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OF	Shubuko

REPORT

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR TOURISM

**FOR THE YEAR ENDED
30 JUNE, 2023**



**MINISTRY OF TOURISM WILDLIFE AND HERITAGE
STATE DEPARTMENT FOR TOURISM**

VOTE 1202

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
SAATM	Single Africa Air Transport Market
FITs	Free Independent Travelers
SAGAs.	Semi-Autonomous Government Agencies

2. Key Entity Information and Management

(a) Background information

The State Department for Tourism was formed vide Executive Order No.1 of 2023. The Cabinet Secretary who is responsible for the general policy and strategic direction of the State Department, represents the State Department at Cabinet Level.

The Vision of the State Department for Tourism is to make Kenya “A vibrant, innovative and resilient tourism industry supported by sustainable resource” while the Mission is “To facilitate good governance for sustainable development, management and marketing of tourism”. The mandate of the State Department of Tourism is Tourism Policy and Standards, Development, Promotion and marketing of Tourism, Tourism Research and Monitoring, Protection of Tourism and Regulation, Tourism Financing and Tourism Training.

(b) Key Management

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

- Senior Management Committee
- Ministerial Human Resource Advisory Committee

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary	Hon. Peninah Malonza,OGW
2	Accounting Officer	Hon. John Ololtuaa
3	Tourism secretary	Dr.Patrick Bucha
4	Secretary Of Administration	Michael Ole Tialal
5	Chief Finance Officer	Mathew Musyoka
6	Deputy Accountant General	Agnes Waweru
7	Deputy Director Planning	Elijah Kinaro
8	Director Human Resource,Management and Development	Rosebell Wainaina
9	Deputy Director Supply Chain management	Nyamwaro Moraa

Fiduciary Oversight Arrangements

- A. Audit committee activities
- B. Public Finance Management Committee
- C. Senior Management Committee

(d) Entity Headquarters

Tourism Fund Building
9th Floor, Eastern Wing
P.O. Box 30027

GPO 00100

Entity Contacts

Telephone: (254) 20 315001-6

E-mail: PS@tourism.go.ke

Website: www.tourism.go.ke

(e) State Department For Tourism Bankers

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

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

3. Statement of Governance

i. Structure of the State Department for Tourism.

Cabinet Secretary

The Cabinet Secretary is the head of the Ministry of Tourism, Wildlife and Heritage responsible for the coordination and supervision of the Ministry

Principal Secretary

The Principal Secretary is the Accounting Officer and Authorized Officer of the State Department for Tourism

ii. The management has established several committees which include :

- a. Budget implementation committee composed of a chairman , secretary and four members. This committee is mandated to review the budget implementation progress.

Its terms of reference include:

1. To review the cash flow plan by regularly reviewing the ministerial cash plan and approve any changes
 2. To review the utilization of cash limit and consider any changes required
 3. To advise the Accounting officer on challenges related to budget implementation
 4. To review and recommend reallocation of expenditures
 5. To participate in sector working groups
 6. To prepare budget in consultation with heads of departments, Provide a brief statement on the governance structure of the entity.
- b. Ministerial human resource committee: This committee deals with members of staff matters concerning ,Employment,promotion,discipline among others
 - c. Ministerial human resource development committee :This committee deals with members of staff training and Development

iii. Mandate and establishment of Audit Committee

The department has an Audit committee composed of a Chairperson, two members, and one member as National Treasury representative.

The purpose of the Audit Committee is stipulated in the PFM Regulation 175 as follows;

- a) Support the Accounting Officer with regard to their responsibility on issues of risk control

and governance and associated assurance but the responsibility over the management of risk control and governance processes remains with the management of Ministry.

- b) Follow up on the implementation of the recommendations of internal and external auditors.

The Responsibility of the Audit Committee

The duties and responsibilities Audit Committee include the following;

- i. Review the financial statements to ascertain that they are prepared in accordance with laid down professional guidelines & regulations and are in compliance with International Public Sector Accounting Standards.
- ii. Review the completeness, accuracy and disclosure of the financial statements whether they are in conformity to regulations, guidelines and International Public Sector Accounting Standards.
- iii. Review the external auditor's opinion in the preparations, disclosure, accuracy and completeness in relation to the laid down professional guidelines
- iv. Review the interim financial statements from the external and internal auditors before they are adopted

4. Statement by the Cabinet Secretary

Tourism in Kenya is a key economic sector and is among the eight top priority sectors identified under the Kenya Vision 2030 for attainment of the envisioned 10 percent economic growth. Tourism contributes 9.3 percent to Kenya's GDP (4.4 percent in direct contribution) and is a leading foreign exchange earner. To attain the Vision 2030 aspiration of achieving and sustaining more than 10% economic growth annually, the state department for tourism plans to increase both holiday and business tourist arrivals and earnings as well as diversifying tourist products and source markets.

This will be actualized through developing new strategies that will impact a wider population thus improving Kenyans' livelihoods. This will include the following:

- (i) Promotion of regional tourism to enhance performance of the African markets. To increase this number, we will need to target Africans to come for holiday. Kenya is one of the countries piloting for the Single Africa Air Transport Market (SAATM), and it will be a big boost to our efforts towards this focus.
- (ii) Development of niche products such as cruise tourism, adventure tourism, culture and sports tourism. To increase the sector's performance, the destination must diversify its products to include these niche products which have a huge potential to boost competitiveness and the value of our tourism.
- (iii) Promote affordable and accessible travel across Kenya for Free Independent Travelers (FITs). Such visitors always seek for services in local enterprises including budget hotels, local restaurants, shopping areas, utilize various modes of transport and get immersed into the local entertainment and cultural activities thus impacting on many Kenyan businesses. It will enable us grow a sector whose benefits trickle down to the common Kenyan supporting the Bottom-Up Economy.
- (iv) The state department also plans to increase tourism earnings and ensure that these earnings trickle down to Kenyans by promoting MSMEs .



.....
**Hon. Peninah Malonza,OGW
Cabinet Secretary
Ministry of Tourism Wildlife and Heritage**

5.Statement by the Principal Secretary / Accounting Officer

During the Financial year 2022/23, the State department had three programmes for implementation namely:

- 1) Tourism Promotion and Marketing with two sub-programmes:
 - (i). Destination marketing; and
 - (ii).Tourism promotion
- 2) Tourism product development and Diversification with three sub-programmes:
 - (i). Niche product development and packaging
 - (ii).Tourism Infrastructure development
 - (iii).Tourism training and capacity building
- 3) General Administration, Planning and Support services with one Sub-programme
 - (i). General Administration, Planning and Support services

The programmes objectives were; to increase tourist arrivals and earnings by marketing Kenya as a tourist destination, to improve destination competitiveness and to provide efficient support service delivery.

The gross Approved Estimates for the State Department for Tourism for FY 2022/23 was Kshs.9.028 billion comprising of Kshs.8.676 billion and Kshs.352 million for Current and Capital expenditure respectively. The Approved Estimates were revised to Kshs.10.113 billion under Supplementary Estimates No.2. comprising of Kshs.10.054 billion and Kshs.59 million for recurrent and Capital expenditure respectively.

The expenditure during the financial year was kshs.9.2 Billion comprising of kshs9.2billion in recurrent and 12.608 million in development. The above expenditures reflect an absorption rate of 96%.

The notable achievements in the FY 2022/23 include the following;

- (i). International Arrivals: Kenya experienced a significant surge in international arrivals, reaching 1.48 Million visitors(Annual Tourism Sector performance Report-2022(TRI) This growth of 70.43% compared to the previous fiscal year's arrivals of 0.87 million demonstrates the increasing appeal of Kenya as a tourist destination post pandemic period.

- (ii). Tourism Receipts: The remarkable increase in international arrivals had a positive impact on Kenya's tourism receipts. In the financial year 2022/23, tourism receipts amounted to KShs. 268 billion, indicating a significant growth of 83% compared to the previous year's earnings of Ksh.145 billion. This growth can be attributed to several factors, including increased visitor spending on accommodation, transportation, wildlife safaris, cultural experiences, and other tourism-related activities.
- (iii). Domestic Bed Nights: Domestic tourism also showcased positive growth, with bed nights recording a 18% increase in the financial year 2022/23. The number of bed nights reached 3.67million, compared to 3.1 million in the previous fiscal year. This growth can be attributed to various factors, including improved accessibility to tourist destinations within the country, and effective marketing campaigns promoting domestic tourism.
- (iv). Brand Awareness: Kenya's brand awareness also experienced a growth of 1% in the financial year 2022/23. The brand awareness level reached an impressive 88% compared to the previous year's 87%. This growth indicates successful efforts in promoting Kenya as a desirable destination globally and locally.

Emerging issues during the FY2022/23 include the following;

- (i). Multi-generational travel and market segmentation. The needs of the tourists have changed across generations. There is a shift from family travelers to silver-haired tourists, millennials, Gen-Z, solo travelers, and digital nomads. Tourists are globally seeking and willing to spend more on authentic experiences through cuisines, entertainment, cruises, culture, and heritage rather than on products. There is a need to tailor the tourist experience to suit each traveler.
- (ii). Digitized travel and tourism. Access to technology and the internet is an influencing factor to tourists' freedom of choosing what, how, and where they wish to consume tourism products. The modern tourist needs a fully digitized system for booking, multiple cashless payment options, receipts, and distribution, in-city experiences, and virtual tourism. They require updated critical traveler & information on the websites, mobile applications, and seamless network connectivity, especially in tourist strategic places.

Challenges in the FY 2022/23 include the following;

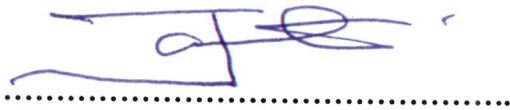
- (i). **Slow Digitization in the Tourism sector.**The slow pace in keeping up with the advancement in technology and the emergence of millennials and digital nomads; tourists require commensurate changes in delivery and consumption of tourism products across the value chain. Full digitization of tourism systems in the country to deliver an end-to-end digital tourism and travel experiences also remains low and slow.
- (ii). **Delay in Classification and Grading of Accommodation and Catering establishments.**The Sector reviewed and validated six (6 drafts of East African Community (EAC) classification criteria for lodges, tented camps, motels, restaurants, homestays, villas, cottages, and serviced apartments to incorporate health, safety, and hygiene protocols. The implementation of these criteria has been hampered by delays in ratification of the revised EAC classification criteria.
- (iii). **Saturation of the traditional source markets.** Traditional source markets such as Italy, Switzerland, United Kingdom, and Japan have experienced a relative saturation and have slow growth prospects. There is also no clear source-market focus and differentiation strategy in the sector.
- (iv). **Low Diversification of Tourism Products.**Kenya has focused mostly on nature-based products such as beach and safari. The quality of the beach product has however been declining over the years due to dilapidated tourism sites, poor perception of safety and cleanliness at the beaches as well as environmental concerns.

To address the aforementioned challenges the state department for tourism plans to;

- (i). Develop and promote tourism niche products and identify 10 bucket lists products that will be able to reach to all regions in the country
- (ii). Promote regional tourism to enhance performance of the African markets. through targeting Africans market to come for holiday. In addition, we are piloting for the Single Africa Air Transport Market (SAATM), and it will be a big boost to our efforts towards this focus

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- (iii). Enhance collaboration with stakeholders to implement Classification and Grading of Accommodation and Catering establishments.
- (iv). The state department is in the process of digitization to put all tourism product offering, enhance online payments, enhance online customer services and create a destination tourism portal where all domestic and international tourist can interact with the sector



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John Ololtuaa
Principal Secretary

6. Statement of Performance Against Predetermined Objectives for the FY2022/23

Introduction

Progress on the attainment of Strategic Objectives through Performance Contracting

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: The key strategic objectives as per the strategic plan for FY 2018-FY 2022 plan was to:

- a) To improve Policy, legal and regulatory framework for tourism sector
- b) To revamp existing tourism products and diversify tourism products
- c) To digitize travel and tourism industry in Kenya
- d) To improve competitiveness and sustainability of the destination
- e) To mobilise funds for the development of tourism sector and promote investment in tourism sector
- f) To increase knowledge management and information access to support evidence-based decision making
- g) To enhance capacity of training institutions and workforce in tourism sectors
- h) To improve performance of Domestic Tourism
- i) To build a resilient and sustainable tourism economy
- j) To strengthen partnerships and collaborations with stakeholders
- k) To enhance capacity of the Ministry and its Agencies for quality service delivery

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Program	Strategic Objective	Outcome	Indicator	Performance
TOURISM PRODUCT DEVELOPMENT AND DIVERSIFICATION	To Revamp existing tourism products	Improved conference tourism activity	International Delegates	23,105
			Local delegates	615,373
	To Diversify Tourism products		No. of international conferences	896
			No. of local conferences and events	9,662
		Enhanced niche tourism products	Sports Tourism promoted	FIA World Rally championship held in Naivasha
Grants to Tourism programmes and projects	Enhanced funding for tourism development	No. of projects funded	10 projects funded ¹	
TOURISM PROMOTION AND MARKETING	To improve competitiveness and sustainability of the destination	Competitive and sustainable tourism destination	No. of regulated tourism enterprises audited	7,224
			No. of Accredited Enterprises	127
			No. of minimum standards enforced	2
	To increase knowledge and information access to support evidence-based	Evidenced based policy decisions	No. of research's done	2 research topics undertaken by TRI

