of Mombasa to Nairobi Standard Gauge Railway	47,155,031,641.00	42,396,492,942.30	4,758,538,698.70
	0203000000	Rail Transport	47,155,031,641.00	42,396,492,942.30	4,758,538,698.70
1092100300		Northern Corridor Transport Improvement Project	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092100400		East African Trade and Transport Facilitation Project (KRA)	0.00	0.00	0.00
	0201000000	General Administration, Planning	0.00	0.00	0.00

		and Support Services			
	0203000000	Rail Transport	0.00	0.00	0.00
1092100500		Kenya Transport Sector Support Programme	245,781,699.00	230,700,330.35	15,081,368.65
	0205000000	Air Transport	18,500,000.00	17,506,815.75	993,184.25
	0201000000	General Administration, Planning and Support Services	227,281,699.00	213,193,514.60	14,088,184.40
1092100600		National Urban Transport Improvement Project (NUTRIP)	212,865,033.00	132,938,957.35	79,926,075.65
	0205000000	Air Transport	61,368,148.00	0.00	61,368,148.00
	0203000000	Rail Transport	0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	151,496,885.00	132,938,957.35	18,557,927.65
1092100700			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092100800			0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101000		Relocation units at Kibera and Mukuru	1,500,000,000.00	1,460,615,405.75	39,384,594.25
	0203000000	Rail Transport	1,500,000,000.00	1,460,615,405.75	39,384,594.25
1092101100		Malindi Expansion Project	457,000,000.00	457,000,000.00	0.00
	0205000000	Air Transport	457,000,000.00	457,000,000.00	0.00
1092101200		Isiolo Airstrip Expansion	300,000,000.00	300,000,000.00	0.00
	0205000000	Air Transport	300,000,000.00	300,000,000.00	0.00
1092101300		Seneka Airstrip	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101400		Lokichoggio Airstrip	150,000,000.00	150,000,000.00	0.00
	0205000000	Air Transport	150,000,000.00	150,000,000.00	0.00
1092101500		Primary Security Toll Gate	0.00	0.00	0.00
	0205000000	Air Transport	0.00	0.00	0.00
1092101600		Acquisition of two ferries for Likoni Channel	150,000,000.00	150,000,000.00	0.00
	0204000000	Marine Transport	150,000,000.00	150,000,000.00	0.00
1092101700		Establishment of Ferry maintenance facility	0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092101800		Maintenance of ferries and jetties project	200,000,000.00	200,000,000.00	0.00
	0204000000	Marine Transport	200,000,000.00	200,000,000.00	0.00
1092101900		Implementation of Intergrated security system	150,000,000.00	150,000,000.00	0.00
	0204000000	Marine Transport	150,000,000.00	150,000,000.00	0.00
1092103600		Modernise motor vehicle inspection centres - Phase 1	0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092103700		Rehabilitate and modernise Driving Test Centres (2) - Phase 1	0.00	0.00	0.00
	0216000000		0.00	0.00	0.00
1092103800		Bomet Airstrip Rehabilitation	31,500,000.00	31,500,000.00	0.00
	0205000000	Air Transport	31,500,000.00	31,500,000.00	0.00
1092103900		LAPSSET Project	8,850,000,000.00	8,850,000,000.00	0.00
	0204000000	Marine Transport	8,850,000,000.00	8,850,000,000.00	0.00
1092104000			300,000,000.00	300,000,000.00	0.00
	0216000000		300,000,000.00	300,000,000.00	0.00
1092104100			57,523,212,427.00	63,197,034,344.15	(5,673,821,917.15)
	0203000000	Rail Transport	57,523,212,427.00	63,197,034,344.15	(5,673,821,917.15)
1092104200			250,000,000.00	201,297,936.00	48,702,064.00
	0205000000	Air Transport	250,000,000.00	201,297,936.00	48,702,064.00
1092104300			0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092104600			0.00	0.00	0.00
	0201000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1092104700			100,000,000.00	100,000,000.00	0.00
	0205000000	Air Transport	100,000,000.00	100,000,000.00	0.00
1092104800			150,000,000.00	150,000,000.00	0.00
	0205000000	Air Transport	150,000,000.00	150,000,000.00	0.00
1092104900			100,000,000.00	100,000,000.00	0.00
	0205000000	Air Transport	100,000,000.00	100,000,000.00	0.00
1092105000			100,000,000.00	100,000,000.00	0.00
	0205000000	Air Transport	100,000,000.00	100,000,000.00	0.00
1092105100			60,000,000.00	53,556,766.85	6,443,233.15
	0201000000	General Administration, Planning and Support Services	60,000,000.00	53,556,766.85	6,443,233.15
1092105400			500,000,000.00	500,000,000.00	0.00
	0203000000	Rail Transport	500,000,000.00	500,000,000.00	0.00
		Grand Total	131,933,571,651.00	130,472,298,047.4	1,461,273,603.55

