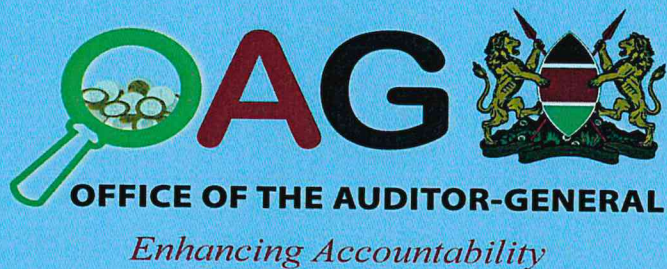


REPUBLIC OF KENYA



REPORT

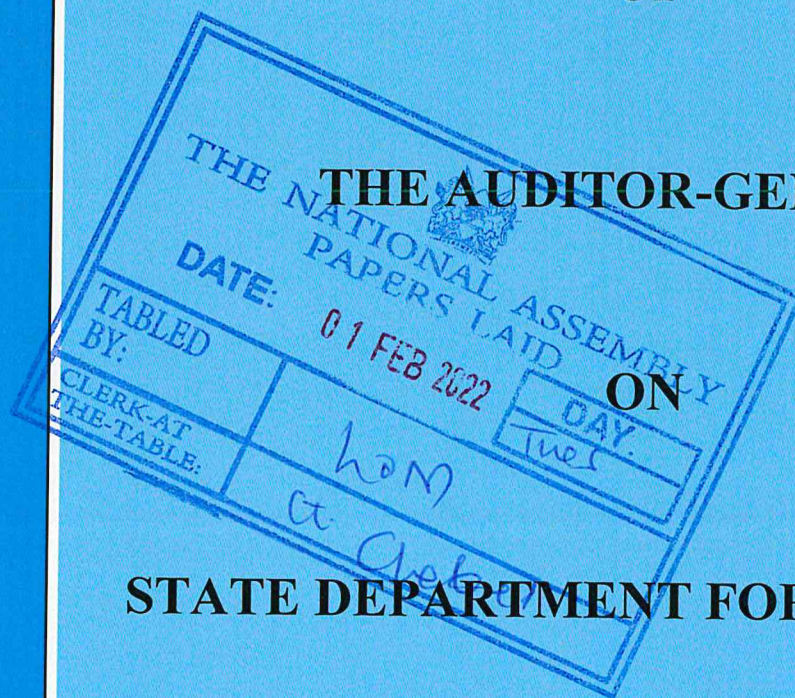
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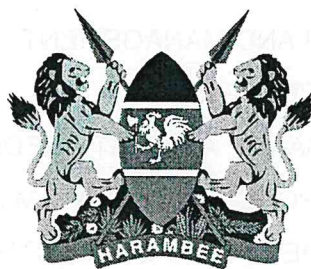
THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR TRANSPORT

**FOR THE YEAR ENDED
30 JUNE, 2021**





STATE DEPARTMENT FOR TRANSPORT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

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1. 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, Infrastructure, Housing, Urban Development and Public Works. The State Department for Transport is represented by the Cabinet Secretary for Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works who is responsible for the general policy and The State Department for Transport.

Vision Statement

“To be a global leader in provision of transportation and logistics services for improved quality life”

Mission Statement

“To provide efficient, affordable and reliable transportation services for sustainable economic growth and development”

Mandate and Core Functions

As per Executive Order No 1 of 2020 revised in May, 2020, the mandate/functions of the State Department for Transport

- (i) Transport policy management
- (ii) Rail transport and infrastructure management
- (iii) Civil Aviation Management and Training
- (iv) Maritime transport management
- (v) Registration and Insurance of Motor Vehicles
- (vii) National roads development policy management
- (viii) Enforcement of Axle Load Control
- (ix) Development and maintenance of Air Strips

Core Values

- (i) **Integrity:** All staff shall uphold the highest standards of professional competence and integrity
- (ii) **Team Work:** dedicated to teamwork and effective collaboration to achieve results
- (iii) **Innovation:** committed to innovation and creativity in its leadership in the development of the infrastructure and in the delivery of services
- (iv) **Customer Focus:** committed to uphold customer driven and customer focused service delivery
- (v) **Inclusiveness and Equity:** committed to consultative and participatory development process to ensure inclusiveness and equity in service delivery

(b) Key Management

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

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- Cabinet Secretary –**James Wainaina Macharia, EGH**
- Principal Secretary –**Solomon Kitungu, CBS**
- Senior Management;
 - Director Administration – **David Ole Shege**
 - Director Air Accident marine – **Martyn Lunani**
 - Director Road Transport – **Paul Kingori**
 - Director Air Transport – **Nicholas Bodo**
 - Chief Finance Officer – **Johnson Wambugu**
 - Head of Accounting Unit- **Priscilla Karanja**

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	James Wainaina Macharia, EGH
2.	Accounting Officer	Solomon Kitungu, 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 30th June 2021. 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

Transcom House
Ngong Road
NAIROBI, KENYA

State Department for Transport Contacts

P.O. Box 52692
Telephone: (254) 22729200
E-mail: ps@transport.go.ke
Website: www.transport.go.ke

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(f) Entity Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

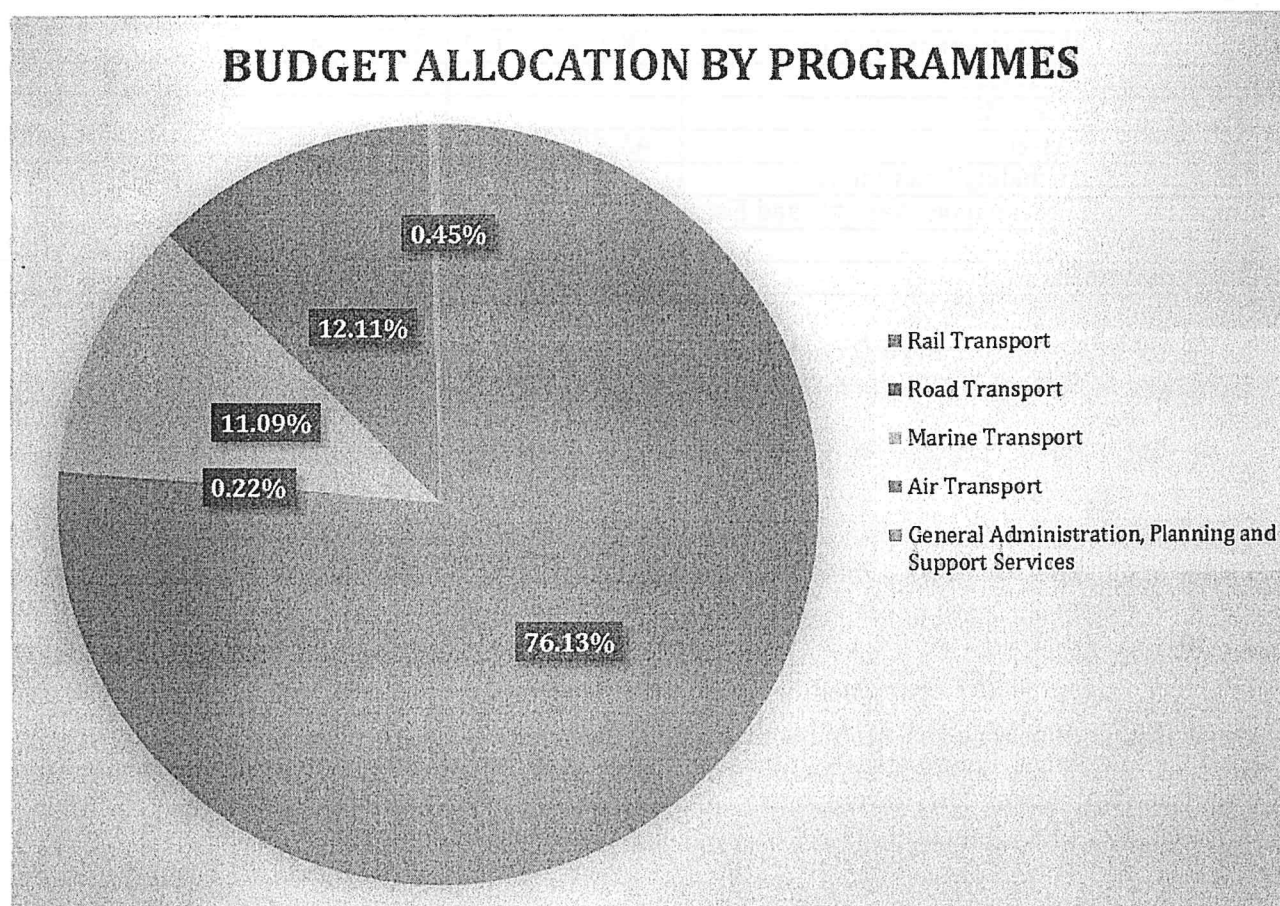
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2. FORWARD BY THE CABINET SECRETARY

The mandate of the State Department for Transport (SDoT) is: Transport Policy Management for Rail, Marine and Air Transport, Civil Aviation Management and Training, National Roads Development Policy Management, Mechanical and Transport Services, Development and Maintenance of Aerodromes, Policy on Axle Load Control and Advise the Government on National Policy with regard to Road Transport Sector.

The total approved budget for the State Department was **Kshs. 74,241,046,749.00** comprising of Recurrent **Kshs. 7,260,452,595.00** and Development **Kshs. 66,980,594,154.**

The pie chart below depicts the budget allocation by Programs and proportional percentage of the total budget allocation. Rail Transport- 76.13 % Road Transport 0.22%, Marine Transport 11.09%, Air Transport 12.11%, and General Administration Planning and Support Services 0.45%.



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The utilization of this budget as per the Economic items is depicted in the table below: -

Budget Utilization as per Economic Items

	Approved Budget Allocation	Actual payments	% of Actual Payment to Approved Budget allocation per Economic Item
Compensation of Employees	197,895,585	193,091,266	0.98
Use of goods and services	297,584,896	253,587,174	0.84
Subsidies	-	-	-
Transfers to Other Government Units	28,422,572,114	27,502,849,238	0.97
Other grants and transfers	-	-	-
Social Security Benefits	-	-	-
Acquisition of Assets	45,322,994,154	35,635,975,932	0.79
Finance Costs, including Loan Interest	-	-	-
Repayment of principal on Domestic and Foreign	-	-	-
Other Expenses	-	-	-
Total payments	74,241,046,749	63,585,503,610	

As per the table, the overall Budget Utilization per the Economic items was at 86%;
There was + 10% variations in the following Economic Items: -

- i) Use of goods and services 84%: - which was occasioned by slow procurement processes during the year.
- ii) Acquisition of Assets 79%: - which was occasioned by the delay in the approval by the National Treasury of the procurement for SGR Integrated Security System.