¹ The Ten projects funded are: Ronald Ngala Utalii College (TF), Survey on Climate Change adaptation and mitigation in the tourism facilities, parks and reserves (TRI), Classification and grading of Class A and B enterprises. (TRA), Rehabilitation of the KICC Fountain, Modernization and refurbishment of various meeting rooms and theatres at KICC, Refurbishment and renovation of WRTI Sanctuary and Conference Facilities, Equipment for the New Individual Training Kitchen (ITK) Training block (KUC), Kasala Gate Tsavo East National Park (KWS) and Rehabilitation of Utamaduni Restaurant (Bomas of Kenya)

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	decision-making.	Quality and Skilled Hospitality manpower Improved quality of Hospitality Training	No. of Annual Reports No. KUC Graduates	Annual Tourism report for the end of year 2022 published. 484
	To increase knowledge and information access to support evidence-based decision-making.	Evidenced based policy decisions Quality and Skilled Hospitality manpower Improved quality of Hospitality Training	No. of research's done	2 research topics undertaken by TRI
No. of Annual Reports			Annual Tourism report for the end of year 2022 published.	
No. KUC Graduates			484	
RNUC Completion rate			78%	
	To improve competitive position of Kenya as tourist destination	Increased Tourism arrivals and Earnings	No. of International Tourist arrivals(million)	1.65 million
			Annual Tourism Earnings (KShs Bn)	KShs. 297.3 Bn
	To improve performance of the Domestic tourism	Increased bed-nights by domestic tourists	No of Bed Nights by domestic tourist	4.6 million
GENERAL ADMINISTRATION, PLANNING AND	To strengthen partnerships and collaborations	Enhanced Partnerships and stakeholder's collaboration	Numbers/reports	<ul style="list-style-type: none"> Joint Co-op marketing with Tour Operators Society of Kenya

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SUPPORT SERVICES	with stakeholders			<ul style="list-style-type: none"> Joint marketing trade campaigns with travel trade, travel trade road shows in key source markets
	To enhance capacity of the Ministry and its Agencies for quality service delivery	Build human resource capacity to execute the Ministry's mandate	Numbers/Reports	<ul style="list-style-type: none"> Compliance with the PFM, procurement and disposal Acts/Regulations
		New Ministry headquarters Conducive work environment	Open Space Office Modelling and Security System Completion rate (%)	<ul style="list-style-type: none"> 95%

7.Environmental and Sustainability Reporting

The state department for Tourism Exists to transform lives . This is our purpose;The driving force behind everything we do by putting the customers/ citizen first, delivering relevant goods and services, and improving operational excellence. Below is the sustainability activities conducted in the year.

a) Sustainability strategy and profile

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

b) Environmental performance /climate change/ mitigation of natural disasters

The state department is yet to establish an environmental policy to guide its operations. Nevertheless, it has adopted the use of ICT in order to minimise on the paper work.

c) Employee welfare

The human resource policy and procedural manual for the public Service, May2016 is the policy governing the hiring process and it gives guidelines on the diversity. This includes Gender, ethnicity, disability, youth,minority, merit and competition and stakeholders engagement in recruitment.

d) Operational practices/ Market place practices

The operation should outline its efforts to :

i) Responsible supply chain and supplier relations

The state department complies with the provision of the public procurement and Asset Disposal Act 2015.The state department treats its suppliers responsibly by honouring contracts and respecting payment practices

j) Community Engagements-

During the year 2022/2023, the state department did not have any approved strategies on community engagement

8. 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 Tourism 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 State Department for Tourism as at the end of the financial year (period) ended on June 30, 2023. 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 the State Department for Tourism 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 Tourism financial statements give a true and fair view of the state department for tourism transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Tourism further confirms the completeness of the accounting records maintained for the , State Department for Tourism which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The State Department for tourism financial statements were approved and signed by the Accounting Officer on 13/02/ 2023



Name: John Ololtuaa
Principal Secretary



Name: Agnes Waweru
Head of Accounting Unit
ICPAK M/N0 5514

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9. Report of the Independent Auditors of the Financial Statements for the State Department For Tourism

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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR TOURISM FOR THE YEAR ENDED 30 JUNE, 2023

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, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Tourism set out on pages 1 to 32, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and payments , statement of

Report of the Auditor-General on State Department for Tourism for the year ended 30 June, 2023

cash flows and statement of comparison of budget and actual amounts 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, the financial statements present fairly, in all material respects, the financial position of the State Department for Tourism as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

1. Long Outstanding Pending Accounts Payables

I draw attention to Note 17 to the financial statements, which reflects pending accounts payable totaling to Kshs.54,645,486 as at 30 June 2023. Included in the balance is an amount of Kshs.328,500 that has been outstanding since the year 2009/2010. The outstanding bills were not settled during the year under review but instead carried forward to the subsequent financial year (2023/2024). Failure to settle the bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent fiscal year.

2. Long Outstanding Accounts Payables - Deposits

Note 12 to the financial statements, reflects a balance of Kshs.140,660,543 under accounts payable-deposits which includes Kshs.444,560 relating to returned cheques and Kshs.140,215,983 for deposits due to various contractors and other depositors. Review of the deposit register and the supporting schedule of deposits balance of Kshs.140,215,983 (Annex 8 to the financial statements) include a balance of Kshs.19,723,473 as retentions due to local Contractors that has been long outstanding. The retentions relate to amounts withheld from contractors between July, 2017 to July, 2021. The retentions have remained unpaid despite lapse of defects liability period on 11 August, 2021 from substantial completion inspection date of the project on

11 February, 2021, contrary to the provisions of Section 151(2)(h) of the Public Procurement and Asset Disposal Act, 2015.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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 the International Standards for Supreme Audit Institutions (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 comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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 Project's 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 Management.
- Conclude on the appropriateness of 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 sustain its services.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 December, 2023

Statement of Receipts and Payments for the Year ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Tax Revenues	1	6,389,616,682.00	-
Transfers from National Treasury	2	1,182,052,838.00	1,808,237,751.00
Other Revenues	3	1,648,202,208.00	-
TOTAL REVENUES		9,219,871,729.00	1,808,237,751.00
PAYMENTS			
Compensation of Employees	4	190,674,658.90	212,972,752.65
Use of goods and services	5	144,948,862.75	236,827,299.45
Transfers to Other Government Units	6	8,822,486,723.30	1,225,600,000.30
Other grants and transfers	7	25,000,000.00	44,999,998.80
Social Security Benefits	8	23,587,995.65	1,996,263.00
Acquisition of Assets	9	13,049,291.20	68,670,515.00
TOTAL PAYMENTS		9,219,747,531.80	1,791,066,829.20
SURPLUS/DEFICIT		124,196.85	17,170,921.70

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Tourism financial statements were approved on 13/02/2023 and signed by:



Name: John Ololtua
Principal Secretary



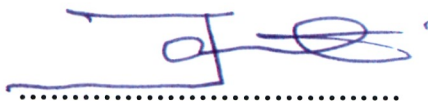
Name: Agnes waweru
Head Of Accounting Unit
ICPAK NO 5514

State Department for Tourism
Annual Report and Financial Statements for the year ended 30th June 2023

10. Statement Of Financial Assets And Financial liabilities As At 30th June 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	140,756,554	156,999,780
Cash Balances	10B	-	-
Total Cash And Cash Equivalents		140,756,554	156,999,780
Accounts Receivables - Outstanding Imprest and Clearence Accounts	11	28,185	
TOTAL FINANCIAL ASSETS		140,784,739	156,999,780
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	12	(140,660,543)	(138,954,996)
NET FINANCIAL ASSETS		124,196	18,044,784
REPRESENTED BY			
Fund balance b/fwd	13	18,044,784	2,459,478
Prior year adjustments	14	(18,044,784)	(1,585,615)
Surplus/Defiet for the year		124,197	17,170,922
NET FINANCIAL POSSITION		124,197	18,044,784

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Tourism financial statements were approved on 13/12/2023 and signed by:



Name: John Oloituaa
Principal Secretary



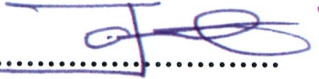
Name: Agnes Waweru
Head Of Accounting Unit
ICPAK NO 5514

11. Statement of Cash Flows for The Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	6,389,616,682	
Transfers from National Treasury	2	1,182,052,838	1,808,237,751
Other Revenues	3	1,648,202,208	-
		9,219,871,729	1,808,237,751
Payments for operating expenses			
Compensation of Employees	4	190,674,659	212,972,753
Use of goods and services	5	144,948,863	236,827,299
Transfers to Other Government Units	6	8,822,486,723	1,225,600,000
Other grants and transfers	7	25,000,000	44,999,999
Social Security Benefits	8	23,587,996	1,996,263
		9,206,698,241	1,722,396,314
Net cash flows from Operating Activities		13,173,488	87,088,366
Adjusted for:			
Prior Year Adjustments	14	(18,044,784)	(1,585,615)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	(28,185)	873,864
Increase/(Decrease) in Accounts Payable: (deposits and retention)	16	1,705,547	3,001,477
		(3,193,933)	87,088,365
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(13,049,291)	(68,670,515)
Net cash flows from Investing Activities		(13,049,291)	(68,670,515)
NET INCREASE IN CASH AND CASH EQUIVALENT		(16,243,225)	18,417,850
Cash and cash equivalent at BEGINNING of the year	10A+B	156,999,780	138,581,930
Cash and cash equivalent at END of the year	10A+B	140,756,555	156,999,780

*State Department for Tourism
Annual Report and Financial Statements for the year ended 30th June 2023*

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department For Tourism financial statements were approved on 13/12 2023 and signed by:



**Name: John Ololtuaa
Principal Secretary**



**Name: Agnes Waweru
Head Of Accounting Unit
ICPAK NO 5514**

12. Statement of Comparison of Budget and Actual Amounts for FY2022/2023

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Tax Receipts	5,021,670,000	1,857,357,000	6,879,027,000	6,389,616,682	489,410,318	93%
Exchequer releases	1,796,295,760	(552,710,167)	1,243,585,593	1,182,052,838	61,532,755	95%
Other Receipts	2,210,710,000	(219,341,993)	1,991,368,007	1,648,202,208	343,165,799	83%
Total Receipts	9,028,675,760	1,085,304,840	10,113,980,600	9,219,871,729	894,108,871	91%
Payments						
Compensation of Employees	232,375,760	(38,000,000)	194,375,760	190,674,659	3,701,101	98%
Use of goods and services Transfers to Other Government Units	241,031,920	(33,068,951)	207,962,969	144,948,863	63,014,106	70%
Other grants and transfers	8,400,380,000	1,227,260,840	9,627,640,840	8,822,486,723	805,154,117	92%
Social Security Benefits	25,000,000	-	25,000,000	25,000,000	-	100%
Acquisition of Assets	33,355,631	(9,767,635)	23,587,996	23,587,996	-	100%
Grand Total	9,028,675,760	1,085,304,840	10,113,980,600	9,219,747,532	894,233,068	91%
Surplus/Deficit	-	-	-	124,197	(124,197)	


(a) **Variance analysis:** the underutilization of 63 % on acquisition of assets was due to none receipt of certificates from public works to initiate payment process. while the underutilization of 30% on use of goods and services was due to lack of exchequer request.

(b) Reallocations within the year:

The changes in the original and final budgets is as a result of 2 revisions in Supplementary I and II and reorganization of Government which moved Bomas to the State Department for Culture as follows:

S/No	Item Description	Printed Estimates	Supplementary I	Supplementary II
1.	Compensation of Employees	232,375,760	202,375,760	194,375,760
2.	Use of goods and services	241,031,920	151,635,334	207,962,969
3.	Transfers to Other Government Units	8,400,380,000	9,377,640,840	9,627,640,840
4.	Social Security Benefits	33,355,631	25,355,631	23,587,996
5.	Other grants and transfers	25,000,000	-	25,000,000
6.	Acquisition of Assets	96,532,449	34,973,035	35,413,035
	Total	9,028,675,760	9,791,980,600	10,113,980,600

The State Department for Tourism financial statements were approved on 13/12/ 2023 and signed by:



Name: John Ololtuaa
Principal Secretary



Name: Agnes Waweru
Head Of Accounting Unit
ICPAK NO 5514

13 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Tax Receipts	5,021,670,000	1,832,357,000.00	6,854,027,000	6,389,616,682	(464,410,317)	93%
Exchequer releases	1,444,085,760	(234,510,167)	1,209,575,593	1,169,442,972	(40,132,621)	97%
Other Receipts	2,210,710,000	(219,341,993)	1,991,368,007	1,648,202,208	(343,165,799)	83%
Total Receipts	8,676,465,760	1,378,504,840.00	10,054,970,600	9,207,261,862	(847,708,738)	92%
PAYMENTS						
Compensation of Employees	232,375,760	(38,000,000)	194,375,760	190,674,659	(3,701,101)	98%
Use of goods and services	241,031,920	(58,068,951)	182,962,969	144,948,863	(38,014,106)	79%
Transfers to Other Government Units	8,132,180,000	1,495,460,840.00	9,627,640,840	8,822,486,723	(805,154,117)	92%
Other grants and transfers	25,000,000	-	25,000,000	25,000,000	-	100%
Social Security Benefits	33,355,631	(9,767,635)	23,587,996	23,587,996	(0)	100%
Acquisition of Assets	12,522,449	(11,119,414)	1,403,035	439,425	(963,610)	31%
Grand Total	8,676,465,760	1,378,504,840	10,054,970,600	9,207,137,666	(847,832,934)	92%
Surplus/Deficit	-	-	-	124,197	124,197	

Notes

- (a) Variance analysis :The underutilization of 69 % on acquisition of assets was due to none receipt of certificate from public works to initiate payment process. while the underutilization of 21% on use of goods and services was due to lack of exchequer request.
- (b) Reallocations within the year: The changes between the original and final budget was as a result of supplementary budget provisions

The State department for Tourism financial statements were approved on 13/12/ 2023 and signed by:


.....

