

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

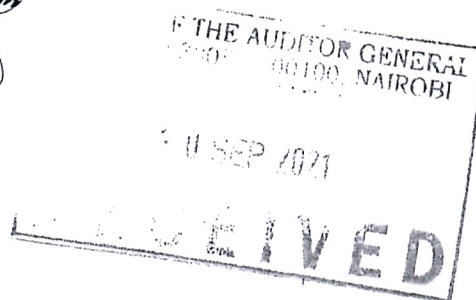
 THE NATIONAL ASSEMBLY OF KENYA	
DATE: 15 FEB 2022	Nov. Tuesday
TABLED BY: LOM	
CLERK-AT THE TABLE:	THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
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STATE DEPARTMENT FOR TOURISM

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



MINISTRY OF TOURISM AND WILDLIFE

**STATE DEPARTMENT FOR TOURISM
VOTE 1202**

ANNUAL REPORTS AND FINANCIAL STATEMENTS

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

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

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Table of Contents	Page
KEY STATE DEPARTMENT FOR TOURISM INFORMATION AND MANAGEMENT	iii
FORWARD BY THE CABINET SECRETARY	v
STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES	xi
CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	xv
STATEMENT OF STATE DEPARTMENT FOR TOURISM MANAGEMENT RESPONSIBILITIES.....	xvi
REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR TOURISM	xvii
STATEMENT OF RECEIPTS AND PAYMENTS.....	1
STATEMENT OF ASSETS AND LIABILITIES.....	2
STATEMENT OF CASH FLOWS.....	3
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	4
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	5
SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	6
BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	7
SIGNIFICANT ACCOUNTING POLICIES	8
NOTES TO THE FINANCIAL STATEMENTS	12
PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS....	17
ANNEXES	25

STATE DEPARTMENT FOR TOURISM

Annual Reports and Financial Statements

For the year ended June 30, 2021

KEY STATE DEPARTMENT FOR TOURISM INFORMATION AND MANAGEMENT

(a) Background information

The Executive Order No. 1 of 2018 formed the State Department for Tourism (Revised). The Cabinet Secretary for Tourism, 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 “To be the preferred tourism destination of choice” while the Mission is “To develop, manage and market sustainable tourism in Kenya”. The mandate of the State Department for 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 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Hon. Safina Kwekwe Tsungu, CBS
2.	Tourism Secretary	Said Athman
3.	Director of Administration	Anyumba Nyamwaya
4.	Chief Finance Officer	Peter Chemwile
5.	Head of Accounting Unit	Richard Mwangi
6.	Chief Economist	Richard Mwarema
7.	Director Human Resource	John Macharia
8.	Assistant Director Supply chain	Grace Kariuki

(d) Fiduciary Oversight Arrangements

- Audit Committee
- Budget Implementation Committee
- Parliamentary Accounts Committee

(e) State Department for Tourism Headquarters

NSSF Building, Block A
15th Floor, Eastern Wing
Kenyatta Avenue
P.O. Box 30027
GPO 00100
Nairobi, Kenya

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Contacts

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E-mail: ps@tourism.go.ke
Website: www.tourism.go.ke

(f) State Department for Tourism Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

FORWARD BY THE CABINET SECRETARY

The Tourism Sector was created vide the Executive Order No. 1 of 11th May 2020. The overall mandate of the Sector is to develop tourism policy and standards; develop and promote tourism; undertake tourism research and monitoring; tourism regulation; tourism financing; training on tourism services; and market Kenya for local and International tourists. There were ten (10) SAGAs overseen by the Sector: Kenya Tourism Board; Tourism Regulatory Authority; Tourism Fund; Kenyatta International Convention Centre; Tourism Finance Corporation; Bomas of Kenya; Kenya Utalii College, Tourism Research Institute, Tourism Promotion Fund and Kenya National Convention Bureau.

The Sector's direct contribution to the Country's GDP is estimated at 4.4% while the total contribution to GDP and employment is estimated at 8.2% and 9.2% respectively. It is also the 3rd largest contributor to foreign exchange earnings after agriculture (tea, coffee and horticulture) and diaspora remittances.

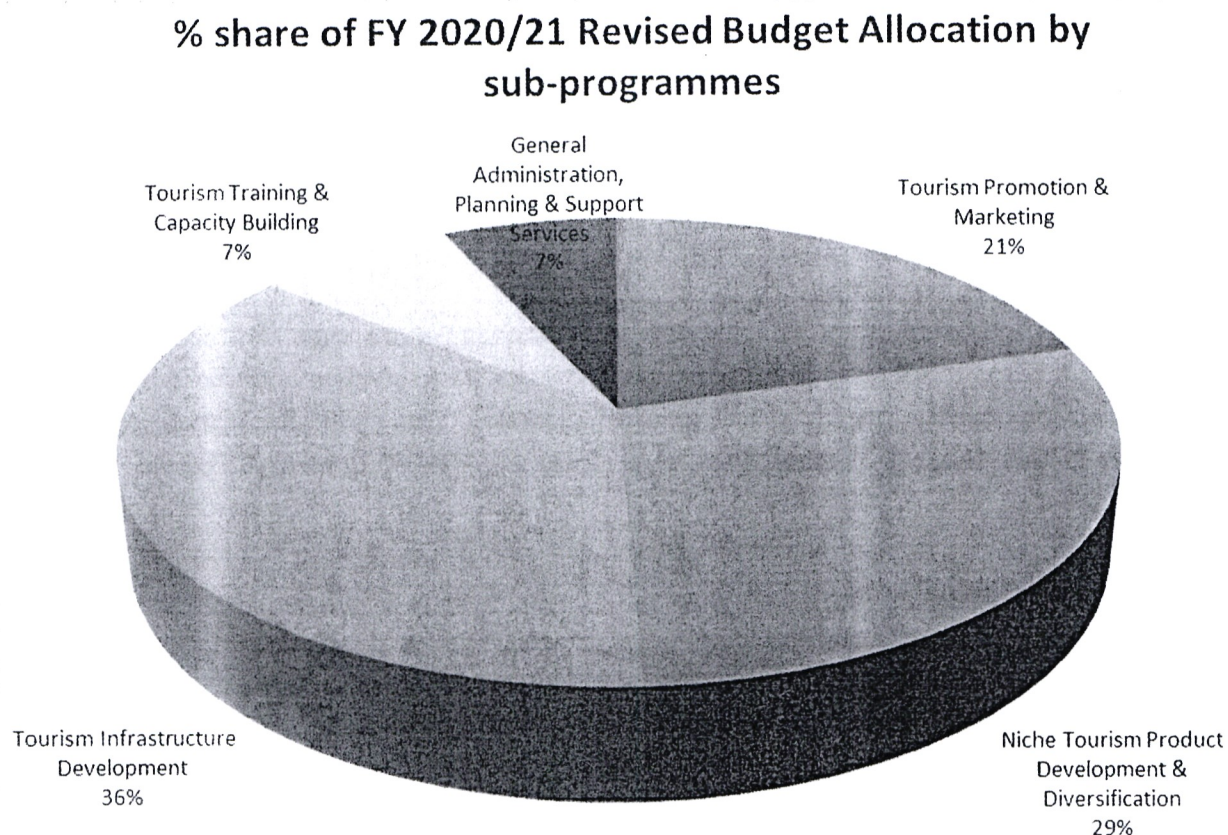
To attain the Vision 2030 aspiration of achieving and sustaining more than 10% economic growth annually, the sector plans to increase tourist arrivals, grow domestic tourism and tourism earnings as well as diversifying tourist products and source markets. This will be actualized through implementation of the National Tourism Blue Print 2030 and The Remodeling Tourism in Kenya Strategy.

Budget Performance against actual.

The total revised estimates for the State Department for Tourism in the 2020-2021 Financial year was Kshs. **9.56** Billion of which Kshs. **6.09** Billion was Recurrent and Kshs. **3.46416** Billion being Development. Of this amount, KShs **3.58222** Billion was A.I.A to Semi-Autonomous Government Agencies (SAGAs) in the state department while the net allocation was KShs **5.9731** Billion.

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Figure 1 below shows the percentage share of revised net budgetary allocation to each sub-programme.

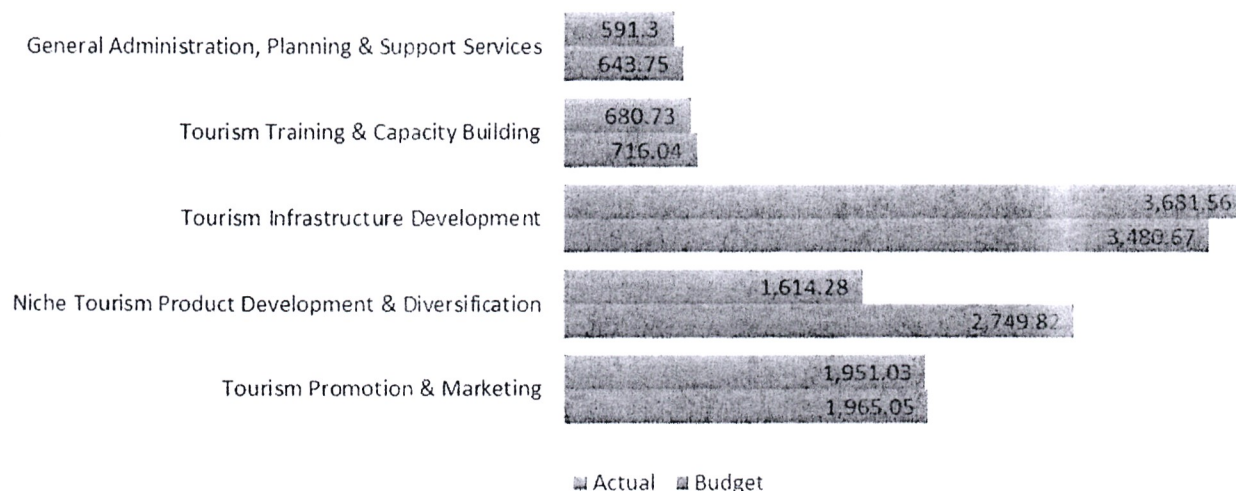


Net allocation by sub-programme: Niche tourism product development and diversification received 29%, Tourism Infrastructure Development 36%, Tourism Promotion and marketing 21%, while both General Administration Planning and Support services % and Tourism Training & Capacity Building share the balance equally.

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Figure 2 below present's comparison between revised budgetary allocations versus the actual expenditure by sub- programmes.

Fig.2:Revised Budget allocation Vs Actual Expenditure by Sub-Programme



The State department's actual expenditure amounted to Kshs. **8.51889** Billion translating to an absorption rate of 89.2%.

The performance of the budget against actual amounts based on economic classification is provided in table 1 below. The bulk of the State department's budget and expenditure is on transfer to government agencies. This is explained by the fact that the Ministry's role is largely on tourism policy management, promotion and development while SAGAs execute the policy interventions/strategies on its behalf.