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. SDoT has contributed to the achievement of the Big Four Agenda in support of the manufacturing pillar. The development of modern and efficient transport systems focusing on increasing Kenya's competitiveness in transport services in the Region.

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

The State Department during the same period, continued with modernization of the Shipping and Maritime facilities by developing Mombasa Port Phase II and Lamu Port and ferry transport

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services in Likoni Channel. This is mainly to enhance Maritime transport services and timely cargo handling leading to reduction in business costs.

In the railway sub-sector, the State Department continued to rehabilitate Nairobi Commuter Railway, operationalize Phase 2A of the SGR from Nairobi to Naivasha. This will lead to more cargo handling in Naivasha ICD. Other projects that commenced during the year under review included ongoing rehabilitation of Nakuru-Kisumu MGR line, construction of Naivasha ICD- Longonot railway link and rehabilitation of Longonot-Malaba line.

The State Department continued consultation with key stakeholders in the road sub sector to enhance road transport safety with a view to reduce road fatalities.

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 2020/21 FY leading to accumulation of pending bills.
- ii. Austerity measures and revision of budgets significantly affected resource availability for project and programmes implementation.
- iii. COVID-19 pandemic

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.
- iii. Lack of funds to support SGR operations.
- iv. Lack of adequate funds to support key programmes and projects.
- v. The impact of COVID-19 Pandemic leading to low performance in the transport Subsector.
- vi. Settlement of historical pending bills.

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) in respect to land acquisition and other transport related facilities.
- iii. Continuous capacity building to MDAs on budget implementation.

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- iv. Engage the National Treasury and the Energy Infrastructure and ICT sector Working Group to adequately fund the transport sub sector.
- v. Provision of budgetary resources to settle pending bills and.
- vi. Provision of budgetary resources to support of SGR operations

CONCLUSION

The State Department for Transport managed to meet most of the targets in the 2020/21 financial year despite the above enumerated challenges. You may also note that, the State Department did not have any reported cases of misappropriation of funds during the financial year and is committed to improve the transport services rendered to the citizens. Finally, the State Department will continue to enhance efficiency by instituting cost cutting measures in order to deliver more with limited resources.



James Macharia, EGH
CABINET SECRETARY

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3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

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

The key strategic objectives as per the strategic plan 2018-2022 are:

Strategic area 1: Policy, Legal, and Institutional Framework

Strategic objectives

- i. Formulate and review policies, legal and institutional frameworks
- ii. Improve the transport sector operational environment
- iii. 100% enforcement of regulations and standards

Strategic Area 2: Transport Infrastructure

Strategic objectives

- i. Expand airports capacity for 25m passengers and cargo handling capacity to grow at the rate of 20% per annum.
- ii. Increase the rail freight transport capacity from 6% to 50%.
- iii. Increase current port handling capacity from 30M tonnes to 50M tonnes.
- iv. Expand ferry capacity from the current 130M to 200M passengers.
- v. Expand shipping capacity of the Kenya National Shipping Line to lift cargo from 15000 tonnes to 750000 Tonnes
- vi. Reduce overall transit time in urban centres by 30%.
- vii. Improve domestic air connectivity
- viii. Develop and implement an integrated information system for the transport services

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Strategic Area 3: Research and Development

Strategic Objectives

- i. To undertake operational research to identify opportunities to reduce operational costs in major transport corridors by 25%
- ii. Undertake research on road transport safety to reduce overall carnage 30% annually
- iii. Develop an urban integrated transport model to reduce transit time by 30%

Strategic Area 4: Resource Mobilization

Strategic objectives

- i. To mobilize 100% funding for the transport sector programmes

Strategic Area 5: Capacity Building

Strategic objectives

- i. To attract and retain professionals in the transport sector
- ii. To update skills and technology for the professional in the transport sectors
- iii. To improve the work environment

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Progress on attainment of Strategic Objectives

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

Programme	Strategic Objective	Outcome	Indicator	Performance
Rail	To develop rail transport	Improved access to Rail Services	Rail passengers handled per year (no. 000)	The no. of passengers moved is 4,490,000 due to Introduction of night trip between Mombasa – Nairobi route on Madaraka Express and commencement of Passenger service along Nairobi – Nanyuki route via MGR
			Rail cargo handled per year (Tons 000)	Cargo carried was 5,857 million tonnes due to completion of SGR from Mombasa to Naivasha
Air	To develop Air Transport	Increased access to Aviation Services	Number of Air Passenger handled (International and Domestic) per year (Millions)	9 million air passengers were handled against a target of 14 translating to an achievement of 70 percent. Out of this, 6.2 million went through JKIA which signifies 69 percent proportion of passengers.
			Volume of Air cargo handled per year (Total freight) (Millions Kgs)	364.6 million kilograms of air cargo were handled against a target of 417.4 million kilograms signifying a 94 percent achievement. The underachievement was greatly due to the effects of COVID-19
Maritime	To develop Maritime	Increased access to shipping and	Cargo throughput in Dead Weight Tonnes	Total Throughput increased by 7.7% from 33.4 million

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	Transport	maritime services	(DWT) per year (Tons in millions)	handled in FY 2019/20 to 36.05 million handled in FY 2020/21.
			Containers handled in Twenty foot Equivalent Units (TEUs)	Container traffic grew by 5.4% growth from 1.384 million handled in 2019/20 to the 1.459 million handled in FY2020/21
Policy, Legal, and Institutional Framework	To Improve the transport sector operational environment	Formulate and review policies, legal and institutional frameworks	No. of policies and regulations developed	<i>Policy, Legal, and Institutional Framework: -</i> -To Improve the transport sector operational environment -Formulate and review policies, legal and institutional frameworks <i>-Number of policies and regulations developed:</i> -The following policy and legal frameworks were developed in FY 20/21: Draft Kenya Railways Bill; Draft Traffic Act; Air Accidents Investigation Regulations, Draft National Aviation Management bill, The Civil Aviation (Security) Regulations, 2020 were gazetted and are now in force, amended Traffic (Registration Plates) (Amendment) Rules, 2021 which are now in the process of being gazetted and the Traffic (Transport Network Companies) Rules, 2020 which is currently under consideration by the Senate Committee on Legislation.

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

The State Department for Transport exists to transform lives. This is our purpose; the driving force behind everything we do by putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year:

1. Sustainability strategy and profile

None.

2. Environmental performance

In accordance to the Climate Change Act No. 11 of 2016, SDT is tasked with upholding and mainstreaming climate change responses into development planning, decision-making and implementation of the guidelines set by the Ministry of Environment and Forestry. SDT is also tasked with adhering to the realization of Presidential Directive of 10% forest cover. An Environment Conservation Committee is appointed annually by the Accounting Officer tasked with setting up and ensuring implementation of Environment Conservation strategies and annual work plan for the State Department. The committee is also charged with overseeing implementation of climate change responses in liaison with Climate Change desk office. To this effect, jointly with Kenya Civil Aviation Authority, Equity Bank and Kenya Forest Service, the State Department for Transport planted trees at Ngong Forest, Kajiado County.

3. Employee welfare

Recruitment is guided and done by the public service commission (as guided by Human resource policy and procedure Manual).

Skills improvement is done by the State Department in a structured manner. This starts from receipt of request, validation and approval by Ministerial Human Resource Management Advisory Committee (MHRMAC) followed by intervention programmes Implementation.

Appraisal is similarly done in a structured manner through the Government Human Resource Information System (GHRIS)

The safety committee as required by Occupational Safety and Health Act. (OSHA) is yet to be established.

In this era of the COVID-19 pandemic, the State Department for Transport ensures all the safety measures are prioritized in terms of providing the members of staff with face masks and sanitizers. The building is fumigated and all health protocols observed and followed.

The overall aim of the State Department is to provide a conducive working environment for all members of staff and general public. To this end, the State Department for Transport is embarking on the following:

- Overhaul and rehabilitation of the water and pumping system.
- Overhaul and rehabilitation of the fire hydrant system.
- Repair and maintenance of 4 lifts – Only 2 lifts are operational.
- Refurbishment of washrooms and kitchenettes.

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- Installation of an LED lighting system. There is no mercury or glass content with LED lighting. LED replacement bulbs do not emit any light in the non-visible light spectrum (UV) which is a leading cause of eye strain and eye fatigue.

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

- The State Department for Transport has put in place a Citizen's Service Delivery Charter that stipulates the mandate of the State Department.
- The State Department for Transport website is constantly updated with current happenings and on goings in the State Department.
- Corruption prevention is part of the Performance Contracting target. This performance indicator aims to combat and prevent corruption, unethical practices and promote standards and best practices in governance. This is in line with the Ethics and Anti-Corruption Commission Act No. 22 of 2011 and the Leadership and Integrity Act No. 19 of 2012. A Corruption Prevention Committee is appointed annually by the Accounting Officer and is mandated with the following tasks: -
 - Undertake a Corruption Risk Assessment and develop Corruption Risk Mitigation Plan.
 - Implement measures emanating from the Corruption Risk Mitigation Plan as per the implementation matrix.
 - To implement measures that promote integrity in the State Department
 - Continuous training, awareness creation and dissemination of programmes on corruption prevention.
- National values, cohesion and principles of governance are important to the realization of the mandate of the State Department for Transport. A National Values and Principles of Governance committee is appointed annually by the Accounting Officer tasked with the following:
 - Implement measures that promote the realization of national cohesion, national values and commitments in the president's Annual Report on national values and principles of governance.
 - Continuous training, awareness creation and dissemination of programmes on national values and principles of governance.
 - Development of customer service delivery charters in line with national values and principles of governance as espoused in Article 10 of the constitution.
 - Ensure incorporation of National Values and Principles of Governance into the annual Performance Contracting process.
 - Develop a criterion and rewards of exemplary value carriers within the State Department.

b) Responsible Supply chain and supplier relations

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

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c) Responsible marketing and advertisement

Government Advertising Agency (GAA) is in charge of public sector advertising and managing consolidated Government advertising funds. Advertisements are featured in My Gov section in our local dailies. GAA co-ordinates public sector advertising contract management and procurement. GAA also ensures that such public sector advertising strictly adheres to the government contracting and common services policy in all advertising procurement. GAA will also co-ordinate fairs and exhibitions to ensure unified advertising themes and messages by government institutions and events and public feedback methods on specific or general issues of concern on Government are incorporated.

d) Product stewardship

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

5. Community Engagements-

- The State Department for Transport promotes education through offering of quality academic attachments and internships in all its departments. This also involves mentorship of the attachés and interns.
- Health care is vital in all aspects of the society. The State Department has organised Covid-19 vaccination programs for both the staff members and are open to the public. Furthermore, several healthcare facilities and insurance organizations have been allowed access to Transcom House (State Department for Transport Headquarter) to enlighten both the staff and the public on various healthcare and insurance plans, options and programs.
- The State Department seeks to improve the welfare and skills of employees through structured programs for personal and professional development. This includes individual and group trainings.
- There is a well-established Transcom Staff Welfare Association that ensures that all employees are assisted when need arises.
- The State Department is determined to ensure adequate and steady supply of clean and safe water and sanitation facilities. Water pumps and reserve tanks ensure that employees work in a conducive and comfortable environment.
- A well-established Customer Care Desk at the main entrance assists visitors to efficiently get the services they require.
- The State Department has a Reserved Parking for the physically challenged staff and visitors. There is an ongoing establishment of lavatories for the physically challenged.