Name: John Ololtuua
Principal Secretary


.....

Name: Agnes Waweru
Head Of Accounting Unit
ICPAK NO 5514


13 (b) Statement of Comparison of Budget and Actual Amounts: Development

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisati on f=d/c %
RECEIPTS						
Tax Receipts	-	25,000,000	25,000,000	-	25,000,000	0%
Exchequer releases	352,210,000	(318,200,000)	34,010,000	12,609,866	21,400,134	37%
Total Receipts	352,210,000	(293,200,000)	59,010,000	12,609,866	46,400,134	21%
Payments						
Use of goods and services		25,000,000	25,000,000	-	25,000,000	0%
Transfers to Other Government Units	268,200,000	(268,200,000)	-	-	-	0%
Acquisition of Assets	84,010,000	(50,000,000)	34,010,000	12,609,866	21,400,134	37%
Grand Total	352,210,000	(293,200,000)	59,010,000	12,609,866	46,400,134	21%
Surplus/Deficit	-	-	-	-	-	

State Department for Tourism
Annual Report and Financial Statements for the year ended 30th June 2023

- (a) *Variance analysis: the underutilization of 63 % on acquisition of assets was due to none receipt of certificate from public works to facilitate payment process.*
- (b) *Reallocations within the year: The changes between the original and final budget was as a result of supplementary budget provisions*

The State Department for Tourism financial statements were approved on 13 | 12 | 2023 and signed by:



Name: John Ololtuua
Principal Secretary



Name: Agnes Waweru
Head Of Accounting Unit
ICPAK NO 5514

13 (c) Budget Execution by Programmes and Sub-Programmes for FY2023

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2022 Kshs			2023 Kshs	Kshs
Tourism promotion and marketing	1,012,649,971.00	(76,256,518.00)	963,393,453.00	926,348,322.80	10,045,130.20
Sub-programme 313010000	533,190,000.00	(73,200,000.00)	459,990,000.00	459,990,000.00	-
Sub-programme 313020000	479,459,971.00	(3,056,518.00)	476,403,453.00	466,358,322.80	10,045,130.20
Tourism product development and diversification	7,596,594,159.00	1,276,444,992.00	8,873,039,151.00	8,041,006,837.50	832,032,313.50
Sub-programme 314010000	3,488,804,159.00	1,176,444,992.00	4,665,249,151.00	3,887,951,720.90	777,297,430.10
Sub-programme 314020000	3,630,520,000.00	100,000,000.00	3,730,520,000.00	3,700,108,682.20	30,411,317.80
Sub-programme 314030000	477,270,000.00	-	477,270,000.00	452,946,434.40	24,323,565.60
General administration and support services	419,431,630.00	(114,883,634.00)	304,547,996.00	252,392,371.50	52,155,624.50
Sub-programme 315010	419,431,630.00	(114,883,634.00)	304,547,996.00	252,392,371.50	52,155,624.50
Total	9,028,675,760.00	1,085,304,840.00	10,113,980,600.00	9,219,747,531.80	894,233,068.20

13. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting State Department for tourism

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

- i. *Resjos enterprises-partitioning of TF building*
- ii. *Building Fire Consultant-Fire suppression works done*
- iii. *Anthopi mechanical Engineering Services-plumbing and fire protection Equipment*
- iv. *Refcon Engineering services ltd-provisiopn of conditioning and mechanical ventilation works.*

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.

Significant Accounting Policies

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

a) Recognition of Receipts

The state department for tourism recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(i) 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 State Department for tourism .

(ii) 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 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous 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.

Significant Accounting Policies (Continued)

b) Recognition of payments

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

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) Principal on borrowing

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

vi) 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 State Department for Tourism 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.

vii) Third Party Payments

Included in the receipts and payments, are payments made on the entity's 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 or grants.

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as an annexure xx to the financial statements.

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 and retentions. As of 30th June 2023, this amounted to Kshs 140,215,982.65 compared to Kshs 138,954,996 in prior period as indicated on note 10A. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This

is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) 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. 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were two number of 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.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 14* explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

l) Contingent Liabilities

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 tourism 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. **(A register of contingent liability attached see annex 9**

Notes to the Financial Statements

1	TAX REVENUES		
		2022-2023	2021-2022
		Kshs	Kshs
	Taxes on Goods and Services-TPF	2,339,508,000	
	Taxes on Goods and Services-TF	4,050,108,682	
	TOTAL	6,389,616,682	-

Increase in tax revenue was as a result of recognizing all the revenue collections by the Sagas during the year 2022-2023

2	EXCHEQUER RELEASES		
		2022-2023	2021-2022
	Description	Kshs	Kshs
	Total Exchequer Releases for quarter 1	255,767,707	389,688,975
	Total Exchequer Releases for quarter 2	285,728,946	370,577,165
	Total Exchequer Releases for quarter 3	261,605,154	559,072,076
	Total Exchequer Releases for quarter 4	378,951,032	488,899,534
	TOTAL	1,182,052,838	1,808,237,751

3	OTHER REVENUES		
		2022-2023	2021-2022
		Kshs	Kshs
	Rents	296,009,872	-
	Receipts from Administrative Fees and Charges	2,578,000	-
	Receipts from Administrative Fees and Charges - Collected as AIA	1,349,614,336	-
	TOTAL	1,648,202,208	-

Increase in other revenue was as a result of recognizing all the revenue collections by the Sagas and Mama Ngina Beach front during the year 2022-2023

4	COMPENSATION OF EMPLOYEES		
		2022-2023	2021-2022
		Kshs	Kshs
	Basic salaries of permanent employees	121,518,387	135,250,894
	Personal allowances paid as part of salary	69,156,272	77,721,858
	TOTAL	190,674,659	212,972,753

5

USE OF GOODS AND SERVICES	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	4,124,599	-
Communication, supplies and services	2,632,686	1,380,550
Domestic travel and subsistence	24,841,015	36,883,889
Foreign travel and subsistence	7,798,710	48,262,350
Printing, advertising and information supplies & services	2,263,530	2,101,450
Rentals of produced assets	21,029,462	36,639,650
Training expenses	315,963	2,390,711
Hospitality supplies and services	43,151,505	19,507,600
Insurance costs	-	-
Specialised materials and services	15,663,455	27,614,536
Office and general supplies and services	4,248,773	3,120,853
Fuel Oil and Lubricants	3,459,344	3,139,104
Other operating expenses	11,356,637	42,590,992
Routine maintenance – vehicles and other transport equipment	2,994,808	8,210,309
Routine maintenance – other assets	1,068,376	4,985,306
TOTAL	144,948,863	236,827,299

NOTE:

1. The figure for use of goods ksh. 237,870,098, for the FY 2021-2022, has been revised to 236,827,299.45 The difference is 1,042,797 (resulting from cancellation of liabilities)
2. Change in use of goods from the previous amount to the current is due to budget reduction during the supplementary 1

Notes to the Financial Statements (continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description			2022-2023	2021-2022
			Kshs	Kshs
Transfers to National Government entities				
Current Grants to Government Agencies and other Levels of Government			8,822,486,723	832,000,000
Capital Grants to Government Agencies and other Levels of Government			-	393,600,000
See attached list				
TOTAL			8,822,486,723	1,225,600,000
The above transfers were made to the following self-reporting entities in the year:				
Description	Recurrent	Development	2022-2023	2021-2022
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Bomas of Kenya	179,430,000	-	179,430,000	374,241,000
Kenya Utalii College	76,270,000	-	76,270,000	67,513,333
Kenya Tourism Board	306,990,000	-	306,990,000	302,190,000
Tourism Regulatory Authority	167,600,000	-	167,600,000	188,600,000
Tourism Research Institute	56,955,833	-	56,955,833	304,299,000
Tax Revenue	6,389,616,682		6,389,616,682	-
Other Receipts	1,645,624,208		1,645,624,208	-
TOTAL	8,847,486,723	-	8,847,486,723	1,236,843,332

Changes in transfer to SAGAs was as a result of recognizing all the revenue collections by the Sagas in the ifmis system during the year 2022-2023

The figure for Kenya Utalii college excludes ksh.25,000,000 for scholarship captured under note 7- other grants and transfers.

Notes to the Financial Statements (Continued)

7 OTHER GRANTS AND OTHER PAYMENTS	2022-2023	2021-2022
	Kshs	Kshs
Membership dues and subscriptions to international organizations		
Scholarships and other educational benefits	25,000,000	45,000,000
Total	25,000,000	45,000,000

The lower amount received in the year 2022-23 was due to the budget reduction during the supplementary 1 which is a transfer to Kenya Utalii College Towards scholarship.

8 SOCIAL SECURITY BENEFITS

	2022-2023	2021-2022
	Kshs	Kshs
Government pension and retirement benefits	23,587,996	1,996,263
TOTAL	23,587,996	1,996,263

The increase in social security benefits was as a result of payment of gratuity to former Cabinet Secretary, Principal Secretary and Chief Administrative Secretary after the expiry of their contract term.

9 ACQUISITION OF ASSETS

	2022-2023	2021-2022
	Kshs	Kshs
Non Financial Assets		
Construction of Buildings		
Overhaul and Refurbishment of Construction and Civil Works	12,609,866	60,998,000
Purchase of Office Furniture and General Equipment	439,425	7,672,515
TOTAL	13,049,291	68,670,515

The decrease in assets acquisition was due lack of certificates to support the refurbishment works on the office space and lack of enough time for procurement due to late approval of the supplementary budget.

Notes to the Financial Statements (Continued)

10A Bank Accounts

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2022-2023	2021 - 2022
		Kshs	Kshs
REC-State Department for Tourism CBK A/C 1000395548	1	540,572	14,551,584
DEP-State Department for Tourism CBK A/C 1000395637	1	-	3,493,200
DEP-State Department for Tourism CBK A/C 1000395699	1	140,215,983	138,954,996
Total		140,756,554	156,999,780

Increase on Deposit was as a result of retention monies of ksh.1,260,986.65 from four firms involved in final partitioning works at tourism fund building.

Note: bank balance as per bank reconciliation reflects ksh 648,532.35 resulting from Rd cheques of ksh.444,560 and AIA received in July of ksh 203,972.

Notes to the Financial Statements (Continued)

10B Cash in hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
TOTAL	-	-

11 Outstanding Imprests

Description	2022-2023	2021-2022
	Kshs	Kshs
Salary advances	28,185	-
TOTAL	28,185	-

12 Accounts Payables

	2022-2023	2021-2022
	Kshs	Kshs
Returned Cheques	444,560	-
Deposits	140,215,983	138,954,996
TOTAL	140,660,543	138,954,996

The figure for accounts payable for year 2021-2022 was revised from ksh.139,997,793 to ksh.138,954,996 in the ifmis system, following cancellation of liabilities amounting to ksh.1,042,797

13 BALANCES BROUGHT FORWARD

	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts	156,999,780	138,581,930
Receivables - Outstanding Imprests	-	873,364
Payables – Deposits	(138,954,996)	(136,996,316)
TOTAL	18,044,784	2,459,478

The figure for balance brought forward for year 2021-2022 was revised from ksh.17,001,987 to ksh.18,044,784 following cancellation of liabilities amounting to ksh.1,042,797

14 Prior Year Adjustments

Description of the error	Balance b/f	Adjustments	Adjusted Balance c/f	Adjustments
	FY 2021/2022 as per Financial statements		FY 2022/2023	FY 2021/2022
	Kshs	Kshs	Kshs	Kshs
Bank account Balances	156,999,780	0	156,999,780	-
Accounts Payables	(139,997,793)	1,042,797	(138,954,996)	1,585,615
	17,001,987	1,042,797	18,044,784	1,585,615

The figure for prior year adjustment for the year 2022-2023 was revised upwards to ksh.18,044,784 from ksh 17,001,987 as a result of liabilities cancelled .