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Table1: Budget performance against actual amounts based on Economic Classification					
		REVISED BUDGET 2020/2021	FY	ACTUAL EXPENDITURE 2020/2021	FY
	RECURRENT EXPENDITURE				
CODE	COMPENSATION TO EMPLOYEES				
2100000	Compensation to Employees	258.07		257.14	
2200000	Use of Goods and Services	282.01		281.75	
2500000	Subsidies	4.02		4.00	
2700000	Social Benefits	8.04		8.04	
2600000	Current Transfers to Govt. Agencies	1,964.84		1964.84	
	CAPITAL EXPENDITURE				
3100000	Acquisition of Non-Financial Assets	211.00		64.69	
2600000	Capital Grants to Govt. Agencies	3253.16		3253.16	

Key Achievements

The COVID-19 pandemic severely affected the tourism industry with a significant drop in visitor's arrivals resulting in a number of tourism ventures closing down and heavy staff retrenchments. Tourist arrivals for 2020/21 shrunk by 72.3% to 567, 848 while earnings dipped by 45.9% to KShs 88.57 billion respectively. Domestic tourism activity measured through bed-nights declined by 61.7% to 1.845Million during the same period.

To mitigate against the adverse effects of COVID-19 pandemic, the state department was allocated KShs.874 Million under the Economic Stimulus Programme for aggressive marketing and Kshs.2.024Bn for Provision of soft loans for renovation/refurbishment of hotels. To this end, the sub-sector undertook targeted marketing initiatives to source markets namely: UK market; Rest of Europe; Domestic Tourism; North America market; China; India. The sub-sector also engaged in Customer Relationships Management (CRM) and Partnerships, Digital marketing Programs, as well as PR and Communication Programs.

To aid recovery of the tourism industry, the state department in collaboration with key stakeholders developed the 'Remodelling of Kenyan Tourism' Strategy. The strategy has four components (Brand, Marketing, Experiences and Enablers) and nine initiatives (Brand repositioning, International source markets, domestic market, Parks and reserves, coastal beach tourism, niche experiences, digital marketing, sustainability and financing). Implementation of these initiatives will see the country tourism recover to 2019 levels by the year 2024 with domestic tourism leading the way. Leisure travel is also expected to recover fast because it is less substitutable. Business travel is however expected to be the hardest hit with slower recovery time. The strategy also identifies the need to take advantage of opportunists created by increased demand for open air and nature based tourism where Kenya has abundant nature based attractions.

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Other notable achievements included:

- a) Development and implementation of Magical Kenya, health and safety protocols
- b) Routine quality audits of 5,575 regulated tourism enterprises
- c) Reviewed and validated five (5) minimum standards developed in the previous financial year by incorporating health, safety and hygiene aspects. The five standards are: Hotel Safety and Security Standards; Conference and Conventions; Extreme and Adventure Sports; Food Safety and Hygiene and Halal Compliance Standards.
- d) Reviewed and validated the six (6) developed drafts of EAC classification criteria for Lodges, Tented camps, Motels, Restaurants, Homestay and Villas, Cottages and Serviced Apartments to incorporate health, safety and hygiene protocols
- e) Finalized Kenya Tourism Satellite Account (TSA) 2019
- f) Conducted research studies on tourism namely: Kenya Domestic Tourism Survey 2020 and Assessing the Impact of Covid-19 on Kenya's Tourism and the Multiplier Effects on the Country's Economy, 2020 & 2021.
- g) Review and validation of the Revised National Tourism Policy 2020
- h) Twelve (12) cultural dances were researched and or re-choreographed,
- i) Forty-six (46) applicants were issued with Offer letters worth KShs 1,379, 137, 50.30 and loans worth KShs 427,473,456.74 disbursed to 21 applicants based on the drawdown schedules against a total of 65 approved applications worth KShs 2.274 Billion
- j) Formulated key instruments to strengthen the Tourism Police Service(TPS), namely: -A Memorandum of understanding between Cabinet Secretary in charge of Tourism and Inspector General of Police , Structures for TPS and a Transition Framework .
- k) Twenty-four (24) traditional villages rehabilitated biennially and maintained
- l) Modernization and expansion of KICC ongoing - 34.34% complete
- m) Construction of Ronald Ngala Utalii college – 60% complete
- n) Mama Ngina Waterfront rehabilitated – 100% complete
- o) Repair and rehabilitation of Farm Murera –Meru Access road completed
- p) Open Space Office Modelling and Security System Fitting project is ongoing (55%).

Emerging issues and Challenges

Key challenges faced include:

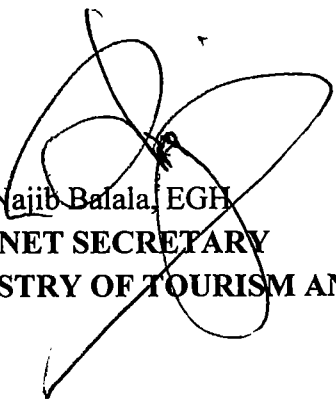
- i. **The Covid-19 global pandemic:** underperformance attributed to the onset of Covid-19 pandemic in the source markets, Covid-19 containment measures interrupted tourism activity. Gains made in the preceding years have been lost and the sector will require substantial investments in order to recover lost ground.
- ii. **Inadequate Funding:** The development funding for the Sector in the FY 2020/21 was KShs. 3.2bn. This is not adequate to implement development projects and sustain the operations of MDAs in the sector in discharging their mandates/functions especially in the wake of declining internally generated funds.
- iii. **Low product quality, diversity and innovation:** The destination is well known for its Wildlife and beaches which forms the core Kenya's tourism experience. This experience offers a narrow product range coupled with a limited number of star rated facilities (only 18% Kenyan hotels are 4-5 star).

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Recommendation and way forward

To address these concerns, the state department will continue to ensure compliance to covid-19 guidelines by closely monitoring the implementation of the Magical Kenya Tourism and Travel health and safety protocols.

In addition, the state department will priorities the implementation of Re-modelling Kenya's Tourism Strategy to hasten the recovery of the tourism industry in the medium term. It is our expectation that the implementation of these initiatives will see the country tourism recover to 2019 levels by the year 2024 with domestic tourism leading the way followed by leisure travel.



Hon. Najib Balala, EGH
CABINET SECRETARY
MINISTRY OF TOURISM AND WILDLIFE

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES

Introduction

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

The key strategic objectives as per the strategic plan for FY 2018- FY 2022 plan are 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 mobilize 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 the 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

Progress on attainment of Strategic Objectives

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

Program	Strategic Objective	Outcome	Indicator	Performance
Policy formulation and implementation	To improve Policy, legal and regulatory framework for tourism sector	Improved governance in Tourism	Revised National Tourism Policy	Draft Revised National Tourism Policy developed and validated by stakeholders
			% level of operationalization	Tourist Police Service (TPS) being operationalized

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Tourism Product Development	To Revamp existing tourism products	Improved Beach Tourism	Number of tourism sites /facilities refurbished/rehabilitated	Mama Ngina Water Front rehabilitated and a Management board appointed & operationalized
		Improved Safari tourism experiences	Number of visitors to Amboseli.	55,076 visitors (71% drop from 191,700 in 2019).
	To Diversify Tourism products	Improved conference tourism activity	No. of international conferences	Nil
			No. of local conferences and events	52 Local conferences held hosting 6,547 delegates
			Functional National Convention Bureau	Kenya National Convention Bureau operationalized
		Enhanced niche tourism products	Sports Tourism promoted	FIA World Rally championship held from 24 th June to 26 th June 2021.
Tourism Standards	To improve competitiveness and sustainability of the destination	Competitive and sustainable tourism destination	No. of Classified Hotels and restaurants	5,575
Financing and Investments	To mobilize funds for the development of tourism sector	Enhanced funding for tourism development	No. of projects funded	3 projects funded ¹
		Refurbished Hotel facilities (ESP)	No of approved applications	65 Applications worth 2.274Bn approved
			Amount disbursed (KShs M)	46 applicants issued with Offer letters worth KShs 1,379,137,50.30
				Kshs 427M disbursed to 21 Applicants
Research and Training	To increase knowledge and information	Evidenced based policy decisions	No. of research's done	4 research topics undertaken by TRI

¹ The three projects funded are: Ronald Ngala Utalii College (TF) - Ksh. 800M; Development of Remodelling Kenya Tourism Strategy (TRI) - KShs 35M; Mitigation/Afforestation & Environmental rehabilitation of Tsavo National Park - Ksh. 30M

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

	access to support evidence based decision-making.	Quality and Skilled Hospitality manpower	TSA Report	Kenya Tourism Satellite Account (TSA) 2019 developed
			No. KUC Graduates	383
			RNUC Completion rate	60%
			KUC Practical Training Block completion rate	70%
			Operational research institute	TRI being operationalized
Marketing	To improve competitive position of Kenya as tourist destination	Increased Tourism arrivals and Earnings	No. of International Tourist arrivals	567,848
			Annual Tourism Earnings (Ksh Bn)	Kshs.88.57 Bn
	To improve performance of the Domestic tourism	Increased bed-nights by domestic tourists	No of Bed Nights by domestic tourist	1,845,500. (61.7% drop from 4.8M in 2019)
Collaboration/partnership	To strengthen partnerships and collaborations with stakeholders	Enhanced Partnerships and stakeholders collaboration	Numbers/reports	- Joint Co-op marketing with Tour Operators Society of Kenya - Joint marketing trade campaigns with travel trade, travel trade road shows in key source markets
Organizational capacity	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	- State Department restructured into three technical directorates. - Compliance with the PFM, procurement and disposal Acts/Regulations

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

		New Ministry headquarters Conducive work environment	Open Space Office Modelling and Security System Completion rate (%)	• 55%
Tourism Resilience and Sustainability	To build a resilient and sustainable tourism economy	Resilient and sustainable tourism	Report	‘Remodelling Kenya’s Tourism Strategy developed Tourism Crisis Management Centre

STATE DEPARTMENT FOR TOURISM

Annual Reports and Financial Statements

For the year ended June 30, 2021

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. 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.

2. Environmental performance.

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 use of paper work.

3. Employee welfare.

The State department has put in place the following policies to guide while undertaking employee's welfare.

- Human Resources Manual Policy

4. Market place practices.

The State department complies with the provision of public procurement and asset disposal act of 2015.

5. Community Engagements.

During financial year 2020/2021, The State department did not have any approved strategies on community engagement.

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

STATEMENT OF STATE DEPARTMENT FOR TOURISM 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.