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the State Department for Transport is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2021. 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, 2021, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Transport further confirms the completeness of the accounting records maintained for the State Department for Transport, which have been relied upon in the preparation of the State Department for Transport'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.

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Approval of the financial statements

The State Department for Transport's financial statements were approved and signed by the Accounting Officer on 15 December 2021



Principal Secretary

Name: Dr. (Eng) Joseph K Njoroge



Head of Accounting Unit

Name Priscilla Karanja

ICPAK No. 4281

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, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Transport for the year ended 30 June, 2021 set out on pages 1 to 27, which comprise the statement

of assets and liabilities as at 30 June, 2021 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 the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Transport as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.35,635,975,932 which includes a payment of Kshs.11,027,888 for refurbishments works carried out on Public Works Building and Kshs.4,800,000 for roof maintenance works carried out on Transcom House. However, tender documents and bills of quantities for the two works were not provided for audit review. Further, Inspection and Acceptance Committee minutes were also not provided.

In the circumstances, it has not been possible to confirm the competitiveness and fairness in the award of the contract as well as the value for money on the expenditure of Kshs.15,827,888 incurred on the two projects. Further, the validity of expenditure of Kshs.15,827,888 could not be confirmed.

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

Other matter

1. Budgetary Control and Performance

During the year under review, actual receipts for the State Department amounted to Kshs.63,585,779,287 against a budgeted amount of Kshs.74,241,046,749 resulting to a shortfall in receipts of Kshs.10,655,267,462. In addition, the State Department under-spent its overall budget amount by Kshs.10,655,543,139. The under expenditure mainly

occurred under the components related to use of goods and services at Kshs.43,997,722, and acquisition of assets at Kshs.9,687,018,222.

Failure to fully absorb the budget may affect some planned programs which affects service delivery to the citizens.

2. Pending Bills

Note 15.1 to the financial statements reflects pending bills balance of Kshs.55,873,513. Management has not explained why the bills were not settled during the year they occurred. The Department is at risk of incurring significant interest costs and penalties due to continued delay in payment. Further, review of documents in support of the pending bills revealed that the balance included an amount of Kshs.36,000,000 and Kshs.5,597,500 payable to a contractor and a consultant in respect of construction of Transport Data Centre whose contract sum was Kshs.130,739,261. However, to date the contractor has been paid Kshs.120,252,245 leaving an outstanding bill of Kshs.10,487,016 and not Kshs.36,000,000 indicated in the list, hence casting doubt on the validity of the disclosed balances.

Failure to settle bills in the year to which they relate adversely affect the implementation of the subsequent year's budgeted programs as the pending bills form a first charge.

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 governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi


24 December, 2021

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	22,254,302,430	25,983,676,785
Proceeds from Foreign Borrowings	2	11,514,483,899	45,037,782,335
Other Receipts	3	29,816,992,958	26,049,159,619
TOTAL RECEIPTS		63,585,779,287	97,070,618,739
PAYMENTS			
Compensation of Employees	4	193,091,266	198,495,501
Use of goods and services	5	253,587,174	249,114,785
Transfers to Other Government Entities	6	27,502,849,238	32,412,939,824
Social Security Benefits	7	-	4,631,431
Acquisition of Assets	8	35,635,975,932	64,181,798,587
TOTAL PAYMENTS		63,585,503,610	97,046,980,128
SURPLUS/DEFICIT		275,677	23,638,611

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 15 December 2021 and signed by:


 Principal Secretary
 Name: Dr. (Eng) Joseph K Njoroge



 Head of Accounting Unit
 Name Priscilla Karanja
 ICPAK No. 728


STATE DEPARTMENT FOR TRANSPORT
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8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	27,107,462	62,921,284
Cash Balances	9B	-	-
Total Cash and cash equivalent		27,107,462	62,921,284
Accounts Receivables	10	-	71,732
TOTAL FINANCIAL ASSETS		27,107,462	62,993,016
FINANCIAL LIABILITIES			
Accounts Payables	11	26,831,785	39,354,405
NET FINANCIAL ASSETS		275,677	23,638,611
REPRESENTED BY			
Fund balance b/fwd	12	23,638,611	805,795
Prior year adjustment	13	(23,638,611)	(805,795)
Surplus/Deficit for the year		275,677	23,638,611
NET FINANCIAL POSSITION		275,677	23,638,611

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 15 December 2021 and signed by:


Principal Secretary
Name: Dr. (Eng) Joseph K Njoroge



Head of Accounting Unit
Name Priscilla Karanja
ICPAK No. 7231


STATE DEPARTMENT FOR TRANSPORT
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9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

		2020-2021	Restated 2019-2020
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	22,254,302,430	25,983,676,785.00
Other Receipts	3	29,816,992,958	26,049,159,619
Payments for operating expenses			
Compensation of Employees	4	(193,091,266)	(198,495,501)
Use of goods and services	5	(253,587,174)	(249,114,785)
Transfers to Other Government Units	6	(27,502,849,238)	(32,412,939,824)
Social Security Benefits	7	-	(4,631,431)
Adjusted for:			
Adjustments during the year			
Changes in receivables	10	71,732	(71,732)
Changes in payables	11	(12,522,620)	126,480
Prior Year Adjustments	13	(23,638,611)	(805,795)
Net cash flow from operating activities		24,085,678,211	19,166,903,816
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(35,635,975,932)	(64,181,798,587)
Net cash flows from Investing Activities		(35,635,975,932)	(64,181,798,587)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	11,514,483,899	45,037,782,335
Net cash flow from financing activities		11,514,483,899	45,037,782,335
NET INCREASE IN CASH AND CASH EQUIVALENT		(35,813,822)	22,887,564
Cash and cash equivalent at BEGINNING of the year	9	62,921,284	40,033,720
Cash and cash equivalent at END of the year	9	27,107,462	62,921,284

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 15 December 2021 and signed by:


Principal Secretary
Name: Dr. (Eng) Joseph K Njoroge


Head of Accounting Unit
Name Priscilla Karanja
ICPAK No. 7287

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	22,259,737,296	255,743,185	22,515,480,481	22,254,302,430	261,178,051	99%
Proceeds from Foreign Borrowings	11,921,480,873	-	11,921,480,873.00	11,514,483,899	406,996,974	97%
Other Receipts	35,465,585,395	4,338,500,000	39,804,085,395	29,816,992,958	9,987,092,437	75%
TOTAL RECEIPTS	69,646,803,564	4,594,243,185	74,241,046,749	63,585,779,287	10,655,267,462	85%
PAYMENTS						
Compensation of Employees	69,902,540	127,993,045	197,895,585	193,091,266	4,804,319	98%
Use of goods and services	144,035,508	153,549,388	297,584,896	253,587,174	43,997,722	84%
Transfers to Other Government Units	24,120,572,114	4,302,000,000	28,422,572,114.00	27,502,849,238	919,722,876	95%
Social Security Benefits	(2,350,752)	2,350,752	-	-	-	0%
Acquisition of Assets	45,314,644,154	8,350,000	45,322,994,154	35,635,975,932	9,687,018,222	79%
TOTAL	69,646,803,564	4,594,243,185	74,241,046,749	63,585,503,610	10,655,543,139	86%


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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/e %
PAYMENTS						
Surplus/ Deficit	0.00	00 00		275,677	(275,677)	0.00

Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. Other Receipts 75%: - KCAA and KFS under collection due to Covid effects on Air and Marine transport.
- ii. Use of goods and services 84%: - Absorption was inhibited by the GOK directives on corvid protocols
- iii. Acquisition of Assets 79%: - the procurement process for SGR Intergraded security system was not completed on time due to delay in the approval for the project by the National Treasury.

The entity financial statements were approved on 15 December 2021 and signed by:


Principal Secretary
Name: Dr. (Eng) Joseph K Njoroge


Head of Accounting Unit
Name Priscilla Karanja
ICPAK No. 7251

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11. 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	431,937,296	255,743,185	687,680,481	653,731,885	33,948,596	95%
Other Receipts	2,234,272,114	4,338,500,000	6,572,772,114	5,761,492,133	811,279,981	88%
TOTAL RECEIPTS	2,666,209,410	4,594,243,185	7,260,452,595	6,415,224,018	845,228,577	88%
PAYMENTS						
Compensation of Employees	69,902,540	127,993,045	197,895,585	193,091,266	4,804,319	98%
Use of goods and services	69,035,507	153,549,388	222,584,896	195,231,619	27,353,277	88%
Transfers to Other Government Units	2,497,772,114	4,302,000,000	6,799,772,114	5,988,492,133	811,279,981	88%
Other grants and transfers						
Social Security Benefits	(2,350,752)	2,350,752	-	-	-	0%
Acquisition of Assets	31,850,000	8,350,000	40,200,000	38,214,894	1,985,106	95%
Other Payments						
TOTAL PAYMENTS	2,666,209,410	4,594,243,185	7,260,452,595	6,415,029,912	845,422,683	82%
Surplus/Deficit	0.00	00	0.00	194,106	(194,106)	0.00

Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. Other Receipts 80%:- KCAA and KFS under collection due to Covid effects on Air and Marine transport.