15. (Increase)/ Decrease in Advances and Imprest

Description of the error	2022 - 2023	2021 - 2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	- 873,864	873,864
Imprest issued during the year (B)	- 15,230,003	-
Imprest surrendered during the Year (C)	16,075,682	-
Net changes in account receivables D= A+B-C	28,185	873,864

16 Increase/(Decrease) in Retention and Third Party Deposits

Description of the error	2022 - 2023	2021 - 2022
	KShs	KShs
Payables as at 1 st July 2022		-
Payables as at 30th June 2023	138,954,996.00	136,996,316
RD cheques	140,215,982.65	138,954,996
increase/(Decrease) in Payables	1,705,547.00	1,958,680.45

OTHER IMPORTANT DISCLOSURES

17. PENDING ACCOUNTS PAYABLE

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings		
Construction of civil works		12,619,867
Supply of goods	2,223,840.00	281,560
Supply of services	52,421,646.30	158,916
TOTAL	54,645,486.30	13,060,343

18. PENDING STAFF PAYABLES (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
Senior management		
Middle management		
Unionisable employees		
Others (<i>specify</i>)		
TOTAL	-	-

19. OTHER PENDING PAYABLES (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Amounts due to National Government entities		
Amounts due to Entity entities		
Amounts due to third parties	140,215,982.65	138,954,996.00
Others (<i>specify</i>)		
TOTAL	140,215,982.65	138,954,996.00

The figure for accounts payable for year 2021-2022 was revised from ksh.139,997,793 to ksh.138,954,996 following cancellation of liabilities amounting to ksh.1,042,797

20. Related party transactions:

Description	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation	23,587,996	14,916,930
Transfers to Related Parties		
Transfers to SCs and SAGAs	812,245,833	1,270,600,000
Total Transfers to Related Parties	812,245,833	1,285,516,830
Purchase of Goods and Services		
Rent paid to Govt. Agencies	21,029,462	36,260,000
Training Fees paid to Govt Agencies		-
Conference Facilities hired from Govt. Agencies		-
Total Goods and Services paid to Govt. Agencies	21,029,462	36,260,000
Transfers from Related Parties		
Transfers from the Exchequer	1,182,052,839	1,808,237,751
Total Transfers from Related Parties	1,182,052,839	1,808,237,751

Other important disclosures (continued)

Notes to the Financial Statements (Continued)

21. Progress on follow up of Prior Years Auditor-General's recommendations.

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

Reference no of audit report	Issue/observation from Auditor	Management Comment	Status	Time Frame
1689.1	The statement of receipts and payments reflects an amount of Kshs.237,870,098 in respect to use of goods and services while IFMIS report reflects an amount of Kshs.237,732,103 resulting to unreconciled and unexplained variance of Kshs.137,995.	It's true the financial statements reflects an amount of Ksh.237,870,098 on use of goods while the IFMIS figure reflects Ksh.237,732,103. The difference of Ksh.137,995 was due to an Imprest which had not been cleared in the IFMIS system but has now been cleared and the amount reinstated to reflect the same as the comparative figure for the financial year 2022/2023.	Awaiting PAC recommendation	Head accounting Unit
1689.2	Statement of Assets and Liabilities The statement of assets and liabilities was at variance with the IFMIS report as detailed below:	The difference was due to incomplete auto bank reconciliation. The reconciliation which has been completed and the figure for and cash equivalent of Ksh156,999,780 tallied with the IFMIS figure.	Awaiting Pac recommendations	Head Accounting Unit

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1689.3	The statement of cashflows was at variance with the IFMIS report as tabulated below:	This difference was as a result of an incomplete auto bank reconciliation which was later completed and the figures tallied.	Awaiting Pac recommendations	Head Accounting Unit
1689.4	The financial statement amounts differed with trial balance amounts .	The errors noted above in 1689.1-1689.3 were rectified and the correct trial balance figure arrived at which matched with the financial statements.	Awaiting Pac recommendations	Head Accounting Unit
1690	(i). Significant accounting policies Note 4(j) on prior period adjustments refers to Note 26 instead of Note 12 to the financial statements where errors corrected during the year are disclosed. (ii). Annex 4 to the financial statements on summary of fixed asset register reflects nil balance brought forward instead of the correct balance of Kshs.822,637,554 as per the previous year audited financial statements. a. (iii). Annex 6 to the financial statements provides a list of Semi-Autonomous Government Agencies (SAGAs) under the State Department that reflects their accounting officers as the Principal Secretary State Department for Tourism instead of the specific accounting officer of the respective SAGAs.	This is true and the error was noted . it occurred as a result of a typing error and will not be repeated again Ksh. 822,637,554 not brought forward was an oversight and is regrettable The cumulative amount will be included in the reports for the year 2022/23 This has been noted and taken into account, in the subsequent years, the Chief executive officers will be indicated as the accounting officers for their respective SAGAs.	Awaiting Pac recommendations	Head Accounting Unit

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			Awaiting Pac Recommen dations	Head Accounting Unit
a.	(iv). Inter-entity confirmation letters for Tourism Research Institute and Tourism Regulatory Authority confirming the grant amounts received have not been provided and attached to the financial statements hence casting doubts on whether the funds were actually disbursed. In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.	The inter entity letters for Tourism Research Authority and Tourism Research Institute were received and forwarded to the Auditor		
1691	The statement of receipts and payments reflects transfers to other government units amount of Kshs. 1,225,600,000 as disclosed in Note 4 to the financial statements. However, review of the ledger and schedules from the entities that received recurrent and development grants revealed a total of Kshs. 1,236,843,332 was received resulting to unexplained and unreconciled variance of Kshs. 11,243,332. In the circumstances, the accuracy and completeness of the transfers to the other government entities amount of Kshs. 1,225,600,000 for the year ended 30 June, 2022 could not be confirmed.	The variance was due to a typo error in the amount for Kenya Utalii College which ought to have been ksh.56, 270,000 instead of the reflected ksh.67,513,333. The amount of ksh.56,270,000 was also confirmed by the entity. The further difference of ksh1 is a result of rounding up figures.	Awaiting Pac Recommen dations	Head Accounting Unit
1692	The statement of assets and liabilities reflects accounts payables balance of Kshs.139,997,793 out of which an amount of Kshs.138,954,996 relates to deposits. However, the supporting documents for payment of Kshs.20,591,158 paid from deposit account to a local Company on 3 September, 2021 were not provided for audit review.	This is to confirm that payment documents of the amount of ksh.20,591,158 paid to a local company on 3 rd September, 2021 are available and have been availed to the auditor for verification.	Awaiting Pac Recommen dations	Head Accounting Unit

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1693	<p>In the circumstances, the accuracy of the accounts payable balance of Kshs.20,591,158 as at 30 June, 2022 could not be confirmed.</p> <p>Note 3 to the financial statements reflects Kshs.237,870,098 relating to use of goods and services which includes an amount of Kshs.28,434,062 in respect to specialized materials and services which in turn includes an amount of Kshs.10,000,000 for design and printing of calendars. Review of the payment details revealed the following anomalies:</p> <p>i. The State Department had planned to procure 50,000 units of wall calendars and 25,000 units of desk calendars at an estimated unit cost of Kshs.200 all totaling to Kshs.10,000,000 and Kshs.5,000,000 respectively.</p> <p>ii. The Management transferred Kshs.10,000,000 of its budgeted funds to Kenya Tourism Board (KTB) vide AIE No. 129013 to procure calendars on their behalf without justification as required by Section 51(2)(a) and (b) of the Public Procurement and Asset Disposal Act, 2015.</p> <p>iii. KTB engaged a local procurement agent at a cost of Kshs.1,666,583 to design and print 45,800 units of wall calendars at a total cost of Kshs.5,897,208 and</p>	<p>The Kenya Tourism Board is a Semi-autonomous government agency within the state department with the key mandate to Develop, implement and co-ordinate a National Tourism marketing strategy, Specifically KTB has the mandate to market Kenya at Local, National, Regional and international levels as a premier tourist destination.</p> <p>The Agent MS/ Seanad Kenya Limited used by Kenya Tourism Board is indeed a firm that was procured through open tender for the provision of Integrated Advertising and Media Buying Agency Services.</p>	<p>Awaiting Pac Recommen dations</p>	<p>Head supply chain Management</p>
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	<p>22,700 units of desk calendars at a cost of Kshs.2,435,710. The quantities of calendars delivered were inadequate of the planned quantities by 4,200 and 2,300 units respectively. The Company engaged by KTB also engaged another agent to print the calendars at a cost of Kshs.8,332,918. Consequently, the payment of Agency fee of Kshs.1,666,583 could not be justified.</p> <p>In the circumstances, the propriety and validity of the specialized materials and services expenditure of Kshs.28,434,062 for the year ended 30 June, 2022 could not be confirmed.</p>			
1694	<p>Undisclosed Revenue in the Financial Statements The State Department collected revenue amounting to Kshs.1,494,050 at the Mama Ngina Waterfront in Mombasa that was banked at KCB bank account No.1285363612. However, the State Department had not budgeted to collect any revenue during the year under review and the revenue collected was not disclosed in the financial statements. In the circumstances, the accuracy and completeness of the revenue disclosed in the financial statements could not be confirmed.</p>	<p>It is true an amount of ksh.1,494,050 was collected under MNWF and banked in the KCB account No. 1285363612 as reported by the auditor. The amount was not budgeted during the year under review because:-</p> <p>It was the first year the facility was to collect revenue under the state department and therefore it was not easy to estimate how much would be expected.</p> <p>i. The budget process had been concluded when the revenue started streaming in.</p> <p>I wish to report that the revenue was included in the budget for the following year 2022/2023 and all the amount collected was transmitted to the state department's recurrent account and recognized as A.I.A</p>	Awaiting Pac Recommendations	Head Chief finance officer

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1695	<p>In the year under review, the State Department had several active court cases on which judgments had been delivered while others were still ongoing. However, the Management did not recognize the ongoing cases as contingent liabilities. Further, a balance of Kshs.5,391,020 was omitted from the list of pending bills annexure 3 to the financial statements.</p> <p>In the circumstances, Management was in breach of the Public Sector Accounting Standards Board Reporting Template.</p>	<p>In reference to the Query from the Attorney General to settle the decrees arising from the court cases despite some of the cases being outstanding for some years.</p> <p>In one instance, one of the cases was escalated to the court of appeal and the award increased from ksh. 762,986,.50 to ksh. 1,568,625.13 an indication that the amounts awarded for these cases may change if there are more appeals. It was therefore not possible for the State Department to tell the amount to recognize as a pending bill and hence the omission from the list.</p>	<p>Awaiting Pac Recommen dations</p>	<p>Legal Officer In charge</p>
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Guidance Notes:

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



John Ololtuua
Principal secretary


13/12/2023

Agnes Waweru
Head of Accounting Unit
ICPAK NO 5514

Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				A	b	c	d=a+b-c	
Construction of buildings								
1.								
Sub-Total								
Construction of civil works				12,619,867	-	12,619,867	-	
2.								
Sub-Total				281,560	2,223,840	281,560	2,223,840	
Supply of goods								
3.								
Sub-Total				158,916	52,421,646.30	158,916	52,421,646.30	
Supply of services								
4.								
5.								
Sub-Total								
Grand Total				13,060,343	54,645,486.30	13,060,343	54,645,486.30	

Details of Analysis of pending Accounts Payable of ksh.54,645,486.30 attached see Annex7

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	B	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
Sub-Total							
Union Employees							
4.							
Sub-Total							
Others (specify)							
5.							
Sub-Total							
Grand Total							

Annex 3 - Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Payable Contracted	Original amount	Amount Paid To Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
Sub-Total							
2.							
Sub-Total							
Amounts due to Third Parties							
3.			140,215,983	-	140,215,983	138,954,996	Additional retention from partitioning and refurbishment
Sub-Total							
Others (<i>specify</i>)			444,560.35	-	444,560.35		Returned RTGS
Sub-Total							
Grand Total			140,660,543		140,660,543	138,954,996	

Details of analysis of Amounts due to third parties attached see annex 8

The figure for pending payables for year 2021-2022 was revised from ksh.139,997,793 to ksh.138,954,996 following cancellation of liabilities amounting to ksh.1,042,797.