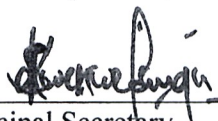
The Accounting Officer in charge of the State Department for Tourism is responsible for the preparation and presentation of the State Department for Tourism's financial statements, which give a true and fair view of the state of affairs of the State Department for Tourism for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Tourism; (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 State Department for Tourism; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Tourism accepts responsibility for the State Department for Tourism'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's financial statements give a true and fair view of the state of State Department for Tourism's transactions during the financial year ended June 30, 2021, and of the State Department's financial position as at that date. The Accounting Officer 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 State Department for Tourism'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 State Department'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 State Department for Tourism'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's financial statements were approved and signed by the Accounting Officer on 28th September, 2021.



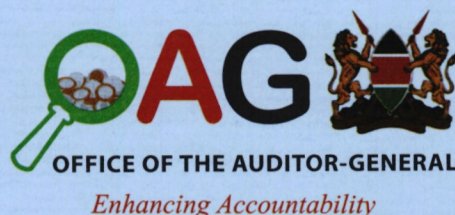
Principal Secretary
Name: Hon. Safina Kwekwe Tsungu, CBS



Head of Accounting Unit
Name: Richard Mwangi
ICPAK Member No: 3949

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR TOURISM FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Tourism set out on pages 1 to 24, which comprise of the statement of assets and liabilities as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies of the Financial Statements

Comparison of balances reflected in the financial statement for the year ended 30 June, 2021 and reports generated by IFMIS annexed to the financial statements revealed the following unreconciled differences as detailed below:

i. Statement of Receipts and Payments

Item	Amount as Per Financial Statements (Kshs.)	Amount as Per IFMIS Report (Kshs.)	Variance (Kshs.)
Payments			
Use of goods and services	272,705,455	271,396,408	1,309,047

ii. Statement of Financial Position

Item	Note	Amount as Per Audited Financial Statements (Kshs.)	Amount as Per IFMIS Report (Kshs.)	Variance (Kshs.)
Fund balance b/fwd.	13	319,831	6,790,591	(6,470,760)
Prior year adjustments	14	(103,939)	-	(103,939)
Surplus/Deficit for the year		2,243,587	7,474,982	(5,231,395)
Net Financial Position		2,459,479	7,474,982	(5,015,503)

iii. Summary Statement of Appropriation (Recurrent and Development Combined)

Item	Amount as Per Audited Financial Statements (Kshs.)	Amount as Per IFMIS Report (Kshs.)	Variance (Kshs.)
Revenue/Expense Item	Final Approved Budget	Final Approved Budget	
Receipts			
Exchequer releases	5,973,111,495	3,582,215,382	2,390,896,113
Total Receipts	5,973,111,495	3,582,215,382	2,390,896,113
Payments			
Transfers to Other Government Units	5,198,007,389	8,780,222,771	(3,582,215,382)
Total Payments	5,973,111,495	9,555,326,877	(3,582,215,382)
	-		-
Revenue/Expense Item	Actual Amount	Actual Amount	Variance
Receipts			
Exchequer releases	5,921,792,580	5,921,792,484	96
Total Receipts	5,921,792,580	5,921,792,484	96
Payments			
Use of goods and services	272,705,455	271,396,408	1,309,047
Total Payments	5,919,548,897	5,918,239,849	1,309,047
Surplus/Deficit	2,243,587	3,552,634	

iv. Variances Between Financial Statements and Trial Balance

Account No. and Description	Financial Statements (Kshs.)	Trial Balance (Kshs.)	Variance (Kshs.)
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	30,784,060	30,928,260	(144,200)
2210400 Foreign Travel and Subsistence, and other transportation costs	28,104,355	28,105,995	(1,640)
2210500 Printing, Advertising and Information Supplies and Services	2,591,143	2,625,975	(34,832)
2210800 Hospitality Supplies and Services	17,986,266	18,050,066	(63,800)
2211300 Other Operating Expenses	105,019,314	103,836,194	1,183,120
2220100 Routine Maintenance – Vehicles	5,162,160	5,143,561	18,599
3110400 Construction of Roads	94,949,999	90,670,850	4,279,149
9910100 General Provisions	-	21,736,660	(21,736,660)
9910200 Exchequer Provisions	-	(9,926,838,443)	9,926,838,443
9990000 Opening Balance Reserves	319,831	3,988,329,802	(3,988,649,633)
Total	284,277,466	(5,637,411,079)	

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

2. Inaccuracies in the Cash and Cash Equivalents

The statement of assets and liabilities reflects Kshs.138,581,930 as cash and cash equivalents as at 30 June, 2021. The balances in the financial statements did not agree with the reconciled cash book balances as shown below,

Account Number	Reconciliation Statement Balance (Kshs.)	Financial Statement Balance (Kshs.)	Variance (Kshs.)
CBK- Recurrent	273,710,578	1,585,520	272,125,058
CBK-Development	(195,431)	95	(195,526)
CBK-Deposits	147,065,903	136,996,315	10,069,588
Total	420,581,050	138,581,930	

Consequently, the accuracy of cash and cash equivalents balance of Kshs.138,581,930 as at 30 June ,2021 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board and the National Treasury's Circular Ref.AG.4/16/2 Vol.3(72) dated 30 June, 2021 on Revised Annual Financial Reporting Template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, 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

1. Procurement, Design and Printing Government Calendars

Note 5 to the financial statements for the year under review reflects use of goods and services balance of Kshs.272,705,455 which includes payments of Kshs.30,558,945 in respect of specialized materials which in turn includes payments totaling to Kshs.14,238,106 for design and printing of calendars.

The State Department on 5 October, 2020 requested Kenya Tourism Board (KTB) to undertake the design and printing of Government calendars for the year 2021. Authority to Incur Expenditure amounting Kshs.14,000,000 was issued to KTB in November, 2020.

However, the following anomalies were noted,

- (i) The procurement plan for State Department for the year 2020-2021 reflects planned procurement of wall calendars and desk calendars items to be done using open tender method. The quantities to be procured were 50,000 units of wall calendars at estimated unit cost of Kshs.320 (Total Kshs.16,000,000) and 25,000 units of desk calendars at estimated unit cost of Kshs.300 (Total Kshs.7,500,000).
- (ii) The Management through Kenya Tourism Board (KTB) engaged a procuring agent at an agency commission cost of Kshs.2,045,705 to design and print 90,250 and 42,200 units of desk calendars at a total cost of Kshs.12,192,402.
- (iii) No justification was provided for the use of a procuring agent instead of open tender method contrary to Section 51 of the Public Procurement and Asset Disposal Act, 2015.
- (iv) Procurement documents such as notice of advertisement, evaluation minutes, letter of award and contract agreement between the procuring agent and KTB were not availed for audit review.

Consequently, the Management was in breach of the law and the validity of the expenditure of Kshs.14,238,106 for the year ended could not be confirmed.

2. Repair and Rehabilitation of Farm-Murera Gate Road (Contract No: MOT/02/2016-2017)

As previously reported, the contract for the repair and rehabilitation of approximately 26 kilometers long starting at Farm at the junction with C 91 through to the entrance of Meru National Park was awarded to a local contractor at a contract sum of Kshs.198,799,982. The contract agreement was signed on 27 April, 2017.

The contract commencement date was on 21 May, 2017 for a contract period of twelve (12) months with completion date of 31 May, 2018.

The Kenya Rural Roads Authority wrote to the State Department for Tourism Ref: KeRRA/05/MOT/02/2016-2017/Vol1/ (2519) on project cost appraisal No.1 dated 14 February, 2018 that the variation of the scope of works from 26 kilometers to 11.5 kilometers was recommended by the Chief Engineer (Materials) as per MTRD report No. 1347 Re.M.499/35/M/340 dated 11 October, 2017 that proposed an enhanced pavement structure and hence change of scope of work. The letter further states, that the contract sums would be sufficient to undertake 11.5 kilometers of the road namely repair of the first 8.0 kms and rehabilitation of 3.5 kilometers beyond 8 kilometers as per revised bill of quantities and the evaluation report.

An addendum letter on variation order No.1 was signed on 11 July, 2018 by the State Department for Tourism and the contractor varying the scope of work from 26 kms to 11.5 km as detailed in the summary of appraised bill of quantities, the contract sum was revised to Kshs.198,795,353 and the works were to be executed within the approved contract period.

Construction commenced on 31 May, 2017 for a contract period of 12 months with a completion date of 31 May, 2018. The contractor was awarded the first extension of 146 days which revised the project completion date from 31 May, 2018 to 24 October, 2018. The contractor was granted a second extension of 207 days on 3 February, 2020 which revised the project completion date from 24 October, 2018 to 19 May, 2019.

Audit review of the project revealed the following anomalies;

- i. No evidence was provided to show that feasibility study and design reports were done by engineers to guide in the process of preparation of bills of quantities.
- ii. The revised scope of work was not executed within the contract period as per requirement of the addendum letter on variation order No.1 signed on 11 July, 2018 by the State Department and the contractor varying the scope of work from 26 kilometers to 11.5 kilometers.
- iii. According to minutes for substantial completion inspection meeting held on 11 February, 2021, the inspection committee irregularly agreed to back-date the date for substantial completion to 18 August, 2020 instead of the actual date of carrying out the inspection of 11 February, 2021.

It was also not clear why the takeover certificate was issued and backdated to 18 August, 2020 yet completion inspection was done on 11 February, 2021.

- iv. The defects liability period was backdated to 11 August, 2021 whereas the defects liability period was expected to commence from the date of substantial completion inspection of 11 February, 2021 for a period of six (6) months to 11 August, 2021. In addition, the final inspection on end of defect liability period was done on 25 May, 2021 before the expiry of expected date of defect liability period of 11 August, 2021 as per the site minutes dated 25 May, 2021 on final inspection on end of defects liability period.
- v. As at 30 June, 2021 the contractor had been paid a total of Kshs.197,234,736 as tabulated below:

Interim Payment Certificate (IPC)	Date of Certificate	Amount Certified Kshs.	Date of payments	Amount paid Kshs.
IPC No. 1,2,3 and 4	Various dates	109,239,069	27 December, 2019	102,284,737
IPC No. 5	8 June 2020	51,779,148	15 January, 2021	47,500,000
			30 June, 2021	4,279,148
IPC No. 6	9 May 2021	36,892,815	30 June, 2021	43,170,850
				197,234,735

Review of payments vouchers and supporting documents for Interim payment certificate No. 4 reflects work certified of Kshs.40,184,567.26, out of which a deduction of Kshs.6,000,000 was made relating to liquidated damages charged to the contractor for delay in completing the project. However, the contractor was paid the full amounts of the contract sum of Kshs.197,234,736 without deduction of liquidated damages of Kshs.6,000,000. There is a possibility of loss of public funds since damages have not been deducted/ recovered from the invoiced amount or performance security in contravention of Section 140 of the Public Procurement and Asset Disposal Act, 2015 on interest on overdue amounts and liquidated damages.