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ii. Transfers to Other Government Units: -81% KCAA and KFS under collection due to Covid effects on Air and Marine transport.

ii. Social Security Benefits 0%: occasioned by reallocation adjustment

The entity financial statements were approved on 15 December 2021 and signed by:



Principal Secretary

Name: Dr. (Eng) Joseph K Njoroge



Head of Accounting Unit

Name Priscilla Karanja

ICPAK No. 1241

STATE DEPARTMENT FOR TRANSPORT
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12. 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=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	21,827,800,000.00	-	21,827,800,000	21,600,570,545.15	227,229,454.85	99%
Proceeds from Foreign Borrowings	11,921,480,873.00	-	11,921,480,873	11,514,483,899.10	406,996,973.90-	97%
Other Receipts	33,231,313,281.00	-	33,231,313,281	24,055,500,824.90	9,175,812,456.10	72%
TOTAL RECEIPTS	66,980,594,154.00	-	66,980,594,154.00	57,170,555,269.15	9,810,038,884.85	92%
PAYMENTS						
Compensation of Employees						
Use of goods and services	75,000,000.00	-	75,000,000.00	58,355,554.95	16,644,445.05	78%
Transfers to Other Government Units	21,622,800,000.00	-	21,622,800,000	21,514,357,105.20	108,442,894.80	99%
Acquisition of Assets	45,282,794,154.00	-	45,282,794,154	35,597,761,037.70	9,685,033,116.30	79%
Other Payments						
TOTAL PAYMENTS	66,980,594,154.00	-	66,980,594,154.00	57,170,473,697.85	9,810,120,456.15	85%
Surplus/Deficit	0.00	0.00	0.00	81,571.30	(81,571.30)	

Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

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- i. Other receipts 72%-Drawing from the funds on standard gauge railway was affected by delays in resolving land compensation issues by NLC; and deferred maintenance of facilities which had not met usage level.
- ii. Use of goods 78%- This was caused by delay in implementation of Horn of Africa Gateway Development Project occasioned by delayed approval of procurement plan.
- iii. Acquisition of Assets 79%:- the procurement process for SGR Intergrated security system was not completed on time due to delay in the approval for the project by the National Treasury

The entity financial statements were approved on 15 December 2021 and signed by:



Principal Secretary

Name: Dr. (Eng) Joseph K Njoroge



Head of Accounting Unit

Name Priscilla Karanja

ICPAK No..1237

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Final Budget	Actual on comparable basis	Budget utilization difference
	2021	2021	
	Kshs	Kshs	Kshs
201000000			
201020000	296,549,692.00	262,559,568	33,990,124
201030000	40,380,769.00	28,112,287	12,268,482
201040000	804,928.00	43,200	761,728
203000000			
203010000	56,517,594,154.00	46,924,984,724	9,592,609,430
20400000003			
204010000	8,232,358,726.00	8,214,193,898	18,164,828
205000000			
205010000	8,988,019,473.00	8,083,314,986	904,704,487
216000000			
216010000	165,339,007.00	72,294,946	93,044,061
Total	74,241,046,749.00	63,585,503,610	10,655,543,139

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SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Ccompliances 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 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:

- Kenya Airprot Authority
- Kenya Ferry Services
- Kenya Ports Authority
- Kenya Railway Corporation
- Kenya Airways
- Kenya Cival Aviation Authority

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.

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i) 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

ii) Transfers from the Exchequer

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

iii) 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 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv) 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 been paid out by the Entity.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) 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.

v) Acquisition of Fixed Assets

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

STATE DEPARTMENT FOR TRANSPORT
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Eequivalents

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.

STATE DEPARTMENT FOR TRANSPORT
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 25,974,520 compared to Kshs 39,354,405 in prior period as indicated on note 24. There were no other restrictions on cash during the year.

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.

STATE DEPARTMENT FOR TRANSPORT
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 2021.

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 none explaining the nature and amounts.

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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.

16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Transport does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **None** and *none* of this financial statement is a register of the contingent liabilities in the year.

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NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	8,931,197,315	6,563,988,877
Total Exchequer Releases for quarter 2	6,867,844,790	674,484,786
Total Exchequer Releases for quarter 3	72,431,200	11,404,848,478
Total Exchequer Releases for quarter 4	6,382,829,125	7,340,354,644
Total	22,254,302,430	25,983,676,785

2 Proceeds from Foreign Borrowings

	2020-2021	2019-2020
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	11,514,483,899	45,037,782,335
Foreign Currency and Foreign Deposits	-	-
Other foreign accounts payable	-	-
Total	11,514,483,899	45,037,782,335

3 Other Receipts

Description	2020-2021	2019-2020
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	485,159,576	498,579,022
Receipts from Incidental Sales by Non-Market Establishments	5,216,332,557	6,450,092,574
Receipts from Sale of Incidental Goods	-	-
Paid to Exchequer	24,055,500,825	18,980,686,811
Other Receipts Not Classified Elsewhere	60,000,000	119,801,212
Total	29,816,992,958	26,049,159,619

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

4 Compensation of Employees

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	111,270,247	126,977,099
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	81,821,020	71,518,402
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Employer Contributions Compulsory national social security schemes	-	-
Employer Contributions Compulsory national health insurance schemes	-	-
Total	193,091,266	198,495,501

5 Use of Goods and Services

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	10,166,649	14,115,607
Communication, supplies and services	3,594,085	6,470,536
Domestic travel and subsistence	22,853,375	20,958,227
Foreign travel and subsistence	4,217,027	14,292,608
Printing, advertising and information supplies & services	6,520,422	1,158,160
Rentals of produced assets	3,518,770	1,403,798
Training expenses	8,417,096	6,140,796
Hospitality supplies and services	9,818,408	12,302,494
Insurance costs	-	-
Specialized materials and services	26,076,175	2,369,723
Office and general supplies and services	9,153,890	4,538,325
Fuel Oil and Lubricants	2,563,284	4,688,243
Other operating expenses	82,603,962	32,384,912
Routine maintenance – vehicles and other transport equipment	2,208,611	1,805,731
Routine maintenance – other assets	61,875,420	126,485,626
Exchange Rate Losses	-	-
Total	253,587,174	249,114,785

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 Grants and Transfers to other Government Entities

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of government	5,988,492,133.	7,655,771,596
Capital grants to government agencies and other level of government	21,514,357,105.	24,757,168,228
Current grants to development projects	-	-
Capital grants to development projects	-	-
Other Current transfers grants and subsidies	-	-
Other Capital transfers grants and subsidies	-	-
TOTAL	27,502,849,238	32,412,939,824

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

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

	Recurrent	Development	2020-2021
Description	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
Kenya Airprot Authority		731,357,105	731,357,105
Kenya Ferry Services	772,159,576	428,000,000	1,200,159,576
Kenya Ports Authority		7,000,000,000	7,000,000,000
Kenya Railway Corporation		11,355,000,000	11,355,000,000
Kenya Airways	-	2,000,000,000	2,000,000,000
Kenya Cival Aviation Authority	5,216,332,557		5,216,332,557
TOTAL	5,988,492,133	21,514,357,105	27,502,849,238

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 Social Security Benefits

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	-	4,631,431
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Social Benefits to the aged (above 70 years)	-	-
Total	-	4,631,431

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 Acquisition of Assets

Non -Financial Assets	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	31,848,461	1,097,000
Construction of Roads	-	-
Construction and Civil Works	35,569,984,724	64,165,803,210
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	150,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	34,142,746	14,748,377
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	35,635,975,932	64,181,798,587

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9A: 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)	2020-2021	2019-2020
				Kshs	Kshs
Central Bank of Kenya, 1000181354, Recurrent Kes- The Presidency	Kes	Recurrent	-	1,051,371	1,608
Central Bank of Kenya, 1000181583, Development Kes – The Presidency	Kes	Development	-	81,571	23,565,271
Central Bank of Kenya, 1000181947, Deposits Kes – The Presidency	Kes	Deposits	-	25,974,520	39,354,405
Total				27,107,462	62,921,284

9B: cash in hand

	2020-2021	2019-2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	67,340
Other Debtors & Pre-payments	-	-
District suspense	-	4,392
General Suspense		-
Clearance accounts	-	-
Total	-	71,732

11. Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Deposits	25,974,520	39,354,405
Unclassified deposits	857,265	-
Total	26,831,785	39,354,405

12. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	62,921,284.25	40,033,721
Cash in hand	-	-
Accounts Receivables	71,732	-
Accounts Payables	(39,354,405)	(39,227,925)
Total	23,638,611	805,796

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13. Prior Year Adjustments

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	62,921,284	(23,566,879)	39,354,405
Cash in hand	-	-	-
Accounts Payables- Deposits	(39,354,405)	-	(39,354,405)
Receivables	71,732	(71,732)	-
	23,638,611	(23,638,611)	-

The prior year adjustments of Kshs 23,638,611 represent the unspent balances of the financial year 2019-2020 ,district suspense and salary advance:-

Recurrent Kshs 1,608.40

Development Kshs 23,565,271.30

District Suspense Kshs 4,391.65

Salary Advance Kshs 67,340

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. Related Party Disclosures

Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	27,502,849,238	32,412,939,824
Total Transfers from related parties	27,502,849,238	32,412,939,824

15. Other Important Disclosures

15.1: Pending Accounts Payable (See Annex 1)


	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	- Kshs
Construction of buildings	13,547,011	-	13,547,011	-
Construction of civil works	-			
Supply of goods	6,093,104,685	1,366,150	6,091,004,685	3,466,150
Supply of services	62,119,837	14,307,363	24,019,837	52,407,363
Total	6,168,771,533	15,673,513	6,128,571,533	55,873,513

STATE DEPARTMENT FOR TRANSPORT
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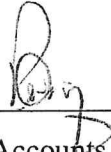
16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Emphasis of matter	Pending Bills	Explained	Not Resolved	2021/2022