Annex 4 – Summary of Fixed Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land					
Buildings and structures	125,688,395	12,609,866	0	0	138,298,261
Transport equipment	20,698,780				20,698,780
Office equipment, furniture and fittings	24,014,613	439,425			24,454,038
ICT Equipment	22,936,750				22,936,750
Machinery and Equipment	-				
Biological assets					
Infrastructure Assets- Roads, Rails	221,234,736				221,234,736
Heritage and cultural assets	476,734,795				476,734,795
Intangible assets					
Work in Progress					
Total	891,308,069	13,049,291			904,357,360

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete and covers all the entity's assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No.23/2020 of The National Treasury)

Annex 5 – List of Projects implemented by State Department For Tourism

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (yes/no)
1	Open space office modelling and security System fittings	Open space office modelling and security System fittings	John Ololtuua	Yes
2	-	-	-	-

Annex 6 – List of SCs, Sagas and Public Funds Under State Department For Tourism

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)
1	Bomas Of Kenya	179,430,000	Yes
2	Kenya Utalii College	101,270,001	Yes
3	Kenya Tourism Board	306,990,000	Yes
4	Tourism regulatory Authority	167,600,000	Yes
5	Tourism Research Institute	56,955,831	Yes
		812,245,833	

Annex 10- Reports Generated from IFMIS
IFMIS financial reports Attached



Trial Balance Comparison Report

Entity: 1202-State Department for Tourism

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
1140508 Air Passenger Service Charge	0.00	2,339,508,000.00	0.00	0.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	2,339,508,000.00	0.00	0.00
1140803 Other Receipts from Taxes on Goods and Services	0.00	3,838,800,000.00	0.00	0.00
1140800 Other Taxes on Goods and Services	0.00	3,838,800,000.00	0.00	0.00
1140000 Taxes on Goods and Services	0.00	6,178,308,000.00	0.00	0.00
1410402 Rent of Government Buildings and Housing	0.00	296,009,872.00	0.00	0.00
1410400 Rents on land, houses and buildings	0.00	296,009,872.00	0.00	0.00
1410000 Property Income	0.00	296,009,872.00	0.00	0.00
1420102 Other Revenues	0.00	0.00	0.00	0.00
1420100 Sales of Market Establishment	0.00	0.00	0.00	0.00
1420299 Other Receipts from Administrative Fees and Charges	0.00	2,578,000.00	0.00	0.00
1420200 Administrative Fees and Charges	0.00	2,578,000.00	0.00	0.00
1420318 Licence Fees	0.00	205,144,711.00	0.00	0.00
1420399 Receipts from Administrative Fees and Charges	0.00	1,142,024,934.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,347,169,645.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	1,349,747,645.00	0.00	0.00
1540105 Other Miscellaneous Receipts	0.00	0.00	0.00	0.00
1540100 Other Miscellaneous Revenues	0.00	0.00	0.00	0.00
1540000 Financial Assets Loan	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	121,518,386.75	0.00	135,250,894.35	0.00
2110100 Basic Salaries - Permanent Employees	121,518,386.75	0.00	135,250,894.35	0.00
2110299 Basic Wages - Temporary -Other	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	0.00	0.00
2110301 House Allowance	47,855,572.55	0.00	43,107,602.45	0.00
2110309 Special Duty Allowance	339,999.00	0.00	133,370.45	0.00
2110312 Responsibility Allowance	536,781.00	0.00	535,586.00	0.00
2110313 Entertainment Allowance	826,950.00	0.00	820,350.00	0.00
2110314 Transport Allowance	14,656,242.80	0.00	12,572,252.65	0.00
2110315 Extraneous Allowance	1,224,999.00	0.00	1,205,000.00	0.00
2110317 Domestic Servant Allowance	195,199.00	0.00	189,200.00	0.00
2110318 n Practising Allowance	179,999.00	0.00	175,000.00	0.00
2110320 Leave Allowance	2,140,529.80	0.00	1,383,496.75	0.00
2110327 Ministerial Allowance	1,200,000.00	0.00	3,600,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	14,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	69,156,272.15	0.00	77,721,858.30	0.00
2110000 Wages and Salary Contributions	190,674,658.90	0.00	212,972,752.65	0.00
2210106 Utilities, Supplies- Other (4,124,599.30	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	4,124,599.30	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,068,962.00	0.00	1,273,050.00	0.00
2210202 Internet Connections	1,544,823.75	0.00	103,550.00	0.00
2210203 Courier & Postal Services	18,900.00	0.00	3,950.00	0.00
2210200 Communication, Supplies and Services	2,632,685.75	0.00	1,380,550.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,992,790.00	0.00	10,209,979.05	0.00
2210302 Accommodation - Domestic Travel	8,965,087.00	0.00	10,657,985.20	0.00
2210303 Daily Subsistence Allowance	8,362,074.00	0.00	15,617,137.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	521,064.00	0.00	398,788.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	24,841,015.00	0.00	36,883,889.25	0.00
2210401 Travel Costs (airlines, bus, railway, etc)	1,480,660.00	0.00	11,082,718.00	0.00
2210402 Accommodation	3,036,920.00	0.00	11,495,659.60	0.00
2210403 Daily Subsistence Allowance	3,281,130.00	0.00	25,374,264.80	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	309,707.35	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210400 Foreign Travel and Subsistence, and other transportation costs	7,798,710.00	0.00	48,262,349.75	0.00
2210502 Publishing & Printing Services	603,540.00	0.00	897,775.40	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	319,550.00	0.00	200,600.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	580,000.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	760,440.00	0.00	990,875.00	0.00
2210506 Purchase of Curios	0.00	0.00	12,200.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	2,263,530.00	0.00	2,101,450.40	0.00
2210603 Rents and Rates - Non-Residential	18,819,561.60	0.00	36,216,000.00	0.00
2210604 Hire of Transport, Equipment	2,209,900.00	0.00	423,650.00	0.00
2210600 Rentals of Produced Assets	21,029,461.60	0.00	36,639,650.00	0.00
2210701 Travel Allowance	0.00	0.00	601,995.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	100,000.00	0.00	552,290.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	363,580.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	90,474.00	0.00
2210706 Book Allowance	0.00	0.00	30,900.00	0.00
2210707 Project Allowance	0.00	0.00	43,800.00	0.00
2210709 Research Allowance	0.00	0.00	40,472.00	0.00
2210710 Accommodation Allowance	61,697.00	0.00	179,200.00	0.00
2210711 Tuition Fees Allowance	154,266.00	0.00	488,000.00	0.00
2210700 Training Expenses	315,963.00	0.00	2,390,711.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,249,382.75	0.00	3,241,326.00	0.00
2210802 Boards, Committees, Conferences and Seminars	39,872,122.35	0.00	16,251,074.00	0.00
2210808 Purchase of Coffins	30,000.00	0.00	15,200.00	0.00
2210800 Hospitality Supplies and Servi	43,151,505.10	0.00	19,507,600.00	0.00
2211001 Medical Drugs	0.00	0.00	791,752.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	515,100.00	0.00	1,777,480.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	601,189.00	0.00	2,286,900.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	951,000.00	0.00	332,929.90	0.00
2211023 Supplies for Production	13,596,166.00	0.00	22,425,473.70	0.00
2211030 Supplies for Women Trainees	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	15,663,455.00	0.00	27,614,535.60	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,173,183.00	0.00	2,393,206.10	0.00
2211102 Supplies and Accessories for Computers and Printers	795,482.00	0.00	608,205.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	280,108.00	0.00	119,442.00	0.00
2211100 Office and General Supplies and Services	4,248,773.00	0.00	3,120,853.10	0.00
2211201 Refined Fuels and Lubricants for Transport	3,459,344.25	0.00	3,139,104.00	0.00
2211202 Refined Fuels and Lubricants for Production	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	3,459,344.25	0.00	3,139,104.00	0.00
2211305 Contracted Guards and Cleaning Services	2,923,900.50	0.00	5,866,221.80	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,871,740.00	0.00	141,000.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	120,000.00	0.00	0.00	0.00
2211311 Contracted Technical Services	499,730.00	0.00	392,160.00	0.00
2211320 Temporary Committee Expenses	5,941,266.10	0.00	16,614,209.70	0.00
2211335 Monitoring and Evaluation Expenses	0.00	0.00	19,577,400.00	0.00
2211300 Other Operating Expenses	11,356,636.60	0.00	42,590,991.50	0.00
2210000 Goods and Services	140,885,678.60	0.00	223,631,684.60	0.00
2220101 Maintenance Expenses - Motor Vehicles	2,994,808.15	0.00	8,210,308.85	0.00
2220100 Routine Maintenance - Vehicles	2,994,808.15	0.00	8,210,308.85	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	146,850.00	0.00	659,356.00	0.00
2220202 Maintenance of Office Furniture and Equipment	277,670.00	0.00	903,225.00	0.00
2220205 Maintenance of Buildings and	246,812.00	0.00	1,037,300.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Stations – Non-Residential				
2220210 Maintenance of Computers, Software, and Networks	397,044.00	0.00	2,385,425.00	0.00
2220200 Routine Maintenance - Other Assets	1,068,376.00	0.00	4,985,306.00	0.00
2220000 Routine Maintenance	4,063,184.15	0.00	13,195,614.85	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	8,608,733,350.10	0.00	832,000,000.30	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	8,608,733,350.10	0.00	832,000,000.30	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	0.00	0.00	393,600,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	0.00	0.00	393,600,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	8,608,733,350.10	0.00	1,225,600,000.30	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	0.00	0.00	0.00	0.00
2640102 Scholarships and other Educational Benefits - Tertiary Education	25,000,000.00	0.00	19,999,999.20	0.00
2640100 Scholarships and other Educational Benefits	25,000,000.00	0.00	19,999,999.20	0.00
2649999 Scholarships and Other Educ. -	0.00	0.00	24,999,999.60	0.00
2649900	0.00	0.00	24,999,999.60	0.00
2640000 Other Transfers and Emergency Relief	25,000,000.00	0.00	44,999,998.80	0.00
2710102 Gratuity - Civil Servants	23,587,995.65	0.00	1,996,263.00	0.00
2710100 Government Pension and Retirement Benefits	23,587,995.65	0.00	1,996,263.00	0.00
2710000 Social Security Benefits	23,587,995.65	0.00	1,996,263.00	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
3110604 Overhaul of Other Infrastructure and Civil Works	12,609,866.20	0.00	60,998,000.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	12,609,866.20	0.00	60,998,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	2,287,025.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	4,042,265.00	0.00
3111009 Purchase of other Office Equipment	439,425.00	0.00	1,343,225.00	0.00
3111000 Purchase of Office Furniture and General Equipment	439,425.00	0.00	7,672,515.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	13,049,291.20	0.00	68,670,515.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	540,571.75	0.00	14,551,584.00	0.00
6530100 Recurrent Bank Accounts	540,571.75	0.00	14,551,584.00	0.00
6530000 Recurrent Bank Accounts	540,571.75	0.00	14,551,584.00	0.00
6540101 Ministry HQ Development Bank A	0.00	0.00	3,493,199.55	0.00
6540100 Development Bank Accounts	0.00	0.00	3,493,199.55	0.00
6540000 Development Bank Accounts	0.00	0.00	3,493,199.55	0.00
6550101 Ministry HQ Deposit Bank A/C	140,215,982.65	0.00	138,954,996.00	0.00
6550100 Deposit Bank Accounts	140,215,982.65	0.00	138,954,996.00	0.00
6550000 Deposit Bank Account	140,215,982.65	0.00	138,954,996.00	0.00
6530101 Cash	0.00	0.00	0.00	0.00
6530104 Cash in Transit	0.00	0.00	0.00	0.00
6530100 Cash in Hand	0.00	0.00	0.00	0.00
6530000 Cash in Hand	0.00	0.00	0.00	0.00
6710103 Salary advance	28,185.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	28,185.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	28,185.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	444,560.35	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	444,560.35	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	444,560.35	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
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	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
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320125 Emergency Response Fund	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	140,215,982.65	0.00	138,954,996.00
7320200 Other General Liabilities	0.00	140,215,982.65	0.00	138,954,996.00
7320000 Other Liabilities	0.00	140,215,982.65	0.00	138,954,996.00
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
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
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	12,917,129,032.70	0.00	11,735,076,194.25
9910209 Remittances to Exchequer Miscellaneous Revenue	36,130,665.45	0.00	18,085,881.45	0.00
9910200 Exchequer Provisions	36,130,665.45	12,917,129,032.70	18,085,881.45	11,735,076,194.25
9910000 Provisions	36,130,665.45	12,917,129,032.70	18,085,881.45	11,735,076,194.25
9999999 Consolidated Fund	11,698,945,529.25	0.00	9,907,878,700.05	0.00
9999900	11,698,945,529.25	0.00	9,907,878,700.05	0.00
9990000 Opening Balance Reserves	11,698,945,529.25	0.00	9,907,878,700.05	0.00
Total	20,881,855,092.70	20,881,855,092.70	11,874,031,190.25	11,874,031,190.25

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

Prepared By: ANNE MWANGI *Amwangi*

Date: 13-12-2023

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

BANK RECONCILIATION

From Date : 01-JUN-23 To : 30-JUN-23

REC-STATE DEPT FOR TOURISM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395548

Balance as per bank certificate	98,278,530.95
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	98,278,530.95

Reconciled by: ANNE G. MWANGI Signature: *[Signature]* Date: 30-6-2023

Reviewed by : Signature: Date:

Approved by: Agnes Waweru Signature: *[Signature]* Date: 30/6/23

BANK RECONCILIATION

From Date : 01-JUN-23 To : 30-JUN-23

REC-STATE DEPT FOR TOURISM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395548

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 :

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BANK RECONCILIATION

From Date : 01-JUL-23 To : 15-JUL-23

REC-STATE DEPT FOR TOURISM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 100039554

Balance as per bank certificate	744,543.75
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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

203,972.00

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	540,571.75
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Reconciled by: ANNE G. MWANGI Signature: *[Signature]* Date: 29/9/2023

Reviewed by: S. A. IGADWA Signature: *[Signature]* Date: 29/09/2023

Approved by: Agnes Wanjem Signature: *[Signature]* Date: 29/9/23

BANK RECONCILIATION

From Date : 01-JUL-23 To : 15-JUL-23

REC-STATE DEPT FOR TOURISM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395548