- vi. Physical verification carried on the project between 18 to 23 November, 2021 revealed that; Section 2- Km 8+000 to Km 11+500: pot hole patching had already deteriorated, with no road markings and the road surface damaged with pot holes less than six (6) months since the final inspection.
- vii. Item No. 1 in the Bill of Quantities relates to preliminaries and general items that the contractor was to provide and maintain. Laboratory equipment for use by engineers' representatives, Engineer's office furniture and Survey equipment, all worth Kshs.13,800,000, which were to revert to the employer (State Department) at the close of the contract as detailed below;

Item	Description	Amount-Kshs.
1.05	Provide and maintain laboratory equipment, reagents and other items as priced in appendix A in the BQ for use by Engineer's representative for the duration of the contract. Ownership to revert to the employer at the end of the contract	7,800,000
1.06	Provide and maintain furniture, tools and other items for the engineer's office as priced in appendix B for the duration of the contract ownership to revert to the employer at the end of the contract	4,000,000
1.07	Provide and maintain survey equipment as priced in appendix C for the duration of the contract, ownership to revert to the employer at the end of the contract.	2,000,000
	Total	13,800,000

No evidence was provided to indicate that the preliminary and general items worth Kshs.13,800,000 were transferred to the State Department for Tourism.

Under the circumstances, it was not possible to confirm that resources of the State Department were used in an effective, efficient and economical and transparent manner as required under Section 68(1) of the Public Finance Management Act, 2012.

3. Proposed Regeneration of Mama Ngina Drive Water Front and Cultural District in Mombasa - Contract No. MOT/01/2018-2019

The contract was awarded to a local contractor on 14 December, 2018 and agreement was signed on 2 January, 2019 at a contract sum of Kshs.433,929,098. The contract period was 150 days and completion date set on 1 June, 2019.

The main works involved, Kilindini culture centre, amphitheater, gateways (2 No.), ablution block (2No.), enabling works for kiosk (100 No.), pigeon towers (3 No.), waterfront walkway, parking and driveways, squares and court yards, footpaths, restoration of existing tarmac road, external works, day works, prime costs and provisional sums.

Review of project records and physical inspection carried out on 10 November, 2021 revealed the following anomalies;

- i. Itemized works in the Bills of Quantities for the amphitheater Bill No.3 amounted to Kshs.7,945,710 while final account reflects Kshs.3,955,565. However, the works had not been executed by the contractor in November, 2021 as tabulated below:

Element	Particulars	Page No	BQ Amount (Kshs)	Final Account Amount (Kshs)
B	Frame	3/5	854,000	2,049,100
D	Roof finishing and rain water disposal	3/8	1,195,100	638,700
E	Windows	3/10	248,350	174,965

Element	Particulars	Page No	BQ Amount (Kshs)	Final Account Amount (Kshs)
F	Doors	3/13	1,116,000	387,500
J	Ceiling finishes	3/17	426,700	616,800
L	Joinery fitting	3/20	4,105,560	88,500
	Total		7,945,710	3,955,565

No explanation has been provided for the payment of works not done.

- ii. Bill No.6 reflects outstanding enabling works for kiosks amounting to Kshs.802,272 while final account reflects Kshs.1,359,276. The works were not executed although payments had been made as tabulated below;

	Works Tendered (Kshs.)	Works Verified (Kshs.)	Outstanding Works (Kshs.)
Item	100(No.) Food Kiosks along the walkway	76 (No.) Food Kiosks along the walkway	24 (No) Food Kiosks along the walkway
Enabling Kiosks-Bill No.6	3,342,800	2,540,528	802,272
Final Account	5,663,650	4,304,374	1,359,276

- iii. Bill No.7 reflects outstanding pigeon towers works amounting to Kshs.2,757,200 while final account reflects Kshs.1,710,050 were not executed, although payments had been made as tabulated below:

	Works Tendered (Kshs.)	Works Verified (Kshs.)	Outstanding works (Kshs.)
Item	3(No.) Pigeon towers	2 (No.) Pigeon towers	1 (No.) Pigeon towers
Pigeon towers -Bill No.7	8,271,600.00	5,514,400	2,757,200
Final Account	8,458,662.50	6,748,612.50	1,710,050

No explanation was provided for payment of works not executed which contravenes Section 150(1)(3) and Section 154(b) of the Public Procurement and Asset Disposal Act, 2015 on contract administration and contract close respectively.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Overpayment on Foreign Travel Allowance

Note 5 to the financial statements reflects Kshs.28,104,355 as payments for foreign travel and subsistence and other transport costs. Audit review of payment voucher No. 2900 dated 30 June, 2021 of Kshs.745,498 incurred for foreign travel subsistence allowance revealed that one officer was paid per diem for thirteen (13) days while other officers travelling on the same trip were paid per diem for eight (8) days.

No explanation has been provided for the extra five (5) days paid to one officer that occasioned an overpayment of Kshs.286,730.

Consequently, the effectiveness of internal controls on the management of imprests could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the State Departments financial reporting process, reviewing the effectiveness of how the 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 control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships

and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

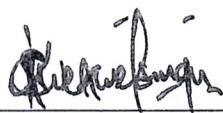
31 December, 2021

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD ENDED 30th JUNE 2021

	Note	2020/2021	2019/2020
		Kshs	Kshs
RECEIPTS			
Tax Revenues	1	-	3,655,932,488
Transfers from National Treasury	2	5,921,792,484	2,126,754,160
Other Revenues	3	-	637,573,419
TOTAL REVENUES		5,921,792,484	6,420,260,067
PAYMENTS			
Compensation of Employees	4	257,140,860	201,191,922
Use of goods and services	5	272,705,455	316,342,045
Transfers to Other Government Units	6	5,198,007,389	5,694,905,907
Other grants and transfers	7	20,000,000	20,000,000
Social Security Benefits	8	8,042,720	1,789,372
Acquisition of Assets	9	163,652,472	185,295,179
TOTAL PAYMENTS		5,919,548,472	6,419,524,425
SURPLUS/DEFICIT		2,243,587	735,642

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 28th September, 2021 and signed by:



Principal Secretary
Name: Hon. Safina Kwekwe Tsungu, CBS



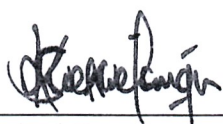
Head of Accounting Unit
Name: Richard Mwangi
ICPAK Member No: 3949

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

STATEMENT OF ASSETS AND LIABILITIES
AS AT 30th JUNE 2021

	Note	2020/2021	2019/2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	138,581,930	157,621,413
Cash Balances	10B	-	-
Total Cash And Cash Equivalents		138,581,930	157,621,413
Accounts Receivables	11	873,864	567,334
TOTAL FINANCIAL ASSETS		139,455,794	158,188,747
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	136,996,315	157,868,916
NET FINANCIAL ASSETS		2,459,479	319,831
REPRESENTED BY			
Fund balance b/fwd.	13	319,831	15,980,515
Prior year adjustments	14	(103,939)	(16,396,327)
Surplus/Deficit for the year		2,243,587	735,642
NET FINANCIAL POSITION		2,459,479	319,831

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 28th September 2021 and signed by:



Principal Secretary
Hon. Safina Kwekwe Tsungu, CBS



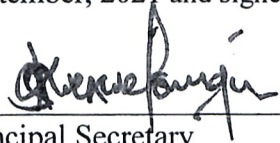
Head of Accounting Unit
Name: Richard Mwangi
ICPAK Member No: 3949

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30th JUNE 2021

	Not e	2020/2021	2019/2020
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	-	3,655,932,488
Transfers from National Treasury	2	5,921,792,484	2,126,754,160
Other Revenues	3	-	637,573,419
		5,921,792,484	6,420,260,067
Payments for operating expenses			
Compensation of Employees	4	257,140,860	201,191,922
Use of goods and services	5	272,705,455	316,342,045
Transfers to Other Government Units	6	5,198,007,389	5,694,905,907
Other grants and transfers	7	20,000,000	20,000,000
Social Security Benefits	8	8,042,720	1,789,372
		5,755,896,425	6,234,229,246
Adjusted for:			
Adjustments during the year	14	(103,939)	(16,396,327)
Changes in receivables	15	(306,530)	(358,011)
Changes in payables	16	(20,872,601)	15,179,702
Net cash flow from operating activities		144,612,989	184,456,186
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(163,652,472)	(185,295,179)
Net cash flows from Investing Activities		(163,652,472)	(185,295,179)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(19,039,483)	(838,993)
Cash and cash equivalent at BEGINNING of the year		157,621,413	158,460,406
Cash and cash equivalent at END of the year		138,581,930	157,621,413

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 28th September, 2021 and signed by:



Principal Secretary
Name: Hon. Safina Kwekwe Tsungu, CBS



Head of Accounting Unit
Name: Richard Mwangi
ICPAK Member No: 3949

Annual Reports and Financial Statements
For the year ended June 30, 2021

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

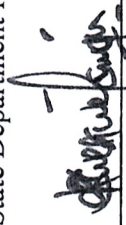
Revenue/Expense Item	Original Budget a	Adjustment b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/e %
RECEIPTS						
Exchequer releases	5,498,810,458	474,301,037	5,973,111,495	5,921,792,580	51,319,011	99%
Total Receipts	5,498,810,458	474,301,037	5,973,111,495	5,921,792,580	51,319,011	99%
Payments						
Compensation of Employees	258,074,139	0	258,074,139	257,140,860	933,279	100%
Use of goods and services	162,558,073	111,412,944	273,971,017	272,705,455	1,265,562	100%
Transfers to Other Government Units	4,841,148,771	356,858,618	5,198,007,389	5,198,007,389	0	100%
Other grants and transfers	20,000,000	0	20,000,000	20,000,000	0	100%
Social Security Benefits	4,021,636	4,021,636	8,043,272	8,042,720	552	100%
Acquisition of Assets	213,007,839	2,007,839	215,015,678	163,652,472	51,363,206	76%
Grand Total	5,498,810,458	474,301,037	5,973,111,495	5,919,548,897	53,562,598	99%
Surplus/Deficit	0	0	0	2,243,587	(2,243,587)	

Notes:

- 1) The 76% utilization on Acquisition of assets was due to underperformance of the contractor.

The difference between the original budget and the final budgets was due to supplementary budgets provision.