 Principal Secretary



 Principal Accounts Controller

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ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	A	B	c	d=a-c		
Supply of services						
1. GEOLEA ENTERPRISES LTD	1,920,420	-	-	1,920,420	-	
2. MASADA HOTEL	624,000	-	-	624,000	-	
3. DECASA	121,363	-	-	121,363	-	
4. ELEVATER GENERAL SERVICES LTD	218,880	-	-	218,880	-	
5. PAGO AIRLINE TRAVEL SERVICES LTD	322,540	-	-	322,540	-	
6. AFRICAN DEW	624	-	-	624	624	
7. RECORD AND INFORMATION MANAGEMENT	138,713	-	-	138,713	138,713	
8. PRIDE IN FLAMINGO BEACH RESORT	430,500	-	-	430,500	-	
9. SERVE KENYA	3,017,099	-	-	3,017,099	-	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
10. BURCH RESORT	1,225,000	-	-	1,225,000	-	
11. PARGO AIRWAYS TRAVEL SERVICES	550,000	-	-	550,000	-	
12. PARGO AIRWAYS TRAVEL SERVICES	138,000	-	-	138,000	-	
13. ELLABEL AGENCIES LTD	211,850	-	-	211,850	-	
14. ELLABEL AGENCIES LTD	663,120	-	-	663,120	-	
15. ELLABEL AGENCIES LTD	426,460	-	-	426,460	-	
16. PINNAKIM LTD	36,000,000	-	-	36,000,000	36,000,000	
17. CONSULTANT UNES	5,597,500	-	-	5,597,500	-	
18. SAWELA LODGE (NAIVASHA COUNTRY HOTEL)	801,293	-	-	801,293	801,293	
Sub-Total	52,407,363	-	-	52,407,363	36,940,630	
Supply of services					-	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
19. FRIMA INVESTMENT	418,750	-	-	418,750	-	
20. ANTELA INVESTMENTS	452,400	-	-	452,400	-	
21. TREVVY ENTERPRISES	495,000	-	-	495,000	-	
22. ECOMAX AFRICA LIMITED		-	-	2,100,000	2,100,000	
Sub-Total	3,466,150	-	-	3,466,150	2,100,000	
Grand Total	55,873,513	-	-	55,873,513.	39,040,630	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Restated Historical Cost c/f (Kshs) 2020/21
Land					
Buildings and structures	169,769,870,496	35,601,833,185			205,371,703,681
Transport equipment					
Office equipment, furniture and fittings	150,000	-			150,000
ICT Equipment					
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails	1,199,118,508	-			1,199,118,508
Heritage and cultural assets					
Intangible assets	329,802,041	34,142,746			363,944,787
Work in Progress					
Total	171,298,941,045	35,635,975,931			206,934,916,976

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

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Transport Sector Support Project	Institutional strengthening and capacity building in the transport sector in Kenya	Principal Secretary	Yes/NO
2	Railway Development Levy Fund (Operations Accounts)	SGR Construction	Principal Secretary	Yes/NO
3	National Urban Transport Improvement Project	Institutional capacity building in urban transport sub-sector	Principal Secretary	Yes/NO
4	Northern Corridor Transport Improvement Project	To increase efficiency on transport along the Northern Corridor to facilitate trade regulation integration.	Principal Secretary	Yes/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	Yes/NO
6	East Africa Trade and Facilitation Project- MOT/KRC Component	Improving railway services in the territory of Kenya and Uganda	Principal Secretary	Yes/NO

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ANNEX 6 – 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 Kshs	Inter- entity reconciliations done?(yes/no)
1	Kenya Airport Authority	For the improvement of Airports and Airstrips	Principal Secretary	731,357,105	Yes
2	Kenya Civil Aviation Authority	Improvement on air safety.	Principal Secretary	5,216,332,557	Yes
3	Kenya Ports Authority	Improvement on Ports.	Principal Secretary	7,000,000,000	Yes
4	Kenya Airways	National Carrier	Principal Secretary	2,000,000,000	Yes
5	Kenya Ferry Services	For purchases and maintenance of Ferries	Principal Secretary	1,200,159,576	Yes
	Kenya Railways Corporation	Provide Funds for the construction of SGR network in order to facilitate the transportation of goods.	Principal Secretary	11,355,000,000	Yes

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ANNEX 8- REPORTS GENERATED FROM IFMIS

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

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

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ANNEX 6 – 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 Kshs	Inter- entity reconciliations done?(yes/no)
1	Kenya Airport Authority	For the improvement of Airports and Airstrips	Principal Secretary	731,357,105	Yes
2	Kenya Civil Aviation Authority	Improvement on air safety.	Principal Secretary	5,216,332,557	Yes
3	Kenya Ports Authority	Improvement on Ports.	Principal Secretary	7,000,000,000	Yes
4	Kenya Airways	National Carrier	Principal Secretary	2,000,000,000	Yes
5	Kenya Ferry Services	For purchases and maintenance of Ferries	Principal Secretary	1,200,159,576	Yes
	Kenya Railways Corporation	Provide Funds for the construction of SGR network in order to facilitate the transportation of goods.	Principal Secretary	11,355,000,000	Yes



Trial Balance

Entity: 1092-State Department for Transport

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420318 Licence Fees	0.00	0.00	0.00	0.00
1420341 Agency Fees	0.00	485,159,576.00	0.00	498,579,022.00
1420300 Administrative Fees and Charges collected as AIA	0.00	485,159,576.00	0.00	498,579,022.00
1420503 Aviation Fees and Air Navigation Charges.	0.00	5,216,332,557.00	0.00	6,450,092,574.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	5,216,332,557.00	0.00	6,450,092,574.00
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	5,701,492,133.00	0.00	6,948,671,596.00
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450199 Receipts not classified elsewhere classified	0.00	24,055,500,824.90	0.00	18,980,686,810.80
1450100 Paid to Exchequer	0.00	24,055,500,824.90	0.00	18,980,686,810.80
1450212 Direct Payment - Maintenance of Airstrips	0.00	60,000,000.00	0.00	119,801,212.00
1450200 Receipts Not Classified Elsewhere	0.00	60,000,000.00	0.00	119,801,212.00
1450000 Other Receipts Not Elsewhere Classified	0.00	24,115,500,824.90	0.00	19,100,488,022.80
2110101 Basic Salaries - Civil Service	111,270,246.55	0.00	126,977,099.10	0.00
2110100 Basic Salaries - Permanent Employees	111,270,246.55	0.00	126,977,099.10	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	42,142,360.45	0.00	42,268,914.30	0.00
2110304 Overtime - Civil Service	760,254.00	0.00	993,705.60	0.00
2110309 Special Duty Allowance	1,983,324.20	0.00	449,503.50	0.00
2110311 Transfer Allowance	560,717.25	0.00	22,500.00	0.00
2110312 Responsibility Allowance	6,365,355.45	0.00	5,372,828.05	0.00
2110313 Entertainment Allowance	901,935.00	0.00	895,400.00	0.00
2110314 Transport Allowance	12,208,042.95	0.00	14,429,650.85	0.00
2110315 Extraneous Allowance	5,032,841.25	0.00	2,961,999.50	0.00
2110317 Domestic Servant Allowance	401,388.00	0.00	218,400.00	0.00
2110318 n Practising Allowance	460,000.00	0.00	480,000.00	0.00
2110320 Leave Allowance	1,004,801.10	0.00	3,425,500.00	0.00
2110336 Car Purchase Allowance	10,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	81,821,019.65	0.00	71,518,401.80	0.00
2110000 Wages and Salary Contributions	193,091,266.20	0.00	198,495,500.90	0.00
2210101 Electricity	8,659,307.00	0.00	11,556,052.00	0.00
2210102 Water and Sewerage Charges	1,507,342.00	0.00	2,559,555.40	0.00
2210100 Utilities, Supplies and Services	10,166,649.00	0.00	14,115,607.40	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,534,298.10	0.00	5,660,684.55	0.00
2210202 Internet Connections	58,000.00	0.00	555,370.00	0.00
2210203 Courier & Postal Services	1,786.45	0.00	254,481.15	0.00
2210200 Communication, Supplies and Services	3,594,084.55	0.00	6,470,535.70	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	7,704,197.40	0.00	5,408,602.40	0.00
2210302 Accommodation - Domestic Travel	5,261,400.00	0.00	6,195,544.00	0.00
2210303 Daily Subsistence Allowance	9,887,778.00	0.00	9,322,880.15	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	31,200.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	22,853,375.40	0.00	20,958,226.55	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	3,231,647.00	0.00	3,521,308.00	0.00
2210402 Accommodation	743,860.25	0.00	3,040,222.80	0.00
2210403 Daily Subsistence Allowance	241,520.00	0.00	7,731,077.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	4,217,027.25	0.00	14,292,607.80	0.00
2210502 Publishing & Printing Services	382,337.00	0.00	318,000.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	329,560.00	0.00	672,960.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	5,808,525.00	0.00	167,200.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	6,520,422.00	0.00	1,158,160.00	0.00
2210601 Rent of Vehicles	0.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	0.00	0.00	25,000.00	0.00
2210604 Hire of Transport, Equipment	3,518,770.00	0.00	1,378,798.00	0.00
2210600 Rentals of Produced Assets	3,518,770.00	0.00	1,403,798.00	0.00
2210701 Travel Allowance	2,375,300.00	0.00	1,355,971.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	8,780.00	0.00
2210703 Production and Printing of Training Materials	381,740.00	0.00	74,860.00	0.00
2210704 Hire of Training Facilities and Equipment	994,415.00	0.00	914,210.00	0.00
2210705 Field Training Attachments	0.00	0.00	3,000.00	0.00
2210706 Book Allowance	16,000.00	0.00	25,760.00	0.00
2210707 Project Allowance	0.00	0.00	24,400.00	0.00
2210708 Trainer Allowance	0.00	0.00	25,720.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	2,205,000.00	0.00	443,000.00	0.00
2210711 Tuition Fees Allowance	2,444,640.50	0.00	3,265,095.00	0.00
2210716 Human Resource Reforms	0.00	0.00	0.00	0.00
2210700 Training Expenses	8,417,095.50	0.00	6,140,796.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,676,298.00	0.00	2,870,848.00	0.00
2210802 Boards, Committees, Conferences and Seminars	6,020,074.00	0.00	9,431,646.00	0.00
2210803 State Hospitality Costs	0.00	0.00	0.00	0.00
2210804 Tribunal Costs	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	122,036.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	9,818,408.00	0.00	12,302,494.00	0.00
2211001 Medical Drugs	0.00	0.00	282,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	550,000.00	0.00	59,200.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	9,188,555.00	0.00	155,400.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	9,794,430.00	0.00	95,359.90	0.00
2211009 Education and Library Supplies	450,450.00	0.00	250,775.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	3,896,060.00	0.00	115,900.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,196,680.00	0.00	1,411,088.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	26,076,175.00	0.00	2,369,722.90	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,114,290.00	0.00	3,072,874.60	0.00
2211102 Supplies and Accessories for Computers and Printers	4,990,800.00	0.00	1,077,450.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	48,800.00	0.00	388,000.00	0.00
2211100 Office and General Supplies and Services	9,153,890.00	0.00	4,538,324.60	0.00
2211201 Refined Fuels and Lubricants for Transport	2,533,284.00	0.00	4,472,543.00	0.00
2211202 Refined Fuels and Lubricants for Production	30,000.00	0.00	215,700.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	2,563,284.00	0.00	4,688,243.00	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	15,780.00	0.00
2211305 Contracted Guards and Cleaning Services	11,125,170.00	0.00	16,161,770.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211308 Legal Dues/fees, Arbitration and Compensation Payments	445,000.00	0.00	0.00	0.00
2211310 Contracted Professional Services	59,132,894.95	0.00	4,719,508.40	0.00
2211311 Contracted Technical Services	7,709,497.00	0.00	734,048.00	0.00
2211314 Write Offs/ Bad Debt Expenses from Previous Years	0.00	0.00	0.00	0.00
2211318 Witness Expenses	0.00	0.00	14,800.00	0.00
2211320 Temporary Committee Expenses	4,191,400.00	0.00	912,000.00	0.00
2211399 Other Operating Expenses - Oth	0.00	0.00	9,827,006.00	0.00
2211300 Other Operating Expenses	82,603,961.95	0.00	32,384,912.40	0.00
2210000 Goods and Services	189,503,142.65	0.00	120,823,428.35	0.00
2220101 Maintenance Expenses - Motor Vehicles	2,208,611.00	0.00	1,805,731.00	0.00
2220100 Routine Maintenance - Vehicles	2,208,611.00	0.00	1,805,731.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	30,000.00	0.00	2,070,324.00	0.00
2220202 Maintenance of Office Furniture and Equipment	525,140.00	0.00	393,500.00	0.00
2220205 Maintenance of Buildings and Stations – Non-Residential	958,880.00	0.00	3,235,570.00	0.00
2220208 Maintenance of Aerodromes and Airstrips	60,000,000.00	0.00	119,801,212.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	30,000.00	0.00	638,620.00	0.00
2220210 Maintenance of Computers, Software, and Networks	331,400.00	0.00	346,400.00	0.00
2220200 Routine Maintenance - Other Assets	61,875,420.00	0.00	126,485,626.00	0.00
2220000 Routine Maintenance	64,084,031.00	0.00	128,291,357.00	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	0.00	0.00
2620148 International Maritime Organization (IMO)	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620221 Northern Corridor Transit and Transport Coordination Authority	0.00	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	5,988,492,133.00	0.00	7,655,771,596.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	5,988,492,133.00	0.00	7,655,771,596.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	21,514,357,105.20	0.00	24,757,168,227.80	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	21,514,357,105.20	0.00	24,757,168,227.80	0.00
2630000 Grants & Transfer To Other Govt. Units	27,502,849,238.20	0.00	32,412,939,823.80	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	4,631,430.90	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	4,631,430.90	0.00
2710000 Social Security Benefits	0.00	0.00	4,631,430.90	0.00
3110302 Refurbishment of Non-Residential Buildings	31,848,461.00	0.00	1,097,000.00	0.00
3110300 Refurbishment of Buildings	31,848,461.00	0.00	1,097,000.00	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	373,584,062.50	0.00
3110506 Railways	35,569,984,724.25	0.00	63,792,219,147.10	0.00
3110599 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
3110500 Construction and Civil Works	35,569,984,724.25	0.00	64,165,803,209.60	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
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	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	150,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	150,000.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	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	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	34,142,746.45	0.00	14,748,377.30	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	34,142,746.45	0.00	14,748,377.30	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	35,635,975,931.70	0.00	64,181,798,586.90	0.00
5120201 Borrowing from Foreign Governments	0.00	11,514,483,899.10	0.00	44,811,532,336.30
5120202 Borrowing from International Organizations	0.00	0.00	0.00	226,249,998.80
5120200 Foreign Borrowing-Direct Payments	0.00	11,514,483,899.10	0.00	45,037,782,335.10
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	11,514,483,899.10	0.00	45,037,782,335.10
6530101 Ministry HQ Recurrent Bank A/C	1,051,371.40	0.00	1,608.40	0.00
6530100 Recurrent Bank Accounts	1,051,371.40	0.00	1,608.40	0.00
6530000 Recurrent Bank Accounts	1,051,371.40	0.00	1,608.40	0.00
6540101 Ministry HQ Development Bank A	81,571.00	0.00	23,565,271.30	0.00
6540100 Development Bank Accounts	81,571.00	0.00	23,565,271.30	0.00
6541104 CAPACITY DEVELOPMENT PROGRAMME	0.00	0.00	0.00	0.00
6541126 Special Purpose Account Development	0.00	0.00	0.00	0.00
6541100	0.00	0.00	0.00	0.00
6540000 Development Bank Accounts	81,571.00	0.00	23,565,271.30	0.00
6550101 Ministry HQ Deposit Bank A/C	25,974,520.45	0.00	39,354,405.60	0.00
6550100 Deposit Bank Accounts	25,974,520.45	0.00	39,354,405.60	0.00
6550000 Deposit Bank Account	25,974,520.45	0.00	39,354,405.60	0.00
6580101 Cash	0.00	0.00	0.00	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	67,340.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	67,340.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	67,340.00	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	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	4,391.65	0.00
6780105 Stale Cheques (Receipts)	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	4,391.65	0.00
6780000 Suspense & Clearance Account	0.00	0.00	4,391.65	0.00
7310101 General Deposits	0.00	25,974,520.45	0.00	39,354,404.85
7310107 10% Retention Money	0.00	857,265.00	0.00	0.00
7310100 General Deposits Items	0.00	26,831,785.45	0.00	39,354,404.85
7310000 Deposits	0.00	26,831,785.45	0.00	39,354,404.85
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	0.00	0.00	0.00
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
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7350103 AP Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	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	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/c's	0.00	0.00	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	104,764,314,514.15	0.00	82,510,012,084.00
9910209 Remittances to Exchequer Miscellaneous Revenue	494,435,593.90	0.00	470,796,981.80	0.00
9910200 Exchequer Provisions	494,435,593.90	104,764,314,514.15	470,796,981.80	82,510,012,084.00
9910000 Provisions	494,435,593.90	104,764,314,514.15	470,796,981.80	82,510,012,084.00
9999999 Consolidated Fund	82,015,576,490.10	0.00	56,055,538,316.15	0.00
9999900	82,015,576,490.10	0.00	56,055,538,316.15	0.00
9990000 Opening Balance Reserves	82,015,576,490.10	0.00	56,055,538,316.15	0.00
Total	146,122,623,156.60	146,122,623,156.60	153,636,308,442.75	153,636,308,442.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-21 To : 12-JUL-21