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

Cheque		Payee	Amour
No	Date		
			Total :

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

Receipts		Amo
No	Date	
		203,972.00
		Total :

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

Cheque		Amour
No	Date	
		Total :

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

Receipts		Amoi
No	Date	
		Total :

BANK RECONCILIATION

From Date : 01-JUN-23 To : 30-JUN-23

DEV-STATE DEPT FOR TOURISM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395637

Balance as per bank certificate	0.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	12,609,866.20
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	12,609,866.20
Bank Balance as per Cash Book	0.00

Reconciled by: ANNE G. MWANGI Signature: *[Signature]* Date: 30-6-2023

Reviewed by : Signature: Date:

Approved by: Agnes Waweru Signature: *[Signature]* Date: 30/6/2023

BANK RECONCILIATION

From Date : 01-JUN-23 To : 30-JUN-23

DEV-STATE DEPT FOR TOURISM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395637

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1202900283	30-JUN-23	COMMISSIONER OF VAT	17,804.1
1202900284	30-JUN-23	COMMISSIONER OF VAT	33,168.30
1202900285	30-JUN-23	COMMISSIONER OF VAT	68,257.20
1202900286	30-JUN-23	COMMISSIONER OF VAT	98,181.9
1202900287	30-JUN-23	PRINCIPAL SECRETARY STATE DEPARTMENT FOR TOURISM	103,263.70
1202900288	30-JUN-23	PRINCIPAL SECRETARY STATE DEPARTMENT FOR TOURISM	192,376.1
1202900289	30-JUN-23	PRINCIPAL SECRETARY STATE DEPARTMENT FOR TOURISM	395,891.85
1202900290	30-JUN-23	PRINCIPAL SECRETARY STATE DEPARTMENT FOR TOURISM	569,455.0
1202900291	30-JUN-23	COMMISSIONER OF INCOME TAX	30,979.10
1202900292	30-JUN-23	COMMISSIONER OF INCOME TAX	57,712.8
1202900293	30-JUN-23	COMMISSIONER OF INCOME TAX	118,767.5
1202900294	30-JUN-23	COMMISSIONER OF INCOME TAX	170,836.50
1202900295	30-JUN-23	RESJOS ENTERPRISES LIMITED	4,856,076.60
1202900296	30-JUN-23	ANTHOPI MECHANICAL ENGINEERING SERVICES LIMITED	3,376,001.7
1202900297	30-JUN-23	BUILDING FIRE CONSULTANTS LIMITED	1,640,503.75
1202900298	30-JUN-23	REFCON ENGINEERING SERVICES LIMITED	880,590.0
Total :			12,609,866.20
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		
FT23186B8S17	30-JUN-23		12,609,866.20
Total			12,609,866.20

BANK RECONCILIATION

From Date : 01-JUL-23 To : 15-JUL-23

DEV-STATE DEPT FOR TOURISM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395637

Balance as per bank certificate	0.00
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	0.00

Reconciled by: ANNE G. NWANGI Signature: *[Signature]* Date: 29/9/2023

Reviewed by: B. IGDAWA Signature: *[Signature]* Date: 29/9/2023

Approved by: Agnes Wawem Signature: *[Signature]* Date: 29/9/23

BANK RECONCILIATION

From Date : 01-JUL-23 To : 15-JUL-23

DEV-STATE DEPT FOR TOURISM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395637

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 RECONCILIATION

From Date : 01-JUN-23 To : 31-JUL-23

DEP- STATE DEPARTMENT
FORTOURISM

	Balance as per bankcertificate	140,215,982.65
Less --		
	1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
	2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --		
	3. Payment in Bank Statement not yet recorded in Cash Book	
	4. Receipts in Cash Book not yet Recorded in Bank Statement	
	Bank Balance as per CashBook	140,215,982.65

Reconciled by: ANNE G. MWANGI Signature: *[Signature]* Date: 29/7/23

Reviewed by : B. IGDWA Signature: *[Signature]* Date: 29/7/23

Approved by: Agnes Wawem Signature: *[Signature]* Date: 29/9/23

BANK RECONCILIATION

From Date : 01-JUN-23 To : 31-JUL-23

DEP- STATE DEPARTMENT
FORTOURISM

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



STATEMENT OF RECEIPTS AND PAYMENTS
 Entity: 1202-State Department for Tourism
 Current Period: JUL-22 To JUN-23
 Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	6,178,308,000.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,182,052,838.45	1,808,237,750.90
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,645,757,517.00	0.00
TOTAL RECEIPTS		9,006,118,355.45	1,808,237,750.90
PAYMENTS			
Compensation of Employees	12	190,674,658.90	212,972,752.65
Use of goods and Services	13	144,948,862.75	236,827,299.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	8,608,733,350.10	1,225,600,000.30
Other Grants and Transfers	16	25,000,000.00	44,999,998.80
Social Security Benefits	17	23,587,995.65	1,996,263.00
Acquisition of Assets	18	13,049,291.20	68,670,515.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		9,005,994,158.60	1,791,066,829.20
SURPLUS/DEFICIT		124,196.85	17,170,921.70

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

Prepared By: ANNE MWANGI

Date: 13-12-2023

Reviewed By: Beance Igadwa

Date: 13-12-2023

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1202-State Department for Tourism

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	140,756,554.40	156,999,779.55
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		140,756,554.40	156,999,779.55
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(416,375.35)	0.00
TOTAL FINANCIAL ASSETS		140,340,179.05	156,999,779.55
Financial Liabilities			
Accounts Payables - Deposits	24	140,215,982.65	138,954,996.00
NET FINANCIAL ASSETS		124,196.40	18,044,783.55
REPRESENTED BY			
Fund Balance b/fwd	25	18,044,783.55	2,459,477.30
Prior Year Adjustment	26	(18,044,784.00)	(1,585,615.45)
Surplus/Deficit for the Year		124,196.85	17,170,921.70
NET FINANCIAL POSITION		124,196.40	18,044,783.55

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

Prepared By: ARNE MWANGI

Date: 13-12-2023

Reviewed By: Beatrice Igadwa

Date: 13-12-2022

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1202-State Department for Tourism

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	6,178,308,000.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,182,052,838.45	1,808,237,750.90
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,645,757,517.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	190,674,658.90	212,972,752.65
Use of goods and Services	13	144,948,862.75	236,827,299.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	8,608,733,350.10	1,225,600,000.30
Other Grants and Transfers	16	25,000,000.00	44,999,998.80
Social Security Benefits	17	23,587,995.65	1,996,263.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		1,677,362.00	2,832,545.00
Prior year adjustments		(18,044,784.00)	(1,585,615.45)
Net Cash From Operating Activities	A	(3,193,933.95)	87,088,366.25
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	13,049,291.20	68,670,515.00
Net Cash Flow From Investing Activities	B	(13,049,291.20)	(68,670,515.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(16,243,225.15)	18,417,851.25
Cash and Cash Equivalent at BEGINNING of The Year		156,999,779.55	138,581,928.30
Cash and Cash Equivalent at END of The Year	22A+22B	140,756,554.40	156,999,779.55

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

Prepared By: ANNE MWANGI *[Signature]*

Date: 13-12-2023

Reviewed By: BETWINE IYASSA *[Signature]*

Date: 13-12-2023

Approved By: Agnes Njiru *[Signature]*

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1202-State Department for Tourism

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

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	6,178,308,000.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		6,178,308,000.00	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
	1210400	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	255,767,706.55	389,688,975.40
Exchequer Releases/ Provisioning Account for Q2	9910201	285,728,946.25	370,577,165.05
Exchequer Releases/ Provisioning Account for Q3	9910201	261,605,153.55	559,072,076.10
Exchequer Releases/ Provisioning Account for Q4	9910201	378,951,032.10	488,899,534.35
TOTAL		1,182,052,838.45	1,808,237,750.90

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

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
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	296,009,872.00	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	2,578,000.00	0.00
Administrative Fees and Charges collected as AIA	1420300	1,347,169,645.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,645,757,517.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	121,518,386.75	135,250,894.35
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	69,156,272.15	77,721,858.30
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		190,674,658.90	212,972,752.65

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	4,124,599.30	0.00
Communication, Supplies and Services	2210200	2,632,685.75	1,380,550.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	24,841,015.00	36,883,889.25
Foreign Travel and Subsistence, and other transportation costs	2210400	7,798,710.00	48,262,349.75
Printing, Advertising and Information Supplies and Services	2210500	2,263,530.00	2,101,450.40
Rentals of Produced Assets	2210600	21,029,461.60	36,639,650.00
Training Expenses	2210700	315,963.00	2,390,711.00
Hospitality Supplies and Servi	2210800	43,151,505.10	19,507,600.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	15,663,455.00	27,614,535.60
Office and General Supplies and Services	2211100	4,248,773.00	3,120,853.10
Fuel Oil and Lubricants	2211200	3,459,344.25	3,139,104.00
Other Operating Expenses	2211300	11,356,636.60	42,590,991.50
Routine Maintenance - Vehicles	2220100	2,994,808.15	8,210,308.85
Routine Maintenance - Other Assets	2220200	1,068,376.00	4,985,306.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		144,948,862.75	236,827,299.45

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	8,608,733,350.10	832,000,000.30
Capital Grants to Government Agencies and other	2630200	0.00	393,600,000.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		8,608,733,350.10	1,225,600,000.30

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	25,000,000.00	19,999,999.20
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	24,999,999.60
TOTAL		25,000,000.00	44,999,998.80

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	23,587,995.65	1,996,263.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		23,587,995.65	1,996,263.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	12,609,866.20	60,998,000.00
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	439,425.00	7,672,515.00
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	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other 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		13,049,291.20	68,670,515.00

19 Finance Costs, Including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
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	540,571.75	14,551,584.00
Development Bank Accounts	6540000	0.00	3,493,199.55
Deposit Bank Account	6550000	140,215,982.65	138,954,996.00
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		140,756,554.40	156,999,779.55

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	28,185.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	444,560.35	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		472,745.35	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	140,215,982.65	138,954,996.00
TOTAL		140,215,982.65	138,954,996.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	156,999,779.55	138,581,928.30
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	2,746,147.70
Opening Balance - Deposits	24	(138,954,996.00)	(138,868,598.70)
TOTAL		18,044,783.55	2,459,477.30

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	18,044,784.00	1,585,615.45
County Transfers	9910300	0.00	0.00
TOTAL		18,044,784.00	1,585,615.45



Statement of Budget Execution

Entity: 1202-State Department for Tourism

Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	5,021,670,000.00	0.00	1,857,357,000.00	6,879,027,000.00	6,178,308,000.00	700,719,000.00	89.81%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,182,052,838.45	(1,182,052,838.45)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	2,210,710,000.00	0.00	(219,341,993.00)	1,991,368,007.00	1,645,757,517.00	345,610,490.00	82.64%
Total		7,232,380,000.00	0.00	1,638,015,007.00	8,870,395,007.00	9,006,118,355.45	(135,723,348.45)	101.53%
PAYMENTS								
Compensation of Employees	12	232,375,760.00	0.00	(38,000,000.00)	194,375,760.00	190,674,658.90	3,701,101.10	98.10%
Use of goods and Services	13	241,031,920.00	0.00	(33,068,951.00)	207,962,969.00	144,948,862.75	63,014,106.25	69.70%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	8,400,380,000.00	0.00	1,227,260,840.00	9,627,640,840.00	8,608,733,350.10	1,018,907,489.90	89.42%
Other Grants and Transfers	16	25,000,000.00	0.00	0.00	25,000,000.00	25,000,000.00	0.00	100.00%
Social Security Benefits	17	33,355,631.00	0.00	(9,767,635.00)	23,587,996.00	23,587,995.65	0.35	100.00%
Acquisition of Assets	18	96,532,449.00	0.00	(61,119,414.00)	35,413,035.00	13,049,291.20	22,363,743.80	36.85%
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		9,028,675,760.00	0.00	1,085,304,840.00	10,113,980,600.00	9,005,994,158.60	1,107,986,441.40	89.05%



Statement of Budget Execution
 Entity: 1202-State Department for Tourism
 Current Period: JUL-22 To JUN-23

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

Prepared By:

Date:

ANNE NYAMANI *ANNE*

13-12-2023

Reviewed By:

BEATRICE IGADON *BEATRICE*

Date: 13-12-2023

Approved By:

Agnes Mwanza *Agnes*

Date: 13-12-2023



Statement of Budget Execution - Development Expenditure

Entity: 1202-State Department for Tourism

Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	12,609,866.20	(12,609,866.20)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	25,000,000.00	25,000,000.00	12,609,866.20	12,390,133.80	50.44%
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	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	268,200,000.00	0.00	(268,200,000.00)	0.00	0.00	0.00	0.00%
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	84,010,000.00	0.00	(50,000,000.00)	34,010,000.00	12,609,866.20	21,400,133.80	37.08%
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		352,210,000.00	0.00	(293,200,000.00)	59,010,000.00	12,609,866.20	46,400,133.80	21.37%



Statement of Budget Execution - Development Expenditure

Entity: 1202-State Department for Tourism

Current Period: JUL-22 To JUN-23

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

Prepared By:

Date:

ANNE MURAKI *[Signature]*

13-12-2023

Reviewed By:

REARICE LEADWA *[Signature]*

Date:

13-10-2023

Approved By:

Agnes Mawem *[Signature]*

Date:

13-12-2023



Statement of Budget Execution - Recurrent Expenditure

Entity: 1202-State Department for Tourism

Current Period: JUL-22 To JUN-23

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1	5,021,670,000.00	0.00	1,832,357,000.00	6,854,027,000.00	6,178,308,000.00	675,719,000.00	90.14%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	1,169,442,972.25	(1,169,442,972.25)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	2,210,710,000.00	0.00	(219,341,993.00)	1,991,368,007.00	1,645,757,517.00	345,610,490.00	82.64%
Total	7,232,380,000.00	0.00	1,613,015,007.00	8,845,395,007.00	8,993,508,489.25	(148,113,482.25)	101.67%
PAYMENTS							
12	232,375,760.00	0.00	(38,000,000.00)	194,375,760.00	190,674,658.90	3,701,101.10	98.10%
13	241,031,920.00	0.00	(58,068,951.00)	182,962,969.00	144,948,862.75	38,014,106.25	79.22%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	8,132,180,000.00	0.00	1,495,460,840.00	9,627,640,840.00	8,608,733,350.10	1,018,907,489.90	89.42%
16	25,000,000.00	0.00	0.00	25,000,000.00	25,000,000.00	0.00	100.00%
17	33,355,631.00	0.00	(9,767,635.00)	23,587,996.00	23,587,995.65	0.35	100.00%
18	12,522,449.00	0.00	(11,119,414.00)	1,403,035.00	439,425.00	963,610.00	31.32%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	8,676,465,760.00	0.00	1,378,504,840.00	10,054,970,600.00	8,993,384,292.40	1,061,586,307.60	89.44%
Total	8,676,465,760.00	0.00	1,378,504,840.00	10,054,970,600.00	8,993,384,292.40	1,061,586,307.60	89.44%



Statement of Budget Execution - Recurrent Expenditure
Entity: 1202-State Department for Tourism
Current Period: JUL-22 To JUN-23

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

Prepared By:

Date:

Reviewed By:	<u>ANNE MWANGI</u> <i>[Signature]</i>	Date:	<u>13-12-2023</u>
	<u>BERNICE LGATHON</u> <i>[Signature]</i>		<u>13-12-2023</u>
Approved By:	<u>Ayres Mawem</u> <i>[Signature]</i>	Date:	<u>13-12-2023</u>



Budget Execution By Programmes and Sub-Programmes
 Entity: 1202-State Department for Tourism
 Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0306000000		Tourism Development and Promotion	0.00	0.00	0.00
	0306010000	Tourism Promotion and Marketing	0.00	0.00	0.00
	0306020000	Niche tourism product development and diversification	0.00	0.00	0.00
	0306030000	Tourism Infrastructure Development	0.00	0.00	0.00
	0306040000	Tourism Training & Capacity Building	0.00	0.00	0.00
	0306050000		0.00	0.00	0.00
0307000000		Trade Development and Promotion	0.00	0.00	0.00
	0307090000		0.00	0.00	0.00
0313000000			936,393,453.00	926,348,322.80	10,045,130.20
	0313010000		459,990,000.00	459,990,000.00	0.00
	0313020000		476,403,453.00	466,358,322.80	10,045,130.20
0314000000			8,873,039,151.00	7,827,253,464.30	1,045,785,686.70
	0314010000		4,315,249,151.00	3,535,507,029.90	779,742,121.10
	0314020000		4,080,520,000.00	3,838,800,000.00	241,720,000.00
	0314030000		477,270,000.00	452,946,434.40	24,323,565.60
0315000000			304,547,996.00	252,448,531.50	52,099,464.50
	0315010000		304,547,996.00	252,448,531.50	52,099,464.50
		Grand Total	10,113,980,600.00	9,006,050,318.60	1,107,930,281.40

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

Prepared By: ANNE MWANGI
 Reviewed By: BEATRICE IBADWA
 Approved By: Agnes Nanyiru

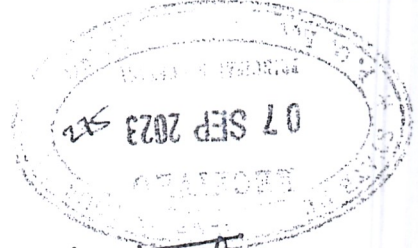
Date: 13-12-2023
 Date: 13-12-2023
 Date: 13-12-2023



18 SEP 2023



DATE: 7th September, 2023



When replying please quote:
 Ref: TRA1/3/3

John Ololuaa
 Principal Secretary
 State Department for Tourism,
 Ministry of Tourism, Wildlife & Heritage,
 P.O BOX 30430 - 00100,
NAIROBI.

Dear *PS,*

ATT CFO - Note/ File copy Noted 7/9/2023 Jh (PS)

CONFIRMATION OF GRANTS FOR 2022/2023

This is in reference to your letter Ref. MOT/ACCTS/1/5/21 VOL.III (142) dated 5th September, 2023 on the above subject matter. The Authority hereby confirms that the amounts shown in the table below is what was received by TRA from the State Department of Tourism for the FY 2022-23

Detailed Analysis of the grants received during the FY 2022-2023

Date Received	Amount Kshs.	Recurrent Kshs.	Development Kshs.	Total Kshs.	F/Y Recognized
18/10/2022	15,883,333	15,883,333	-	15,883,333	F/Y 2022-23
18/10/2022	15,883,333	15,883,333	-	15,883,333	F/Y 2022-23
25/11/2022	15,883,333	15,883,333	-	15,883,333	F/Y 2022-23
08/12/2022	15,883,333	15,883,333	-	15,883,333	F/Y 2022-23
23/12/2022	15,883,333	15,883,333	-	15,883,333	F/Y 2022-23
24/01/2023	15,883,333	15,883,333	-	15,883,333	F/Y 2022-23
02/02/2023	15,883,333	15,883,333	-	15,883,333	F/Y 2022-23
15/03/2023	15,883,333	15,883,333	-	15,883,333	F/Y 2022-23
11/04/2023	15,883,333	15,883,333	-	15,883,333	F/Y 2022-23

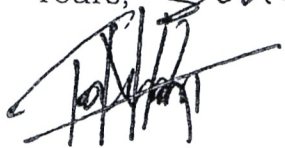
Handwritten notes:
 HAU
 Mr. O. O. Ochieng
 Mr. A. O. Ochieng
 Mr. J. O. Ochieng
 Mr. K. O. Ochieng

11/05/2023	8,216,667	8,216,667	-	8,216,667	F/Y 2022-23
09/06/2023	8,216,667	8,216,667	-	8,216,667	F/Y 2022-23
Total	159,383,331	159,383,331	-	159,383,331	

A soft copy of this letter has been sent to sdtaccounts@tourism.go.ke as guided in your letter.

Thank you for your continued Support.

Yours,

(Sincerely)


Norbert Talam
DIRECTOR GENERAL



STATE DEPARTMENT OF TOURISM
RECEIVED
11 DEC 2023
S. C. F. O'S OFFICE
P. O. Box 30430 - 00100, NAIROBI

DATE: 30th November, 2023

When replying please quote:
Ref: TRA1/3/3

Mr. John Ololtuaa
Principal Secretary
State Department for Tourism,
Ministry of Tourism, Wildlife & Heritage,
P.O BOX 30430 - 00100,
NAIROBI.

STATE DEPARTMENT OF TOURISM
RECEIVED
11 DEC 2023
PRINCIPAL SECRETARY
P. O. Box 30430 - 00100, NAIROBI

STATE DEPARTMENT OF TOURISM
RECEIVED
05 DEC 2023
S. C. F. O'S OFFICE
P. O. Box 30430 - 00100, NAIROBI

RECEIVED
30 DEC 2023
S. C. F. O'S OFFICE

Noted
4/12/2023
JL (B)
ATC Vifo

Dear *PS*

CONFIRMATION OF GRANTS FOR 2022/2023

This is in reference to your letter Ref. MOT/ACCTS/1/5/21 VOL.III (146) dated 29th November, 2023 on the above subject matter.

The Authority hereby confirms that the amounts shown in our letter Ref: TRA 1/3/3 dated 7th September, 2023 of **Kshs. 159,383,331** is what was received as at close of FY 2022/2023 being the period requested in your previous letter. The balance of the approved grants under the annual budget amounting to **Kshs. 8,216,669** was received under FY 2023/24 and hence the reason it was not included under the FY 2022/23 where it will be accounted for. Attached find the extract of the bank statement for the grants received under FY 2023/24 on 3rd July 2023.

A soft copy of this letter has been sent to sdtaccounts@tourism.go.ke.

Thank you for your continued Support.

Yours, *Edn Carady*

[Signature]

Norbert Talam
DIRECTOR GENERAL

Encl. _____



Account No: 01141173587300-KES Account Name: TOURISM REGULATORY AUTHORITY 01141-GOVERNMENT CURRENT ACCOUNTS

Posting Date	Value Date	Core Ref	Narration	Debit Amount	Credit Amount
03-07-2023	03-07-2023	S06508961	FT23184Y1K39/1000395548.STATE DEPT FOR TOURISM/ROC/1202014588 RTGS//NCP/000000174417.STATE DEPT FOR TOURISM	0.00	8,216,667.00



REPUBLIC OF KENYA



Kenya Utalii College

Gateway to international careers in hospitality and tourism

P. O. Box 31052-00600 Nairobi, Kenya.

Tel. +254 722 205891/2, +254 733 410005

Email: info@utalii.ac.ke | Website: www.utalii.ac.ke

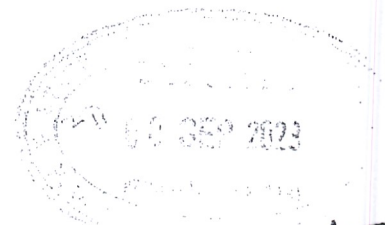
UNWTO and IATA Accredited

Our Ref: KUC/10/1(631)



7th September, 2023

Hon. John Oltuaa
State Department for Tourism
Ministry of Tourism, Wildlife and Heritage
P. O. Box 30027-00200
NAIROBI



Advance copy to: sdtaccounts@tourism.go.ke

Noted
8/9/2023
JL (PS)

ATT
CFO - TMA

Dear Sir,

RE: CONFIRMATION OF GRANTS FOR FY 2022/2023

Reference is made to your letter Ref: MOT/ACCTS/1/5/21 VOL.III/ (142) dated 5th September, 2023 requesting Kenya Utalii College to confirm grants received for the financial year 2022/2023.

Attached is our grants schedule report for the Financial Year 2022/2023.

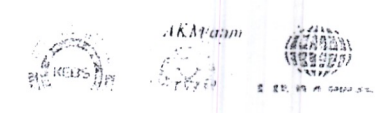
Yours faithfully,

PETER M. MUINDI

For: PRINCIPAL AND CHIEF EXECUTIVE OFFICER

Enclosure: As stated

see for
you action
11/9/23

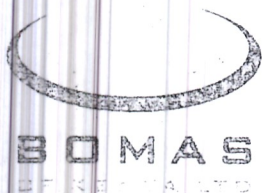




KENYA UTALII COLLEGE

GRANTS RECEIVED FROM STATE DEPARTMENT FOR FY 2022/2023

DATE RECEIVED	AMOUNT	RECURRENT	DEVELOPMENT	TOTAL	F/Y RECOGNIZED
06/10/2022	8,439,167	8,439,167	NIL	8,439,167	2022/2023
06/10/2022	8,439,167	8,439,167	NIL	8,439,167	2022/2023
21/11/2022	8,439,167	8,439,167	NIL	8,439,167	2022/2023
08/12/2022	8,439,167	8,439,167	NIL	8,439,167	2022/2023
23/12/2022	8,439,167	8,439,167	NIL	8,439,167	2022/2023
24/01/2023	8,439,167	8,439,167	NIL	8,439,167	2022/2023
02/02/2023	8,439,167	8,439,167	NIL	8,439,167	2022/2023
07/03/2023	8,439,167	8,439,167	NIL	8,439,167	2022/2023
11/04/2023	8,439,167	8,439,167	NIL	8,439,167	2022/2023
11/05/2023	8,439,166	8,439,166	NIL	8,439,166	2022/2023
09/06/2023	8,439,166	8,439,166	NIL	8,439,166	2022/2023
03/07/2023	8,439,166	8,439,166	NIL	8,439,166	2022/2023
TOTAL	101,270,000	101,270,000	NIL	101,270,000	

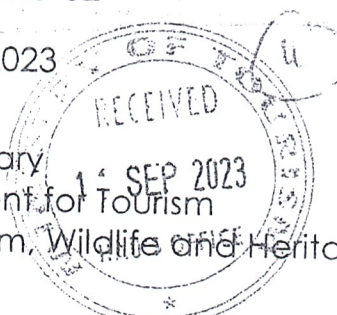


LANGATA / FOREST EDGE ROAD
 P.O. BOX 40689-00100, NAIROBI, KENYA
 Tel: +254 208891802, 8890793/5/8
 020 8068400, 8891575
 Email: info@bomasofkenya.co.ke
 Website: www.bomasofkenya.co.ke

BOK/GM/SDT/2023-02

7th September 2023

John Ololuaa
 Principal Secretary
 State Department for Tourism
 Ministry of Tourism, Wildlife and Heritage
NAIROBI



*Noted
 8/9/2023*



*ATT.
 CFO*

Dear PS,

CONFIRMATION OF GRANTS FOR FY 2022/2023

We refer to the above subject matter and your letter Ref. MOT/ACCTS/1/5/21 VOL.III/(142) dated 5th September 2023.