The State Department for Tourism financial statements were approved on 28th September, 2021 and signed by:


Principal Secretary


Head of Accounting Unit
Name: Richard Mwangi
ICPAK Member No: 3949

Name: Hon. Safina Kwekwe Tsungu, CBS

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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			0			
Exchequer releases	2,034,646,408	474,301,037	2,508,947,445	2,508,947,541	0	100%
Total Receipts	2,034,646,408	474,301,037	2,508,947,445	2,508,947,541	0	100%
PAYMENTS						
Compensation of Employees	258,074,139	0	258,074,139	257,140,860	933,279	100%
Use of goods and services	162,558,073	111,412,944	273,971,017	272,705,455	1,265,562	100%
Transfers to Other Government Units	1,587,984,721	356,858,618	1,944,843,339	1,944,843,339	0	100%
Other grants and transfers	20,000,000	0	20,000,000	20,000,000	0	100%
Social Security Benefits	4,021,636	4,021,636	8,043,272	8,042,720	552	100%
Acquisition of Assets	2,007,839	2,007,839	4,015,678	4,012,078	3,600	100%
Grand Total	2,034,646,408	474,301,037	2,508,947,445	2,506,744,453	2,202,992	100%
Surplus/Deficit	0	0	0	2,202,992	(2,202,992)	

Notes

The difference between the original budget and the final budgets was due to supplementary budgets provision.

The State Department for Tourism financial statements were approved on 28th September 2021 and signed by:


Principal Secretary

Name: Hon. Safina Kwekwe Tsungu, CBS


Head of Accounting Unit
Name: Richard Mwangi
ICPAK Member No: 3949

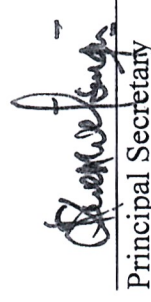
Annual Reports and Financial Statements
For the year ended June 30, 2021

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

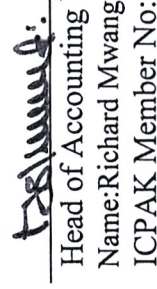
Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS			0			
Exchequer releases	3,464,164,050		3,464,164,050	3,412,845,039	51,319,011	99%
Total Receipts	3,464,164,050	0	3,464,164,050	3,412,845,039	51,319,011	99%
Payments						
Transfers to Other Government Units	3,253,164,050	0	3,253,164,050	3,253,164,050	0	100%
Acquisition of Assets	211,000,000	0	211,000,000	159,640,394	51,359,606	76%
Grand Total	3,464,164,050	0	3,464,164,050	3,412,804,444	51,359,606	99%
Surplus/Deficit	0	0	0	40,595	(40,595)	

1) The 76% utilization on Acquisition of assets was due to shortage of funding from the National Treasury.

The State Department for Tourism financial statements were approved on 28th September 2021 and signed by


Principal Secretary

Name: Hon. Safina Kwekwe Tsungu, CBS


Head of Accounting Unit
Name: Richard Mwangi
ICPAK Member No: 3949

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Sub Program	Description	Approved Budget	Actual Payments	Variance
	Tourism Development and Promotion	5,973,111,495.00	5,919,548,896.55	53,562,598.45
306010000	Tourism Promotion and Marketing	1,965,048,642.00	1,965,048,642.00	0
306020000	Niche tourism product development and diversification	732,343,572.15	732,343,572.15	0
306030000	Tourism Infrastructure Development	1,915,926,430.85	1,913,723,438.65	2,202,992.20
306040000	Tourism Training& Capacity Building	716,038,913.00	716,038,913.00	0
306050000		643,753,937.00	592,394,330.75	51,359,606.25
	Trade Development and Promotion	0	0	0
307090000		0	0	0
	Grand Total	5,973,111,495.00	5,919,548,896.55	53,562,598.45

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting 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 State Department for Tourism:

- i. Mama Ngina Beach Management
- ii. Repair & Rehabilitation of Farm Murera Gate Road
- iii. Open Space Office Modelling and Security System Fitting

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the 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 actually been received by the State Department for Tourism.

• Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

• 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.

Other receipts

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

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021
SIGNIFICANT ACCOUNTING POLICIES

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.

- **Compensation of Employees**
Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.
- **Use of Goods and Services**
Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.
- **Acquisition of Fixed Assets**
The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

5. In-kind contributions

In-kind contributions are donations that are made to the State Department for Tourism 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.

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to Kshs 157,517,473.05 compared to Kshs 141,561,057.90 in prior period as indicated on note 13.

There were no other restrictions on cash during the year.

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021
SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021

14. Errors

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

During the year, errors that have been corrected are disclosed under note 16 explaining the nature and amounts.

15. Related Party Transactions

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

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2020-2021	2019-2020
	Kshs	Kshs
Taxes on Goods and Services		3,655,932,488
TOTAL		3,655,932,488

This is from Catering Levy collected by the Tourism Fund

2 EXCHEQUER RELEASES

	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	2,360,314,983	280,666,936
Total Exchequer Releases for quarter 2	444,834,151	615,779,665
Total Exchequer Releases for quarter 3	738,945,174	756,176,514
Total Exchequer Releases for quarter 4	2,377,698,176	474,131,045
TOTAL	5,921,792,484	2,126,754,160

The state department received 99% of budgeted exchequer

3 OTHER REVENUES

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA		637,573,419
TOTAL	-	637,573,419

4 COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	130,848,854	132,815,522
Basic wages of temporary employees	62,918,000	-
Personal allowances paid as part of salary	63,374,006	68,376,400
TOTAL	257,140,860	201,191,922

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

5 USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, Supplies and Services	-	-
Communication, Supplies and Services	1,351,487	6,669,335
Domestic Travel and Subsistence, and Other Transportation Costs	30,784,060	58,269,317
Foreign Travel and Subsistence, and other transportation costs	28,104,355	28,624,910
Printing , Advertising and Information Supplies and Services	2,591,143	9,479,849
Rentals of Produced Assets	36,482,100	34,655,480
Training Expenses	3,267,870	9,244,378
Hospitality Supplies and Services	17,986,266	55,129,267
Insurance Costs	-	-
Specialised Materials and Supplies	30,558,945	49,667,094
Office and General Supplies and Services	3,784,346	16,480,477
Fuel Oil and Lubricants	3,549,909	13,803,949
Other Operating Expenses	105,019,314	21,397,650
Routine Maintenance - Vehicles	5,162,160	7,181,502
Routine Maintenance - Other Assets	4,063,502	5,738,837
TOTAL	272,705,455	316,342,045

6 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	1,944,843,339	5,694,905,907
Capital Grants to Government Agencies and other Levels of Government	3,253,164,050	
TOTAL	5,198,007,389	5,694,905,907

The above transfers were made to the following self-reporting entities in the year: See Annex 7

Description	Recurrent	Development	2020-2021	2019-2020
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Tourism Regulatory Authority	252,008,500		252,008,500	364,511,934
Bomas of Kenya	234,382,658		234,382,658	246,750,317
Kenya Utalii College	501,838,913		501,838,913	344,383,080
Kenya Tourism Board	366,359,500	998,900,000	1,365,259,500	512,228,088
Tourism Fund		50,000,000	50,000,000	2,691,126,488

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Brand Kenya Board				144,000,000
Tourism Research Institute	103,851,768		103,851,768	127,100,000
Tourism Promotion Fund				1,264,806,000
KICC	400,000,000		400,000,000	
Tourism Finance Corporation	86,402,000	2,204,264,050	2,290,666,050	
TOTAL	1,944,843,339	3,253,164,050	5,198,007,389	5,694,905,907

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

7 OTHER GRANTS AND TRANSFERS

	2020-2021	2019-2020
	Kshs	Kshs
Scholarships and other educational benefits	20,000,000	20,000,000
Total	20,000,000	20,000,000

Scholarships were provided to Kenya Utalii College.

Transfer of Other Grants and Transfers was done together with Grants and Transfers to Other Government Entities in Note 7

8 SOCIAL SECURITY BENEFITS

	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	8,042,720	1,789,372
TOTAL	8,042,720	1,789,372

This relates to payments of gratuity to employees on contract at the end of their contracts.

9 ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Non-Financial Assets		
Construction of Roads	94,949,999	40,184,567
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	64,690,395	143,999,942
Purchase of Office Furniture and General Equipment	4,012,078	1,110,670
Sub Total	163,652,472	185,295,179
Financial Assets		
Sub Total	-	-
TOTAL	163,652,472	185,295,179

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

10A: BANK ACCOUNTS

Name of Bank, Account No. & currency	Indicate whether Rec, Dev, Dep e.t.c	2020-2021	2019-2020
		Kshs	Kshs
Central Bank of Kenya, 1000395548 Recurrent Kes- State Dept for Tourism	Rec	1,585,520	103,939
Central Bank of Kenya, 1000395637 Development Kes – State Dept for Tourism	Dev	95	1
Central Bank of Kenya, 1000395699 Deposits Kes – State Dept for Tourism	Dep	136,996,315	157,517,473
Total		138,581,930	157,621,413

10B: CASH BALANCES

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

11: ACCOUNTS RECEIVABLE

	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	873,864	527,300
Salary advances		40,034
TOTAL	873,864	567,334

A breakdown of the outstanding imprest is included as an annex 3

12. ACCOUNTS PAYABLE

	2020-2021	2019-2020
	Kshs	Kshs
Deposits	136,996,315	157,517,473
Third party payables		351,443
TOTAL	136,996,315	157,868,916

Deposits relates to 10% retentions from ongoing projects. Annex 4

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021
NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. FUND BALANCE BROUGHT FORWARD

	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	157,621,413	158,460,406
Cash in hand	-	-
Receivables - Outstanding Imprests	567,334	209,323
Payables - Deposits	(157,868,916)	(142,689,214)
TOTAL	319,831	15,980,515

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2020/2021	2019-2020
	Kshs		Kshs	Kshs
Adjustments on bank account balances	157,621,413	(103,939)	157,517,474	(16,396,327)
Adjustments on cash in hand				
Adjustments on payables	567,334		567,334	
Adjustments on receivables	(157,868,916)		(157,868,916)	
Others (<i>specify</i>)				
TOTAL	319,831	(103,939)	215,892	(16,396,327)

The adjustment relates to amounts surrendered back to the exchequer. Kshs. 103,939 was surrendered from the recurrent account.