REC-STATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209968

Balance as per bank certificate

1,051,371.40

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

1,051,371.40

Reconciled by: Henry Thuo Signature: [Signature] Date: 12th July 2021Reviewed by : [Signature] Signature: [Signature] Date: Approved by: [Signature] Signature: [Signature] Date: 12th July 2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-21 To : 12-JUL-21

REC-STATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209968

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-21 To : 12-JUL-21

DEV-STATE DEPARTMENT FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209879

Balance as per bank certificate

81,571.00

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

81,571.00

Reconciled by: Henry Thuo Signature: [Signature] Date: 12 July 2021

Reviewed by : Signature: Date:

Approved by: P. Kariuki Signature: [Signature] Date: 12 July 2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-21 To : 12-JUL-21

DEV-STATE DEPARTMENT FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209879

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)		
Cheque		Payee
No	Date	
		Amount
Total :		
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		
No	Date	
		Amount
Total :		
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		
No	Date	
		Amount
Total :		
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		
No	Date	
		Amount
Total :		

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-21 To : 12-JUL-21

DEP-SATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212551

Balance as per bank certificate

25,974,519.85

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

25,974,519.85

Reconciled by: Henry Thuo Signature: [Signature] Date: 12th July 2021

Reviewed by : _____ Signature: _____ Date: _____

Approved by: [Signature] Signature: [Signature] Date: 12/07/2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-21 To : 12-JUL-21

DEP-SATE DEPT. FOR TRANSPORT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212551

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :

BANK
KIU YA
KENYA



CENTRAL
BANK OF
KENYA

State Treasury Account
P.O. Box 100001, Nairobi, Kenya
Telephone: 254-20-6901, Fax: 254-20-6902

July 16, 2021

CERTIFICATE OF BALANCES

Customer : 122552

Balance

Date: 12-Jul-21

STATE DEPARTMENT FOR TI

Account No	Account Name	Currency	Balance
1000209879	DEV-STATE DEPARTMENT FOR TRANSPORT	KES	81,571.0
1000209968	REC-STATE DEPT. FOR TRANSPORT	KES	1,051,371.4
1000212551	DEP-STATE DEPT. FOR TRANSPORT	KES	25,974,519.8
1000215879	THE RAILWAY DEV LEVY FUND OPERATION	KES	32,169,374.0
1000426818	RAILWAY DEV. LEVY FUND- HOLDING ACC	KES	15,008,197,936.0
1000484306	HORN OF AFRICA GATEWAY DEV PR -SDOT	KES	58,355,554.9

LAWRENCE RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

JOYCE NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

REPUBLIC OF KENYA.

Date: 30th JUNE, 2021

Report of the Board of Survey on the Cash and Bank Balances of REC STATE DEPT. FOR TRANSPORT as at the close of business on 30th June, 2021

The Board, consisting of (Names and Official Titles)

Name (s) JACKSON ONDARA.....Chairman.

Name (s) VICTOR GITONGA.....Member.

Name(s) VERONICA GATHIGIMember.

Assembled at the Cash Office of State Department Of Transport at (time) on the 13th JULY 2021 and the following cash was produced:-

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

It was observed that cheques amounting to Sh.NIL.....CtsNIL.....

had been on hand for more than 14 days prior to the date of the survey.

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

The cash Book reflected the following balances as at the close of business on the 30th June, 2021.

Cash on hand	Sh.	NIL
Bank Balances	Sh.	1,051,371.40
			<u>1,051,371.40</u>

The Bank Certificate Balances showed Sh 1,051,371 cts. 40

Standing to the credit of the account on 12 July, 2021.

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



Chairman.

Date 13/07/2021

Members Of the Board.

MEMBER VICTOR GITONGA
MEMBER VERONICA GATHIGI




13/07/2021
13/07/2021

1. *Chlorophyll a* (Chl a) is the primary photosynthetic pigment in most plants and algae. It is a green pigment that absorbs light energy in the blue and red regions of the visible spectrum. Chl a is essential for the light-dependent reactions of photosynthesis, where it converts light energy into chemical energy in the form of ATP and NADPH.

10

REPUBLIC OF KENYA.

Date: 30th JUNE, 2021

Report of the Board of Survey on the Cash and Bank Balances of DEVELOPMENT STATE DEPT.
FOR TRANSPORT as at the close of business on 30th June, 2021

The Board, consisting of (Names and Official Titles)

Name (s) JACKSON ONDARA.....Chairman.