					5	
--	--	--	--	--	---	--

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1092-State Department for Transport

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0201000000		General Administration, Planning and Support Services	749,396,808.00	687,283,607.80	62,113,200.20
	2110000	Wages and Salary Contributions	164,610,160.00	150,200,849.30	14,409,310.70
	2210000	Goods and Services	108,396,389.00	93,907,792.05	14,488,596.95
	2220000	Routine Maintenance	72,908,968.00	70,045,852.00	2,863,116.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	324,778,584.00	302,228,192.60	22,550,391.40
	2710000	Social Security Benefits	8,474,728.00	7,901,155.00	573,573.00
	3110000	Acquisition of Fixed Capital Assets	70,227,979.00	62,999,766.85	7,228,212.15
0202000000		Road Transport	0.00	42,000.00	(42,000.00)
	2210000	Goods and Services	0.00	42,000.00	(42,000.00)
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0203000000		Rail Transport	106,678,244,068.00	107,554,142,692.20	(875,898,624.20)
	2210000	Goods and Services	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	500,000,000.00	500,000,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	106,178,244,068.00	107,054,142,692.20	(875,898,624.20)
0204000000		Marine Transport	12,557,442,932.00	12,101,639,436.80	455,803,495.20
	2110000	Wages and Salary Contributions	11,113,040.00	10,154,910.50	958,129.50
	2210000	Goods and Services	3,089,892.00	2,894,374.60	195,517.40
	2220000	Routine Maintenance	240,000.00	236,400.00	3,600.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	12,543,000,000.00	12,088,353,751.70	454,646,248.30
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0205000000		Air Transport	9,491,708,688.00	7,673,991,783.65	1,817,716,904.35
	2110000	Wages and Salary Contributions	29,276,800.00	27,999,931.60	1,276,868.40
	2210000	Goods and Services	12,624,301.00	11,123,047.25	1,501,253.75
	2220000	Routine Maintenance	1,439,439.00	1,340,814.05	98,624.95
	2630000	Grants & Transfer To Other Govt. Units	9,448,368,148.00	7,633,527,990.75	1,814,840,157.25
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0206000000		Government Clearing Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0216000000			2,456,779,155.00	2,455,198,527.00	1,580,628.00
	2210000	Goods and Services	6,013,676.00	4,443,527.00	1,570,149.00
	2220000	Routine Maintenance	365,479.00	355,000.00	10,479.00
	2630000	Grants & Transfer To Other Govt. Units	2,450,400,000.00	2,450,400,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
		Grand Total	131,933,571,651.00	130,472,298,047.45	1,461,273,603.55

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF PROVISIONINGS

Entity: 1092-State Department for Transport

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Economic Item	Current Period	Previous Period
Details of General Accounts on Vote			
GAV Provisioning account balance	9999998 - Vote Control Account	0.00	0.00
Detail of Exchequer Account			
Exchequer Provisioning account Balance	9910201 - Exchequer Releases/ Provisioning Account	14,580,826,551.00	13,855,797,297.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____