15. CHANGES IN RECEIVABLE

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Receivables as at 1st July (A)	567,334	209,323
Receivables as at 30th June (B)	873,864	567,334
(Increase)/ Decrease in Receivables (C=(B-A))	(306,530)	(358,011)

16. CHANGES IN PAYABLES

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Payables as at 1st July (A)	157,868,916	142,689,214
Payables as at 30th June (B)	136,996,315	157,868,916
Increase/ (Decrease) in payables (C=(B-A))	(20,872,601)	15,179,702

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The following is the Financial Year 2019/2020 summary of issues raised by the external auditor and management comments that were provided to Parliamentary Account Committee. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/ Not Resolved)	Timeframe
1.0 Presentation of Financial Statements – Follow up Issues	The note to the financial statements on progress on follow up of prior years' auditor's recommendations has not been updated to include the status of audit issues raised in financial years 2017/2018 and 2018/2019. The reporting and disclosure requirements prescribed by the Public Sector Accounting Standards Board have therefore not been met	The State Department notes the omission and the error has since corrected in the FY 2020/21 financial statements. The outstanding audit matters for FY 2018/19 and prior years have since been resolved	Mr. Richard Mwangi	Not resolved	
2.1 Unreconciled cash and cash equivalents	The statement of assets and liabilities reflects a cash and cash equivalent of Kshs. 656,487,652 while the supporting trial balance reflected an amount of Kshs. 656,487,652 resulting in a difference of Kshs. 498,866,239 which has not been reconciled	The cash and cash equivalents as reported in the trial balance and statement of assets and liabilities as at 30 th June varied due to unreconciled items in the system, resulting from incomplete bank statements. The transactions have since been reconciled and the trial balance and statement of assets and liabilities are now in agreement.	Mr. Richard Mwangi	Not resolved	
2.2 Deposits Account	The bank reconciliation statement for deposits accounts reflects payments in the bank statement not in cash book of Kshs. 5,125,837 as at 30 th June, 2020. However,	The cash book was updated with the unreconciled items in the bank reconciliation statement of Ksh. 5,125,837 and the supporting	Mr. Richard Mwangi	Not resolved	

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status- (Resolved/ Not Resolved)	Timeframe
	the supporting schedule and the dates when the reconciling items were subsequently cleared were not provided for audit review. Further, the deposits account balance of Kshs. 157,517,473 reflected in the financial statements differ with the deposits cash book of Kshs. 151,877,286 resulting to unexplained balance of Ksh. 5,640,187	schedule submitted for audit The cash book was updated with the unposted credit entries in the bank statement bringing the cashbook balance to Ksh 157,517,473.05 which is in agreement with the deposit amount reported in the financial statements.			
3.1 Unsupported pending bills	The state department had pending bills totalling Kshs. 193,492,683 as at 30 th June, 2020. Management has not explained why the bills were not settled during the year when they occurred.	The pending bills were occasioned by insufficient exchequer funding in the period when they occurred. The pending bills were however verified and paid in the subsequent period.	Mr. Richard Mwangi	Not resolved	

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Reference No. on the external audit Report	Issue//Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/ Not Resolved)	Timeframe
3.2 Wasteful Expenditure and Non- disclosure of pending bills	The Ministry made a payment of Kshs.150 million to a local law firm in respect of pending bill from the former Ministry of Trade. Available information indicates that the payment was in respect of an initial bill of Kshs.12 million payable to Tele News Africa and Atlantic Region but which was in contention as the contract for advertising services by the firm had expired in June in 2004 but the firm continued to render the service. The Attorney General vide letter Ref. A.G/CIR/3016/04 in 2006 observed that the Ministry was obligated to settle the claim since the Ministry agreed to participate in disputed third phase of the programme. Consequently, there is risk of further loss of public funds through continued accumulated interest and penalties as a result of continued delay in payment.	It is true that the payments to Tele News Africa and Atlantic Region have delayed. However in an endeavor to expeditiously clear this bill, the ministry undertook a payment of Kshs.150 million in June, 2017 to curb the accrual of interest, based on advice from the solicitor General vide his letter to the Principal Secretary dated 17th January, 2017 Ref:AG/GC/MOC/124/ The amount of Kshs. 85,735,950 which includes accrued interest was settled in June, 2021 as a final payment	Dr. Peter Chemwile	Not resolved	

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (<i>Resolved/</i> <i>Not</i> <i>Resolved</i>)	Timeframe
Other matter 1.0 Budgetary control and performance	The summary statement of appropriation – recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs. 8,849,239,810 and Kshs. 6,420,260,067 respectively, resulting to an under- funding of Kshs. 2,428,979,743 or 27% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.8, 849, 2398,810 and Kshs. 6,419,524,424 respectively, resulting to an under expenditure of LKshs. 2,249,715,386 which occurred mainly under transfers to other government units. The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the public.	The statement of appropriation on recurrent and development combined reflects receipts budget and actual on comparable basis of Kshs. 8,849,239,810 and Kshs. 6,420,260,067 respectively, resulting to an under- funding of Kshs. 2,428,979,743. The underfunding was occasioned by lack of exchequer provision	Dr. Peter Chemwile	Not resolved	

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/ Not Resolved)	Timeframe
2.0 Late Exchequer releases	The state Department for Tourism received exchequer releases from the National Treasury totalling Kshs. 2,126,754,160 for the year under review, However, Exchequer releases totalling Kshs.294, 983,890.45 were received in the month of June. The delay in Exchequer release may have resulted in low absorption of the budget thus negatively affecting timely implementation of the programmes of the State Department and provision of services to the public	The late exchequer release was occasioned by late submission of invoices by suppliers and also, the supplementary budget II was approved towards the end of the financial year hence delayed exchequer requisition and release	Mr. Richard Mwangi	Not resolved	
3.0 Unresolved prior year matters					

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status (Resolved/ Not Resolved)	Timeframe
1.0 Office lease agreements and partitioning of Tourism Trust Fund Building	On 11 October, 2017, the state engaged a contractor to carry out partitioning of offices works at the Tourism Trust Fund Building at a contract dated 28 August, 2017 stated that the contract would be signed not later than 30 days from the date of the letter. However, the contract was signed on 11 October, 2017 and no explanation was provided for the delay. Further, the State Department paid the contractor an amount of Kshs. 24,000,000 on 14 May, 2020 even though the performance bond of Kshs. 6,925,033 had expired on 7 February, 2020. In addition, although the State Department also occupied offices at NSSF building and Utalii House, the lease agreements were not provided for audit and the terms of occupation could not therefore be confirmed	The State Department for Tourism is accommodated at both NSSF building and Utalii House. Offices previously housed at Teleposta Towers moved to NSSF to be accommodated by the State Department for Wildlife. The lease agreement for NSSF space is therefore administered and paid for by State Department for Wildlife. Negotiations are ongoing between State department, ministry of housing and Tourism Fund in order to finalize the lease agreement.	Mr. Paul Anyumba	Not resolved	

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/ Not Resolved)	Timeframe
2.0 Repair and Rehabilitation of Farm Murera Gate Road	The contract was awarded for repair and rehabilitation of 26 kilometres of road. However, the scope of the works was changed to construction of 11 kilometres under unclear circumstances. The contract was awarded on 22 March, 2017 and commenced on 21 May, 2017 for contract period of twelve months with a completion date of 31 May, 2018. Thereafter, the contractor was awarded 146 days extension thereby revising the completion date to 24 October, 2018. However, an audit review of the status in October, 2020 revealed that there was no valid performance security in place and works were still ongoing although no evidence was provided that the employer had approved a second extension of time or started charging liquidated damages in accordance with conditions of contract Further, it was also observed that some certificates were paid beyond the stipulated time such as certificate No. 4 signed on 21 June, 2018 paid on 24 December, 2019 and certificate No. signed on 14 February, 2018 and paid on 24	The road project to be repaired and rehabilitated was approximately 26km and after appraising the bills of quantities, the available contract sum provided was only sufficient to repair and rehabilitate 11.5km. This is because the road was at different levels of deterioration and part of the road section required reconstruction. The State Department for Tourism charged the contractor Kshs. 6 Million for liquidated damages. The contractor has since completed the works and handed over.	Ms. Grace Kariuki	Not resolved	

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/ Not Resolved)	Timeframe
Lack of Audit committee	Lack of an audit committee in place contrary to requirements of section 73(5) of the Public Finance Management Act ,2012	The Ministry had not established an Audit committee as at 30 th June, 2020 as provided for by section 73(5) of the PFM Act 2012 The ministry advertised and carried out interviews for the audit committee chairperson and members. The report on the interview have been submitted to the Cabinet Secretary	Mr. Macharia	Not resolved	



Principal Secretary
Name: Hon. Safina Kwekwe Tsungu, CBS



Head of Accounting Unit
Name: Richard Mwangi
ICPAK Member No: 3949

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021
ANNEXES ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019/2020	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4. Kenya Utalii College				112,000.00		Lack of proper documentation
5. Suhufi Agencies limited				339,006.00		
6. Kenya pipeline company				855,900.00		
7. Kenya Pipeline company				253,000		
Sub-Total				1,599,906		
Supply of goods						
8.						
9.						
10.						
11.						
Sub-Total						
Supply of services						
12. Telkom Kenya Limited				878,037.75		Erroneous omission
13.				1,683,911		Erroneous omission
14.						
Sub-Total				2,561,948.75		
Grand Total				4,161,854.80		

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021
ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
Amounts due to Third Parties		a	b	c	d=a-c		
1.							
2.							
Sub-Total							
Others (<i>specify</i>)							
3.							
4.							
Sub-Total							
Grand Total							

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 3 – ACCOUNTS RECEIVABLES

Personal Number	Name	Designation	Amounts
1983074834	VIRGINIA MUTHONI MULINGE	N.A.	213,000.00
1987000625	KEZIAH ODEMBA	DIRECTOR TOURISM	52,000.00
1987021299	MOHAMED ALI MOHAMED FANI	N.A.	21,000.00
1987110844	EPHANTUS NG'ANG'A CHEGE	N.A.	93,264.00
1988014651	WILLIAM K KAGONDU	N.A.	70,000.00
1988110944	MIYOGI HENRY ONDIEKI	N.A.	22,500.00
1989000566	JULIUS MAINA KIGAGA	N.A.	31,500.00
1993072216	MARTIN MBUGUA WAMAE	SDPW QS REQ	136,000.00
1996064741	IJEMA HIDI ELEMA	N.A.	43,800.00
2006000838	PETER MWEMBI	1202SDT	37,800.00
2008178221	CALEB JACOB SHITOSHE	N.A.	31,200.00
2010030528	RAEL WANDIA NJAGI	N.A.	33,600.00
2018114504	ALICE WANJIKU NGIBUINI	N.A.	54,600.00
20200021919	GILBERT MUMBA NDEGWA	N.A.	33,600.00
			873,864.00

ANNEX 4 – ACCOUNTS PAYABLES

Trading Partner	Supplier Num	Invoice Date	Invoice Num	Invoice Amount
Retention money				136,996,315
				136,996,315

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 5 – SUMMARY OF NON CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost/c/f (Kshs)
Land	-	-	-	-
Buildings and structures	-	64,690,395	-	64,690,395
Transport equipment	20,698,780	-	-	20,698,780
Office equipment, furniture and fittings	12,330,020	4,012,078	-	16,342,098
ICT Equipment, Software and Other ICT Assets	22,936,750	-	-	22,936,750
Machinery and Equipment	-	-	-	-
Biological assets	-	-	-	-
Infrastructure Assets- Roads, Rails	126,284,737	94,949,999	-	221,234,736
Heritage and cultural assets	476,734,795	-	-	476,734,795
Intangible assets	-	-	-	-
Domestic lending	-	-	-	-
Work in Progress	-	-	-	-
Total	658,985,082	163,652,472	-	822,637,554

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 6 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR TOURISM