Name (s) VICTOR GITONGA.....Member.

Name(s) VERONICA GATHIGIMember.

Assembled at the Cash Office of State Department Of Transport at (time) on the
13th JULY 2021 and the following cash was produced:-

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

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

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

The cash Book reflected the following balances as at the close of business on the
30th June, 2021.

Cash on hand	Sh.	NIL
Bank Balances	Sh.	81,571
			<u>81,571</u>

The Bank Certificate Balances showed Sh 81,571.

Standing to the credit of the account on 12 July, 2021.

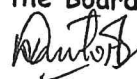
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted
for in the Bank Reconciliation Statement (F.O.30) attached.



Chairman.

Date 13/07/2021

Members Of the Board.

MEMBER. VICTOR GITONGA  13/07/2021.

MEMBER VERONICA GATHIGI  13/07/2021.

GPK(L)



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1092-State Department for Transport

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	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	22,254,302,430.15	25,983,676,785.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	11,514,483,899.10	45,037,782,335.10
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	29,816,992,957.90	26,049,159,618.80
TOTAL RECEIPTS		63,585,779,287.15	97,070,618,738.90
PAYMENTS			
Compensation of Employees	12	193,091,266.20	198,495,500.90
Use of goods and Services	13	253,587,173.65	249,114,785.35
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	27,502,849,238.20	32,412,939,823.80
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	4,631,430.90
Acquisition of Assets	18	35,635,975,931.70	64,181,798,586.90
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		63,585,503,609.75	97,046,980,127.85
SURPLUS/DEFICIT		275,677.40	23,638,611.05

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-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	27,107,462.85	62,921,285.30
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		27,107,462.85	62,921,285.30
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	71,731.65
TOTAL FINANCIAL ASSETS		27,107,462.85	62,993,016.95
Financial Liabilities			
Accounts Payables - Deposits	24	26,831,785.45	39,354,404.85
NET FINANCIAL ASSETS		275,677.40	23,638,612.10
REPRESENTED BY			
Fund Balance b/fwd	25	23,638,612.10	805,796.05
Prior Year Adjustment	26	(23,638,612.10)	(805,795.00)
Surplus/Deficit for the Year		275,677.40	23,638,611.05
NET FINANCIAL POSITION		275,677.40	23,638,612.10

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-20 To JUN-21

Compare With: JUL-19 To JUN-20

	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	22,254,302,430.15	25,983,676,785.00
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	29,816,992,957.90	26,049,159,618.80
Payments for Operating Expenses			
Compensation of Employees	12	193,091,266.20	198,495,500.90
Use of goods and Services	13	253,587,173.65	249,114,785.35
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	27,502,849,238.20	32,412,939,823.80
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	4,631,430.90
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(12,450,887.75)	54,747.20
Prior year adjustments		(23,638,612.10)	(805,795.00)
Net Cash From Operating Activities	A	24,085,678,210.15	19,166,903,815.05
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	35,635,975,931.70	64,181,798,586.90
Net Cash Flow From Investing Activities	B	(35,635,975,931.70)	(64,181,798,586.90)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	11,514,483,899.10	45,037,782,335.10
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	11,514,483,899.10	45,037,782,335.10
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(35,813,822.45)	22,887,563.25
Cash and Cash Equivalent at BEGINNING of The Year.		62,921,285.30	40,033,722.05
Cash and Cash Equivalent at END of The Year	22A+22B	27,107,462.85	62,921,285.30

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-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	8,931,197,314.95	6,563,988,877.20
Exchequer Releases/ Provisioning Account for Q2	9910201	6,867,844,790.25	674,484,786.00
Exchequer Releases/ Provisioning Account for Q3	9910201	72,431,200.00	11,404,848,478.00
Exchequer Releases/ Provisioning Account for Q4	9910201	6,382,829,124.95	7,340,354,643.80
TOTAL		22,254,302,430.15	25,983,676,785.00

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
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	11,514,483,899.10	45,037,782,335.10
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		11,514,483,899.10	45,037,782,335.10

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	485,159,576.00	498,579,022.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	5,216,332,557.00	6,450,092,574.00
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	24,055,500,824.90	18,980,686,810.80
Receipts Not Classified Elsewhere	1450200	60,000,000.00	119,801,212.00
	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

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		29,816,992,957.90	26,049,159,618.80

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	111,270,246.55	126,977,099.10
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	81,821,019.65	71,518,401.80
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		193,091,266.20	198,495,500.90

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	10,166,649.00	14,115,607.40
Communication, Supplies and Services	2210200	3,594,084.55	6,470,535.70
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	22,853,375.40	20,958,226.55
Foreign Travel and Subsistence, and other transportation costs	2210400	4,217,027.25	14,292,607.80
Printing , Advertising and Information Supplies and Services	2210500	6,520,422.00	1,158,160.00
Rentals of Produced Assets	2210600	3,518,770.00	1,403,798.00
Training Expenses	2210700	8,417,095.50	6,140,796.00
Hospitality Supplies and Servi	2210800	9,818,408.00	12,302,494.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	26,076,175.00	2,369,722.90
Office and General Supplies and Services	2211100	9,153,890.00	4,538,324.60
Fuel Oil and Lubricants	2211200	2,563,284.00	4,688,243.00
Other Operating Expenses	2211300	82,603,961.95	32,384,912.40
Routine Maintenance - Vehicles	2220100	2,208,611.00	1,805,731.00
Routine Maintenance - Other Assets	2220200	61,875,420.00	126,485,626.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		253,587,173.65	249,114,785.35

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	5,988,492,133.00	7,655,771,596.00
Capital Grants to Government Agencies and other Levels of Government	2630200	21,514,357,105.20	24,757,168,227.80
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		27,502,849,238.20	32,412,939,823.80

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	4,631,430.90
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	4,631,430.90

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	31,848,461.00	1,097,000.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	35,569,984,724.25	64,165,803,209.60
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	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	150,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	34,142,746.45	14,748,377.30
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		35,635,975,931.70	64,181,798,586.90

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,051,371.40	1,608.40
Development Bank Accounts	6540000	81,571.00	23,565,271.30
Deposit Bank Account	6550000	25,974,520.45	39,354,405.60
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		27,107,462.85	62,921,285.30

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	67,340.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	4,391.65
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	71,731.65

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	26,831,785.45	39,354,404.85
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		26,831,785.45	39,354,404.85

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	62,921,285.30	40,033,722.05
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	71,731.65	0.00
Opening Balance - Deposits	24	(39,354,404.85)	(39,227,926.00)
TOTAL		23,638,612.10	805,796.05

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	23,638,612.10	805,795.00
TOTAL		23,638,612.10	805,795.00



Statement of Budget Execution
Entity: 1092-State Department for Transport
Current Period: JUL 20 To JUN-21

	Note	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS		a	b	c	d=a+b+c	e	f=d-e	g=e/d% g=e/d%
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	22,254,302,430.15	(22,254,302,430.15)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	16,278,000,000.00	0.00	(4,356,519,127.00)	11,921,480,873.00	11,514,483,899.10	406,996,973.90	96.59%
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	19,493,000,000.00	0.00	20,311,085,395.00	39,804,085,395.00	29,816,992,957.90	9,987,092,437.10	74.91%
Total		35,771,000,000.00	0.00	15,954,566,268.00	51,725,566,268.00	63,585,779,287.15	(11,860,213,019.15)	122.93%
PAYMENTS								
Compensation of Employees	12	255,986,090.00	0.00	(58,090,505.00)	197,895,585.00	193,091,266.20	4,804,318.80	97.57%
Use of goods and Services	13	307,098,777.00	0.00	(9,513,881.00)	297,584,896.00	253,587,173.65	43,997,722.35	85.22%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	26,836,800,000.00	0.00	1,585,772,114.00	28,422,572,114.00	27,502,849,238.20	919,722,875.80	96.76%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	4,701,504.00	0.00	(4,701,504.00)	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	20,150,700,000.00	0.00	25,172,294,154.00	45,322,994,154.00	35,635,975,931.70	9,687,018,222.30	78.63%
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		47,555,286,371.00	0.00	26,685,760,378.00	74,241,046,749.00	63,585,503,609.75	10,655,543,139.25	85.65%



Statement of Budget Execution

Entity: 1092-State Department for Transport

Current Period: JUL-20 To JUN-21

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-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	653,731,885.00	(653,731,885.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	8,677,000,000.00	0.00	(2,104,227,886.00)	6,572,772,114.00	5,761,482,133.00	811,279,981.00	87.66%
Total		8,677,000,000.00	0.00	(2,104,227,886.00)	6,572,772,114.00	6,415,224,018.00	157,548,096.00	97.60%
PAYMENTS								
Compensation of Employees	12	255,986,090.00	0.00	(58,090,505.00)	197,895,585.00	193,091,266.20	4,804,318.80	97.57%
Use of goods and Services	13	307,098,777.00	0.00	(84,513,881.00)	222,584,896.00	195,231,618.70	27,353,277.30	87.71%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	8,604,000,000.00	0.00	(1,804,227,886.00)	6,799,772,114.00	5,988,492,133.00	811,279,981.00	88.07%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	4,701,504.00	0.00	(4,701,504.00)	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	16,700,000.00	0.00	23,500,000.00	40,200,000.00	38,214,894.00	1,985,106.00	95.06%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		9,188,486,371.00	0.00	(1,928,038,776.00)	7,260,452,595.00	6,415,029,911.90	845,422,683.10	88.36%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-20 To JUN-21

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-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
Tax Receipts	1	0.00		0.00	0.00	0.00	0.00	0.00%
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	21,600,570,545.15	(21,600,570,545.15)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	16,278,000,000.00	0.00	(4,356,519,127.00)	11,921,480,873.00	11,514,483,899.10	406,996,973.90	96.59%
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	10,816,000,000.00	0.00	22,415,313,281.00	33,231,313,281.00	24,055,500,824.90	9,175,812,456.10	72.39%
Total		27,094,000,000.00	0.00	18,058,794,154.00	45,152,794,154.00	57,170,555,269.15	(12,017,761,115.15)	126.62%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	75,000,000.00	75,000,000.00	58,355,554.95	16,644,445.05	77.81%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	18,232,800,000.00	0.00	3,390,000,000.00	21,622,800,000.00	21,514,357,105.20	108,442,894.80	99.50%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	20,134,000,000.00	0.00	25,148,794,154.00	45,282,794,154.00	35,597,761,037.70	9,685,033,116.30	78.61%
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		38,366,800,000.00	0.00	28,613,794,154.00	66,980,594,154.00	57,170,473,697.85	9,810,120,456.15	85.35%