The State Department disbursed fund to us in ofrm of Grants from the exchequer in the amount of Kshs. 179,430,000.00 read One Hundred and Seventy-Nine Million Four Hundred and Thirty Thousand Only for the financial year 2022/2023.

The tabulation is a follows:

No	DATE RECEIVED	BUDGET	RECURRENT	DEVELOPMENT	F/Y RECOGNIZED
1.	22/09/2022	179,430,000.00	19,936,667.00	0	2022/2023
2.	23/09/2022		19,936,667.00	0	2022/2023
3.	14/11/2022		19,936,667.00	0	2022/2023
4.	02/12/2022		39,873,334.00	0	2022/2023
5.	24/01/2023		19,936,666.70	0	2022/2023
6.	02/02/2023		19,936,666.70	0	2022/2023
7.	07/03/2023		19,936,667.00	0	2022/2023
8.	11/04/2023		19,936,664.60	0	2022/2023
GRAND TOTAL			179,430,000.00	0	2022/2023

In case of any further clarification, do not hesitate to consult the undersigned.

Yours Sincerely,

[Signature]

PETER GITAA

GENERAL MANAGER / CHIEF EXECUTIVE OFFICER

[Signature]
 11/9/23

KTBI/4/10 Vol.VI (3) (284)

8th September 2023

Mr. John Oloituaa
Principal Secretary
State Department for Tourism
Ministry of Tourism, Wildlife & Heritage
NAIROBI



Dear *PS,*

RE: CONFIRMATION OF GRANTS FOR FY 2022/2023

Reference is made to the MOT letter Ref: MOT/ACCTS/1/5/21 VOL.III/ (142) dated 5th September, 2023 on grants confirmation for the FY 2022/2023.

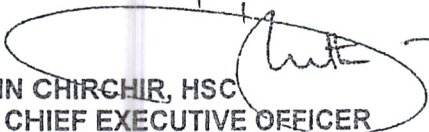
We confirm that Kenya Tourism Board (KTB) received GOK recurrent grants of KShs. 306,990,000 in FY 2022/23 as listed below. Due to the budget cuts on development grants, there were no disbursements in regards to the same.

DATE RECEIVED	AMOUNT	RECURRENT	DEVELOPMENT	TOTAL	FY RECOGNIZED
17.10.22	27,499,167.00	27,499,167.00	-	27,499,167	FY 2022/2023
17.10.22	27,499,167.00	27,499,167.00	-	27,499,167	FY 2022/2023
25.11.22	27,499,167.00	27,499,167.00	-	27,499,167	FY 2022/2023
24.12.22	27,499,167.00	27,499,167.00	-	27,499,167	FY 2022/2023
24.12.22	27,499,166.70	27,499,166.70	-	27,499,167	FY 2022/2023
24.01.23	27,499,166.70	27,499,166.70	-	27,499,167	FY 2022/2023
03.02.23	27,499,166.70	27,499,166.70	-	27,499,167	FY 2022/2023
07.03.23	27,499,166.70	27,499,166.70	-	27,499,167	FY 2022/2023
11.04.23	27,499,167.00	27,499,167.00	-	27,499,167	FY 2022/2023
11.05.23	19,832,499.30	19,832,499.30	-	19,832,499	FY 2022/2023
12.06.23	19,832,499.30	19,832,499.30	-	19,832,499	FY 2022/2023
05.07.23	19,832,499.30	19,832,499.30	-	19,832,499	FY 2022/2023
	306,990,000	306,990,000	-	306,990,000	

We take this opportunity to sincerely thank you for your continued support.

Yours

Sincerely

for

JOHN CHIRCHIR, HSC
AG. CHIEF EXECUTIVE OFFICER

KENYA TOURISM BOARD
7th floor Kenya-Re Towers, Ragati Rd, Upper Hill.
P.O. Box 30630-00100 Nairobi, Kenya
Tel: +254 20 2711262/+254 20 274 9000, Email: info@ktb.go.ke
www.magicalkenya.com



ANNEX 7

PENDING BILLS						
MINISTRY OF TOURISM, WILDLIFE AND HERITAGE						
STATE DEPARTMENT FOR TOURISM						
FINANCIAL YEAR 2022-2023						
S/NO.	SUPPLIER /CONTRACTOR	INVOICE NO.	NATURE OF GOODS/SERVICES	AMOUNT	AMOUNT PAID	OUTSTANDING AMOUNT
1	National Youth Service	NYS2023-MGD/0510/01&02	Contracted Guards	13,532,000.00	-	13,532,000.00
2	A-Z Technologies Limited	2355	Purchase of ICT Equipment	2,223,840.00	-	2,223,840.00
3	Merica Hotel	66980	Conference Facilities	217,000.00	-	217,000.00
4	Morendat Training and Conference Centre	M02197	Conference Facilities	162,000.00	-	162,000.00
5	Morendat Training and Conference Centre	M05546	Conference Facilities	169,200.00	-	169,200.00
6	Morendat Training and Conference Centre	M05495	Conference Facilities	234,000.00	-	234,000.00
7	Morendat Training and Conference Centre	M05103	Conference Facilities	166,500.00	-	166,500.00
8	Kenya Utalii College		Conference Facilities	175,000.00	-	175,000.00
9	Wildlife Research and Training Institute		Conference Facilities	114,840.00	-	114,840.00
10	Government Advertising Agency	4539	Print Media Advertisement	259,968.75	-	259,968.75
11	Government Advertising Agency	3356	Print Media Advertisement	233,669.00	-	233,669.00
12	Government Advertising Agency	4992	Print Media Advertisement	259,768.75	-	259,768.75
13	Government Advertising Agency	6307	Print Media Advertisement	205,045	-	205,045.00
14	Kithan Autocare Limited		Repair of Motor Vehicle	387,683.00	-	387,683.00
15	Tondwe Africa Group Limited	TIN22070036	Air Ticket	295,850.00	-	295,850.00
16	Tondwe Africa Group Limited	TIN22070031	Air Ticket	142,850.00	-	142,850.00
17	Tondwe Africa Group Limited	TIN22070000	Air Ticket	62,750.00	-	62,750.00
18	Tondwe Africa Group Limited	TIN23040022	Air Ticket	786,205.00	-	786,205.00
19	Tondwe Africa Group Limited	TIN23060046	Air Ticket	38,500.00	-	38,500.00
20	Tondwe Africa Group Limited	TIN23060011	Air Ticket	379,050.00	-	379,050.00
21	Tondwe Africa Group Limited	TIN23060041	Air Ticket	353,505.00	-	353,505.00

PENDING BILLS						
MINISTRY OF TOURISM, WILDLIFE AND HERITAGE						
STATE DEPARTMENT FOR TOURISM						
FINANCIAL YEAR 2022-2023						
S/NO.	SUPPLIER /CONTRACTOR	INVOICE NO.	NATURE OF GOODS/SERVICES	AMOUNT	AMOUNT PAID	OUTSTANDING AMOUNT
22	Tondwe Africa Group Limited	TIN23050011	Air Ticket	245,600.00	-	245,600.00
23	Trawell Company Limited	524	Air Ticket	2,483,240.00	-	2,483,240.00
24	Trawell Company Limited	567	Air Ticket	2,228,085.00	-	2,228,085.00
25	Trawell Company Limited	519	Air Ticket	212,125.00	-	212,125.00
26	Trawell Company Limited	671	Air Ticket	152,880.00	-	152,880.00
27	Trawell Company Limited	373	Air Ticket	99,990.00	-	99,990.00
28	Trawell Company Limited	567	Air Ticket	66,925.00	-	66,925.00
29	Travel Matters (K) Ltd	10828	Air Ticket	55,800.00	-	55,800.00
30	Travel Matters (K) Ltd	10815	Air Ticket	63,450.00	-	63,450.00
31	Travel Matters (K) Ltd	10816	Air Ticket	63,650.00	-	63,650.00
32	Travel Matters (K) Ltd	10843	Air Ticket	63,780.00	-	63,780.00
33	Travel Matters (K) Ltd	10849	Air Ticket	58,970.00	-	58,970.00
34	Travel Matters (K) Ltd	10869	Air Ticket	64,250.00	-	64,250.00
35	Travel Matters (K) Ltd	10844	Air Ticket	64,500.00	-	64,500.00
36	Travel Matters (K) Ltd	10805	Air Ticket	35,600.00	-	35,600.00
37	Travel Matters (K) Ltd	10784	Air Ticket	103,150.00	-	103,150.00
38	Travel Matters (K) Ltd	10789	Air Ticket	39,800.00	-	39,800.00
39	Travel Matters (K) Ltd	10860	Air Ticket	62,400.00	-	62,400.00
40	Travel Matters (K) Ltd	10783	Air Ticket	62,150.00	-	62,150.00
41	Travel Matters (K) Ltd	10868	Air Ticket	34,750.00	-	34,750.00
42	Travel Matters (K) Ltd	10835	Air Ticket	64,580.00	-	64,580.00
43	MFI Document Solutions Limited	KEGEA-IN-6204692	Repair and Maintenance of Photocopiers	341,999.00	-	341,999.00
44	Kevwiny	655	Mobile Phone Calling Cards (Airtime)	201,000.00	-	201,000.00
45	Tourism Fund Building		Rent	44,760,038	18,819,561.60	25,940,476.40
47	Richardson Company Limited	6823H W.P ITEM NO.D 46 NB801 -JOB NO. 6823H	(7th & Final Certificate- 5th Floor Utalii House)	1,437,111.40	-	1,437,111.40
GRAND TOTAL						54,605,686.30

ANNEX 8

STATE DEPARTMENT FOR TOURISM	
DEPOSIT ANALYSIS AS AT 30th JUNE 2023	
ACCOUNT NUMBER 1000395699	
S/N	DESCRIPTION/PAYEE
	AMOUNT(KSH)
1	FIOLLIZ CONTRACTORS
	19,723,473.65
2	RESJOS ENTERPRISE LIMITED
	11,599,470.70
3	BUILDING FIRE CONSULTANT
	307,302.50
4	ANTHROP MECHANIC ENGINEER
	528,684.80
5	MUGA ELECTRICALS LIMITED
	1,811,653.75
7	TOURISM PROMOTION FUND
	77,458,395.10
8	STATE DEPARTMENT OF TRADE
	548,937.75
9	PS RECOVERY -ALICE WANJIRU
	286,000.00
10	MAMA NGINA MOMBASA
	739,450.75
11	REFCON ENTERPRISES
	103,263.70
12	MULJI DEVRAJ& BROTHERS
	25,000,000.00
13	SUHUPI AGENCIES
	2,109,350.00
	TOTAL
	140,215,982.70

CONTINGENT LIABILITIES

STATUS OF COURT CASES FOR STATE DEPARTMENT OF TOURISM

NO.	CASE NO. AND PARTIES	DESCRIPTION	STATUS
1.	Nyando CMCC No. 53 of 2016 John Apunda Vs Hon. Attorney General & Another	John Apunda instituted this case against the Ministry in relation to a fatal road accident involving the Ministry's motor vehicle.	Judgement was entered against the Ministry on 3 rd July 2019 and the outstanding decretal amount is Kshs. 1,456,271.60.
2.	Nyando SPMCC No 184 of 2013 Fanuel Misango Vs AG and Others	Fanuel Misango instituted this suit, against the Ministry and its driver. The case relates to a road accident involving the Ministry's motor vehicle.	Judgement was entered against the Ministry on 14 th October 2014 and the outstanding decretal amount is Kshs. 1,983,414. 70
3.	Nairobi HCCC No. 374 of 2007 Edith Kweya Ekume -vs- Hon. Attorney General & Another	The plaintiffs sued as the legal representatives and administrators of the estate of the late Moses Ernest kweya Ekume. The case relates to a road accident involving motor vehicle registration number GK A222E (KAN 524Y) as a result of which the deceased suffered fatal injuries.	Judgement was entered against the Ministry on 1 st November 2013 and the outstanding decretal amount is Kshs. 1,188,348.16
4.	NBI CMCC No. 10780 of 2003 Clement Mwatsama -vs- Attorney General (NBI HCJR No. 259 of 2019)	The Plaintiff instituted this suit against the Ministry seeking orders of unlawful denial of confirmation to the post of Director of Tourism. He further sought compensation by way of special and general damages.	Judgment was entered in favour of the Plaintiff for the principal sum of Kshs. 762,986.50 on 4 th March 2010. The matter was escalated to the Court of appeal and to date monies owed to the Plaintiff amount to Kshs. 1,568,625.13.