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (yes/no)
1	Mama Ngina Waterfront	Rehabilitation/ Reconstruction into a Modern Waterfront Facility	Hon. Safina Kwekwe Tsungu, CBS	Yes
2	Open Space Office Modelling and Security System Fitting	Open Space Office Modelling and Security System Fitting	Hon. Safina Kwekwe Tsungu, CBS	Yes
3	Repair & Rehabilitation of Farm Murera Gate Road	Rehabilitation of Access Road to Meru national park	Hon. Safina Kwekwe Tsungu, CBS	Yes

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 7- LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR TOURISM

Ref	SC, SAGA or Public Fund's name	Principal activity of State Department for Tourism	Accounting Officer	Amount transferred during the year	Inter- Ministry reconciliations done? (yes/no)
1	Tourism Regulatory Authority	Regulatory	Hon. Safina Kwekwe Tsungu, CBS	252,008,500	YES
2	Bomas Of Kenya	Cultural activities	Hon. Safina Kwekwe Tsungu, CBS	234,382,658	YES
3	Kenya Utalii College	Training	Hon. Safina Kwekwe Tsungu, CBS	501,838,913	YES
4	Kenya Tourism Board	Promotional	Hon. Safina Kwekwe Tsungu, CBS	1,365,259,500	YES
5	Tourism Fund	Financing	Hon. Safina Kwekwe Tsungu, CBS	50,000,000	YES
6	Tourism Research Institute	Research	Hon. Safina Kwekwe Tsungu, CBS	103,851,768	YES
7	KICC	Financing	Hon. Safina Kwekwe Tsungu, CBS	400,000,000	YES
8	Tourism Finance Corporation	Regulatory	Hon. Safina Kwekwe Tsungu, CBS	2,290,666,050	YES
TOTAL				5,198,007,389	

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Current Grants

Apr 16, 2021	Invoices	PV 2298	BEING RELEASE OF 4TH QTR RECURENT GRANTS FOR 2020/2021 F/YR	58,595,665.00
Apr 26, 2021	Invoices	PV 2362	BEING RELEASE OF 4TH QTR RECURENT GRANT FOR 20/21 FYR	63,002,125.00
Aug 3, 2020	Invoices	PV0005	BEING RELEASE OF 1ST QUARTER RECURENT TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	14,067,500.00
Aug 3, 2020	Invoices	PV0007	BEING RELEASE OF 1ST QUARTER RECURENT GRANTS TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	28,425,000.00
Aug 3, 2020	Invoices	PV0008	BEING RELEASE OF 1ST QUARTER RECURENT GRANTS TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	43,775,000.00
Aug 3, 2020	Invoices	PV0014	BEING RELEASE OF 1ST QUARTER RECURENT GRANTS TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	62,547,500.00
Aug 3, 2020	Invoices	PV0015	BEING RELEASE OF 1ST QUARTER RECURENT GRANTS TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	43,767,500.00
Sep 9, 2020	Invoices	PV0375	BEING PAYMENT OF 2ND,3RD AND 4TH QUARTER RECURENT GRANT FOR FINANCIAL YEAR 2020/21 AS PER THE ATTACHED DOCUMENTS	42,202,500.00
Oct 5, 2020	Invoices	PV0597	BEING RELEASE OF 2ND QUARTER RECURENT GRANT FOR FINANCIAL YEAR2020/2021	43,767,500.00
Oct 5, 2020	Invoices	PV0598	BEING RELEASE OF 2ND QUARTER RECURENT GRANT FOR FINANCIAL YEAR2020/2021	62,547,500.00
Oct 5, 2020	Invoices	PV0599	BEING RELEASE OF 2ND QUARTER RECURENT GRANT FOR FINANCIAL YEAR2020/2021	43,775,000.00
Oct 5, 2020	Invoices	PV0600	BEING RELEASE OF 2ND QUARTER RECURENT GRANT FOR FINANCIAL YEAR2020/2021	28,425,000.00
Oct 16, 2020	Invoices	PV0741	BEING RELEASE OF GRANT FOR 2020/2021 FINANCIAL YEAR	87,535,000.00
Dec 4, 2020	Invoices	PV0989	RELEASE OF 1ST QUARTER RECURENT GRANT FOR 2020/2021 FINANCIAL YEARCFO	43,201,000.00
Dec 4, 2020	Invoices	PV0990	RELEASE OF 1ST QUARTER RECURENT GRANT FOR 2020/2021 FINANCIAL YEARCFO	38,454,250.00
Dec 4, 2020	Invoices	PV0991	RELEASE OF 1ST QUARTER RECURENT GRANT FOR 2020/2021 FINANCIAL YEARCFO	200,000,000.00
Dec 4, 2020	Invoices	PV0992	RELEASE OF 1ST QUARTER RECURENT GRANT FOR 2020/2021 FINANCIAL YEARCFO	58,084,750.00
Dec 4, 2020	Invoices	PV0993	RELEASE OF 1ST QUARTER RECURENT GRANT FOR 2020/2021 FINANCIAL YEARCFO	203,446,000.00

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Jan 11, 2021	Invoices	PV1146	BEING PAYMENT OF RELEASE OF 3RD HALF OF RECURRENT GRANT TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	28,425,000.00
Jan 11, 2021	Invoices	PV1147	BEING PAYMENT OF RELEASE OF 3RD HALF OF RECURRENT GRANT TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	82,655,500.00
Jan 11, 2021	Invoices	PV1148	BEING PAYMENT OF RELEASE OF 3RD HALF OF RECURRENT GRANT TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	21,600,500.00
Jan 11, 2021	Invoices	PV1149	BEING PAYMENT OF RELEASE OF 3RD QUARTER OF RECURRENT GRANT TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	91,589,875.00
Jan 11, 2021	Invoices	PV1150	BEING PAYMENT OF RELEASE OF 3RD HALF OF RECURRENT GRANT TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED APPROVAL AND DOCUMENTS	100,000,000.00
Jan 7, 2021	Invoices	PV1152	BEING RELEASE OF 1ST HALF OF RECURRENT GRANTS TO THE A BOVE NAMED SAGA FOR 202/2021 FINANCIAL YEAR AS PER THE ATTACHED DOCUMENTS	716,993.00
Apr 20, 2021	Invoices	PV2313	BEING RELEASE OF 4TH QTR RECURRENT GRANTS FOR 20/21 FYR	120,790,500.00
Apr 20, 2021	Invoices	PV2314	BEING RELEASE OF 4TH QTR RECURRENT GRANTS FOR 20/21 FYR	100,000,000.00
Apr 22, 2021	Invoices	PV2318	BEING RELEASE OF 4TH QTR RECURRENT GRANTS FOR 20/21 FYR	18,576,768.00
Jun 18, 2021	Invoices	PV2319/1	BEING RELEASE OF 4TH QTR RECURRENT GRANT AS PER ATTACHED	63,002,125.00
Jun 7, 2021	Invoices	PV2548	BEING RELEASE OF 4TH QTR RECURRENT FOR 2020/2021 FYR	21,600,500.00
Jun 7, 2021	Invoices	PV2549	BEING RELEASE OF 4TH QTR RECURRENT FOR 2020/2021 FYR	91,589,875.00
Jun 30, 2021	Invoices	PV2767/1	BEING RELEASE OF 4TH QTR	38,676,913.00
				1,944,843,339.00

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021

Capital Grants

Aug 4, 2020	Invoice s	PV0010	BEING RELEASE OF 1ST HALF DEVELOPMENT GRANTS FOR CAPITAL LENDING TO HOTELIERS TO THE ABOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED DOCUMENTS	1,500,000,000.00
Aug 3, 2020	Invoice s	PV0011	BEING RELEASE OF 1ST QUARTER DEVELOPMENT GRANTS TO THE ABOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED DOCUMENTS	50,000,000.00
Aug 3, 2020	Invoice s	PV0012	BEING RELEASE OF 1ST QUARTER DEVELOPMENT GRANTS FOR SUSTAINING NEW MARKET AND SITTING BOOTHS IN TOURISM TARGETS MARKETS TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED DOCUMENTS	62,900,000.00
Aug 3, 2020	Invoice s	PV0013	BEING RELEASE OF 1ST QUARTER DEVELOPMENT GRANTS FOR ECONOMIC STIMULUS PROGRAMME TO THE ABOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED DOCUMENTS	437,000,000.00
Apr 23, 2021	Invoice s	PV2348	BEING RELEASE OF 4TH QTR DEVELOPMENT GRANTS	62,000,000.00
May 18, 2021	Invoice s	PV2436	BEING RELEASE OF DEVELOPMENT GRANT	407,000,000.00
May 25, 2021	Invoice s	PV2459	BEING RELEASE OF 4TH QTR ON DEVELOPMENT	583,264,050.00
Jun 20, 2021	Invoice s	PV2674	BEING PAYMENT TO THE A BOVE NAMED SAGA TO DEVELOPMENT GRANT FOR TOURISM MARKETING AS PER THE ATTACHED DOCUMENTS	30,000,000.00
Jun 28, 2021	Invoice s	PV2761	BEING RELEASE OF 4TH QUARTER OF DEVELOPMENT GRANTS TO THE A BOVE NAMED SAGA FOR 2020/2021 FINANCIAL YEAR AS PER THE ATTACHED DOCUMENTS	121,000,000.00
				3,253,164,050.00

STATE DEPARTMENT FOR TOURISM
Annual Reports and Financial Statements
For the year ended June 30, 2021
ANNEX 8- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance Comparison Report