Statement of Budget Execution - Development Expenditure

Entity: 1092-State Department for Transport

Current Period: JUL-20 To JUN-21

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

1092105100			14,986,700.00	11,755,740.45	3,230,959.55
	0201000000	General Administration, Planning and Support Services	14,986,700.00	11,755,740.45	3,230,959.55
1092105200			25,013,300.00	16,020,573.00	8,992,727.00
	0201000000	General Administration, Planning and Support Services	25,013,300.00	16,020,573.00	8,992,727.00
1092105300			100,000,000.00	100,000,000.00	0.00
	0205000000	Air Transport	100,000,000.00	100,000,000.00	0.00
1092105400			2,000,000,000.00	2,000,000,000.00	0.00
	0203000000	Rail Transport	2,000,000,000.00	2,000,000,000.00	0.00
1092105500			4,009,800,000.00	4,000,000,000.00	9,800,000.00
	0203000000	Rail Transport	3,009,800,000.00	3,000,000,000.00	9,800,000.00
	0204000000	Marine Transport	1,000,000,000.00	1,000,000,000.00	0.00
1092105600			0.00	0.00	0.00
	0203000000	Rail Transport	0.00	0.00	0.00
1092105700			100,000,000.00	100,000,000.00	0.00
	0204000000	Marine Transport	100,000,000.00	100,000,000.00	0.00
1092105800			0.00	0.00	0.00
	0204000000	Marine Transport	0.00	0.00	0.00
1092105900			2,000,000,000.00	2,000,000,000.00	0.00
	0205000000	Air Transport	2,000,000,000.00	2,000,000,000.00	0.00
1092106000			150,000,000.00	58,355,554.95	91,644,445.05
	0216000000		150,000,000.00	58,355,554.95	91,644,445.05
1092106800		Rehabilitation of Nakuru-Kisumu MGR	3,250,000,000.00	3,250,000,000.00	0.00
	0203000000	Rail Transport	3,250,000,000.00	3,250,000,000.00	0.00
1092106900		Construction of NVS ICD-Long.Railway Link & Rehabof Long.-MLB line	3,000,000,000.00	3,000,000,000.00	0.00
	0203000000	Rail Transport	3,000,000,000.00	3,000,000,000.00	0.00
1092107300		East Africa Trade and Transport Project	15,000,000.00	0.00	15,000,000.00
	0201000000	General Administration, Planning and Support Services	15,000,000.00	0.00	15,000,000.00
1092107400			200,000,000.00	200,000,000.00	0.00
	0205000000	Air Transport	200,000,000.00	200,000,000.00	0.00
		Grand Total	74,241,046,749.00	63,585,503,609.75	10,655,543,139.25

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

Prepared By: _____

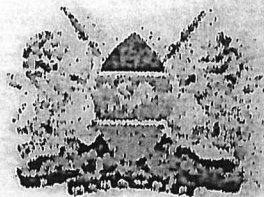
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



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

STATE DEPARTMENT FOR TRANSPORT

Telephone: (020) 2729200
Fax: (020) 2726362
Email: info@transport.go.ke
00200 Website: www.transport.go.ke

Transcom House
Ngong Road
P.O. Box 52692
NAIROBI

REF: MOT&I/ACCTS/062 VOL.I (62)

19th July, 2021

**The Managing Director
Kenya Airways
NAIROBI**

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
FINANCIAL YEAR 2020/2021**

The State Department for Transport wishes to confirm the amounts disbursed to you as at 30th June, 2021 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 Kenya Airways
as at 30th June 2021**

Reference	Date Disbursed	Amounts Disbursed by State Department for Transport as at 30 th June 2021				Amount Received by KA as at 30 th June, 2020 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
	27/8/20		2,000,000,000		2,000,000,000	2,000,000,000	0
Sub-total			2,000,000,000		2,000,000,000	2,000,000,000	0

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

Head of Accounting Unit - State Department for Transport

Name Koranga P

Signature [Signature]

Head of Accounts Department/Finance - KRC

Name Hellen Mathuka

Signature [Signature]

Date 5-08-2021

Stamp [Stamp]
05 AUG 2021
GROUP FINANCE DIRECTOR
Nairobi HQ.



**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 (58)

19th July, 2021

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

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
FINANCIAL YEAR 2020/2021**

The State Department for Transport wishes to confirm the amounts disbursed to you for the period 2020/2021 Financial Year 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
for the Financial Year 2020/2021**

Reference	Date Disbursed	Amounts Disbursed by State Department for the period 2020/2021 Financial Year				Amount Received by KAA period 2020/2021 Financial Year
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)	
Airstrips	05/7/21		450,000,000.00		450,000,000.00	450,000,000.00
African Cities	05/07/21		200,000,000		200,000,000.00	200,000,000.00
KAMP 1 st Allocation	20/09/20		54,262,314.95		54,262,314.95	54,262,314.95
KAMP 1 st Allocation	12/10/20		27,094,790.25		27,094,790.25	27,094,790.25
			731,357,105.20		731,357,105.20	731,357,105.20

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

Head of Accounting Unit - State Department for Transport

Name K. K. K.

Signature [Signature]

Head of Accounts Department/Finance - KAA

Name P. K. K.

Signature [Signature]

Date 03/08/21

Stamp [Stamp]

ACCOUNTING DIRECTOR
KAA

**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 5269200200

NAIROBI

REF: MOT&I/ACCTS/062 VOL.I (59)

15th July, 2021

The Managing Director

Kenya Ferry Services

NAIROBI

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS FINANCIAL YEAR
2020/2021**

The State Department for Transport wishes to confirm the amounts disbursed to you as at 30th June, 2021 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 30 th June 2021							
Amounts Disbursed by State Department for Transport as at 30 th June 2021							
Refer ence	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministe rial (KShs) (C)	Total (KShs) (D)=(A+B+C)	Amount Received by KFS as at 30 th June, 2021 (KShs) (E)	Difference (KShs) (F)=(D- E)
1 ST QTR	4/9/20	71,750,000			71,750,000	71,750,000	0
1 ST QTR	28/8/20		214,000,000		214,000,000	214,000,000	0
2 ND QTR	28/12/20	71,750,000			71,750,000	71,750,000	0
2 ND QTR	19/4/21		214,000,000		214,000,000	214,000,000	0
3 RD QTR	22/4/21	71,750,000			71,750,000	71,750,000	0
4 TH QTR	5/5/21	71,750,000			71,750,000	71,750,000	0
Sub- Total		287,000,000	428,000,000		715,000,000	715,000,000	

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

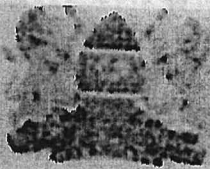
Head of Accounting Unit - State Department for Transport

Name Wangari Njiru Signature [Signature]

Head of Accounts Department/Finance - KFS

Name Robert Kiny'ara Signature [Signature]

Date 2/9/2021 Stamp _____



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

STATE DEPARTMENT FOR TRANSPORT

Telephone: (020) 2729200

Fax: (020) 2726352

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 (60)

15th July, 2021

The Managing Director

Kenya Ports Authority (KPA)

NAIROBI

(Attn: Head of Finance/Accounts)

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS
FINANCIAL YEAR 2020/2021**

The State Department for Transport wishes to confirm the amounts disbursed to you for the Financial Year ended 30th June, 2021 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

**Confirmation of amounts received by KPA
as at 30th June 2021**

Reference	Date Disbursed	Amounts Disbursed by State Department for Transport for the period ended 30 th June 2021				Amount Received by KPA for period ended 30 th June, 2021 (KShs) (E)	Difference (KShs) (F)=(D)-(E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
1 st HALF	28/8/20		2,502,564,242		2,502,564,242	2,502,564,242	0
1 st HALF	07/9/20		497,435,758		497,435,758	497,435,758	0
2 nd HALF	30/12/20		3,000,000,000		3,000,000,000	3,000,000,000	0
Ndongo Kundu Special Economic Zone	5/7/21		1,000,000,000		1,000,000,000	1,000,000,000	0
Sub-Total			7,000,000,000		7,000,000,000	7,000,000,000	

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

Head of Accounting Unit - State Department for Transport

Name [Signature] Signature [Signature]

Head of Accounts Department/Finance - KPA

Name Geoffrey K. Kariuki Signature [Signature]

Date 22/01/2021 Stamp **GENERAL MANAGER FINANCE
KPMV PORTS AUTHORITY
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 (62)

The Managing Director

Kenya Railway Corporation - KRC

NAIROBI

(Attn: Head of Finance/Accounts)



19th July, 2021

**RE: CONFIRMATION OF GRANTS/DISBURSEMENT TO SAGAS FINANCIAL
YEAR 2020/2021**

The State Department for Transport wishes to confirm the amounts disbursed to you for the period ended 30th June, 2021 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 2021**

Reference	Date Disbursed	Amounts Disbursed by State Department for Transport for the period ended 30 th June 2021				Amount Received by KRC for period ended 30 th June, 2020 (KShs) (E)	Difference (KShs) (F) = D-E
		Recurrence (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
Payment of pending bills	05/7/21	✓	105,000,000		105,000,000	105,000,000	0
Nairobi commuter rail	1/9/20	✓	2,000,000,000		2,000,000,000	2,000,000,000	0
Moiasha Economic zone- 1 st Half	14/9/20	✓	1,500,000,000		1,500,000,000	1,500,000,000	0
Moiasha Economic zone- 2 nd Half	5/7/21	✓	1,500,000,000		1,500,000,000	1,500,000,000	0
Ukuru Kisumu GR 1 st Disbursement	13/12/20	✓	2,700,000,000		2,700,000,000	2,700,000,000	0
Ukuru Kisumu GR 2 nd Disbursement	30/4/21	✓	550,000,000		550,000,000	550,000,000	0
Moiasha ICD 1 st Disbursement	30/12/20	✓	1,000,000,000		1,000,000,000	1,000,000,000	0
Moiasha ICD 2 nd Disbursement	30/4/21	✓	2,000,000,000		2,000,000,000	2,000,000,000	0
Sub-Total			11,355,000,000		11,355,000,000	11,355,000,000	0

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

Head of Accounting Unit - State Department for Transport

Name Wangari P

Signature [Signature]

Head of Accounts Department/Finance - KRC

Name Tomimati Mami

Signature [Signature]

Date 31/8/2021

Stamp General Manager Finance
Kenya Railways