Entity: 1202-State Department for Tourism

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ-20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1140508 Air Passenger Service Charge	0.00	0.00	0.00	1,264,806,000.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	0.00	0.00	1,264,806,000.00
1140803 Other Receipts from Taxes on Goods and Services	0.00	0.00	0.00	2,391,126,488.00
1140800 Other Taxes on Goods and Services	0.00	0.00	0.00	2,391,126,488.00
1140000 Taxes on Goods and Services	0.00	0.00	0.00	3,655,932,488.00
1420102 Other Revenues	0.00	0.00	0.00	0.00
1420100 Sales of Market Establishment	0.00	0.00	0.00	0.00
1420318 Licence Fees	0.00	0.00	0.00	168,211,934.00
1420399 Receipts from Administrative Fees and Charges	0.00	0.00	0.00	469,361,485.00
1420300 Administrative Fees and Charges collected as AIA	0.00	0.00	0.00	637,573,419.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	637,573,419.00
2110101 Basic Salaries - Civil Service	130,848,853.95	0.00	132,815,521.85	0.00
2110100 Basic Salaries - Permanent Employees	130,848,853.95	0.00	132,815,521.85	0.00
2110299 Basic Wages - Temporary -Other	62,917,999.80	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	62,917,999.80	0.00	0.00	0.00
2110301 House Allowance	41,970,326.85	0.00	45,823,517.20	0.00
2110309 Special Duty Allowance	163,428.00	0.00	252,966.00	0.00
2110312 Responsibility Allowance	304,384.00	0.00	304,384.00	0.00
2110313 Entertainment Allowance	790,483.85	0.00	790,698.00	0.00
2110314 Transport Allowance	13,604,451.45	0.00	14,358,186.00	0.00
2110315 Extraneous Allowance	981,532.25	0.00	994,612.00	0.00
2110317 Domestic Servant Allowance	194,400.00	0.00	94,918.00	0.00
2110318 n Practising Allowance	180,000.00	0.00	180,000.00	0.00
2110320 Leave Allowance	1,585,000.00	0.00	1,924,515.95	0.00
2110327 Ministerial Allowance	3,600,000.00	0.00	3,652,603.00	0.00
2110300 Personal Allowances paid as part of Salary	63,374,006.40	0.00	68,376,400.15	0.00
2110000 Wages and Salary Contributions	257,140,860.15	0.00	201,191,922.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,239,414.00	0.00	6,165,434.75	0.00
2210202 Internet Connections	83,872.60	0.00	460,500.00	0.00
2210203 Courier & Postal Services	28,200.00	0.00	43,400.00	0.00
2210200 Communication, Supplies and Services	1,351,486.60	0.00	6,669,334.75	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	10,743,017.00	0.00	17,565,663.80	0.00
2210302 Accommodation - Domestic Travel	10,648,470.00	0.00	23,049,409.00	0.00
2210303 Daily Subsistence Allowance	9,024,501.00	0.00	16,828,769.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	512,272.00	0.00	825,477.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	30,928,260.00	0.00	58,269,318.80	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	9,863,741.00	0.00	13,385,470.00	0.00
2210402 Accommodation	9,306,894.80	0.00	10,328,836.15	0.00
2210403 Daily Subsistence Allowance	8,612,508.00	0.00	4,499,004.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	322,851.10	0.00	411,600.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	28,105,994.90	0.00	28,624,910.15	0.00
2210502 Publishing & Printing Services	1,122,567.00	0.00	4,304,839.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	328,930.00	0.00	953,196.00	0.00
2210505 Trade Shows and Exhibitions	1,154,725.00	0.00	3,271,739.00	0.00
2210506 Purchase of Curios	19,753.00	0.00	950,075.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	2,625,975.00	0.00	9,479,849.00	0.00
2210603 Rents and Rates - Non-Residential	36,216,000.00	0.00	34,440,480.00	0.00
2210604 Hire of Transport, Equipment	266,100.00	0.00	215,000.00	0.00
2210600 Rentals of Produced Assets	36,482,100.00	0.00	34,655,480.00	0.00
2210701 Travel Allowance	903,942.00	0.00	1,878,658.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210702 Remuneration of Instructors and Contract Based Training Services	673,051.00	0.00	2,827,800.00	0.00
2210703 Production and Printing of Training Materials	549,797.00	0.00	1,186,991.50	0.00
2210704 Hire of Training Facilities and Equipment	163,351.00	0.00	602,280.00	0.00
2210706 Book Allowance	51,830.00	0.00	99,300.00	0.00
2210707 Project Allowance	65,200.00	0.00	135,000.00	0.00
2210709 Research Allowance	67,600.00	0.00	186,000.00	0.00
2210710 Accommodation Allowance	209,375.00	0.00	534,709.00	0.00
2210711 Tuition Fees Allowance	583,724.00	0.00	1,793,639.00	0.00
2210700 Training Expenses	3,267,870.00	0.00	9,244,377.50	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,796,943.00	0.00	10,657,649.00	0.00
2210802 Boards, Committees, Conferences and Seminars	14,238,748.00	0.00	44,421,617.60	0.00
2210808 Purchase of Coffins	14,375.00	0.00	50,000.00	0.00
2210800 Hospitality Supplies and Servi	18,050,066.00	0.00	55,129,266.60	0.00
2211001 Medical Drugs	630,600.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	3,981,750.00	0.00
2211009 Education and Library Supplies	1,470,317.80	0.00	3,689,750.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	1,851,110.00	0.00	2,079,079.05	0.00
2211016 Purchase of Uniforms and Clothing - Staff	586,100.00	0.00	609,800.00	0.00
2211023 Supplies for Production	26,020,816.80	0.00	36,410,214.45	0.00
2211030 Supplies for Women Trainees	0.00	0.00	2,896,500.00	0.00
2211000 Specialised Materials and Supp	30,558,944.60	0.00	49,667,093.50	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,677,142.00	0.00	8,952,761.95	0.00
2211102 Supplies and Accessories for Computers and Printers	993,513.80	0.00	7,131,467.65	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	113,690.00	0.00	396,247.00	0.00
2211100 Office and General Supplies and Services	3,784,345.80	0.00	16,480,476.60	0.00
2211201 Refined Fuels and Lubricants for Transport	3,549,909.00	0.00	13,112,310.00	0.00
2211202 Refined Fuels and Lubricants for Production	0.00	0.00	691,639.00	0.00
2211200 Fuel Oil and Lubricants	3,549,909.00	0.00	13,803,949.00	0.00
2211305 Contracted Guards and Cleaning Services	5,548,223.35	0.00	4,994,777.75	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	208,400.00	0.00	236,000.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	88,884,967.10	0.00	0.00	0.00
2211311 Contracted Technical Services	627,588.00	0.00	2,689,879.20	0.00
2211320 Temporary Committee Expenses	8,567,015.90	0.00	13,476,993.00	0.00
2211300 Other Operating Expenses	103,836,194.35	0.00	21,397,649.95	0.00
2210000 Goods and Services	262,541,146.25	0.00	303,421,705.85	0.00
2220101 Maintenance Expenses - Motor Vehicles	5,143,561.00	0.00	7,181,501.75	0.00
2220100 Routine Maintenance - Vehicles	5,143,561.00	0.00	7,181,501.75	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	537,600.00	0.00	754,087.00	0.00
2220202 Maintenance of Office Furniture and Equipment	746,300.00	0.00	1,043,750.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	829,440.00	0.00	1,197,120.00	0.00
2220210 Maintenance of Computers, Software, and Networks	1,950,162.00	0.00	2,743,880.00	0.00
2220200 Routine Maintenance - Other Assets	4,063,502.00	0.00	5,738,837.00	0.00
2220000 Routine Maintenance	9,207,063.00	0.00	12,920,338.75	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	1,944,843,339.00	0.00	5,394,905,907.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,944,843,339.00	0.00	5,394,905,907.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	3,253,164,050.00	0.00	300,000,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	3,253,164,050.00	0.00	300,000,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	5,198,007,389.00	0.00	5,694,905,907.00	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	20,000,000.00	0.00	20,000,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2640100 Scholarships and other Educational Benefits	20,000,000.00	0.00	20,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	20,000,000.00	0.00	20,000,000.00	0.00
2710102 Gratuity - Civil Servants	8,042,720.20	0.00	1,789,371.65	0.00
2710100 Government Pension and Retirement Benefits	8,042,720.20	0.00	1,789,371.65	0.00
2710000 Social Security Benefits	8,042,720.20	0.00	1,789,371.65	0.00
3110402 Access Roads	90,670,850.00	0.00	40,184,567.25	0.00
3110400 Construction of Roads	90,670,850.00	0.00	40,184,567.25	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	64,690,395.00	0.00	143,999,941.70	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	64,690,395.00	0.00	143,999,941.70	0.00
3111001 Purchase of Office Furniture and Fittings	2,491,450.00	0.00	1,110,670.00	0.00
3111009 Purchase of other Office Equipment	1,520,628.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	4,012,078.00	0.00	1,110,670.00	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	159,373,323.00	0.00	185,295,178.95	0.00
6530101 Ministry HQ Recurrent Bank A/C	1,585,520.00	0.00	103,938.50	0.00
6530100 Recurrent Bank Accounts	1,585,520.00	0.00	103,938.50	0.00
6530000 Recurrent Bank Accounts	1,585,520.00	0.00	103,938.50	0.00
6540101 Ministry HQ Development Bank A	95.00	0.00	1.05	0.00
6540100 Development Bank Accounts	95.00	0.00	1.05	0.00
6540000 Development Bank Accounts	95.00	0.00	1.05	0.00
6550101 Ministry HQ Deposit Bank A/C	136,996,315.00	0.00	157,517,473.05	0.00
6550100 Deposit Bank Accounts	136,996,315.00	0.00	157,517,473.05	0.00
6550000 Deposit Bank Account	136,996,315.00	0.00	157,517,473.05	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	40,034.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	40,034.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	40,034.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	873,864.00	0.00	527,300.00	0.00
6760100 Imprests	873,864.00	0.00	527,300.00	0.00
6760000 Government Imprests	873,864.00	0.00	527,300.00	0.00
7310101 General Deposits	0.00	0.00	0.00	185,000.00
7310100 General Deposits Items	0.00	0.00	0.00	185,000.00
7310000 Deposits	0.00	0.00	0.00	185,000.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	32,725.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	79,759.40
7320112 Staff Welfare Associations	0.00	0.00	0.00	12,550.00
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	32,000.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	194,408.95
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	351,443.35
7320201 Contractors Retention Money	0.00	136,996,315.00	0.00	157,517,473.05
7320200 Other General Liabilities	0.00	136,996,315.00	0.00	157,517,473.05
7320000 Other Liabilities	0.00	136,996,315.00	0.00	157,868,916.40
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

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
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	21,736,660.30	0.00	16,581,326.95	0.00
9910100 General Provisions	21,736,660.30	0.00	16,581,326.95	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	9,926,838,443.35	0.00	4,005,045,959.60
9910200 Exchequer Provisions	0.00	9,926,838,443.35	0.00	4,005,045,959.60
9910000 Provisions	21,736,660.30	9,926,838,443.35	16,581,326.95	4,005,045,959.60
9999999 Consolidated Fund	3,988,329,802.45	0.00	1,862,311,285.25	0.00
9999900	3,988,329,802.45	0.00	1,862,311,285.25	0.00
9990000 Opening Balance Reserves	3,988,329,802.45	0.00	1,862,311,285.25	0.00
Total	10,063,834,758.35	10,063,834,758.35	8,456,605,783.00	8,456,605,783.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1202-State Department for Tourism

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	3,655,932,488.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,921,792,483.75	2,131,897,659.60
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	0.00	637,573,419.00
TOTAL RECEIPTS		5,921,792,483.75	6,425,403,566.60
PAYMENTS			
Compensation of Employees	12	257,140,860.15	201,191,922.00
Use of goods and Services	13	271,396,408.25	316,342,044.60
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,198,007,389.00	5,694,905,907.00
Other Grants and Transfers	16	20,000,000.00	20,000,000.00
Social Security Benefits	17	8,042,720.20	1,789,371.65
Acquisition of Assets	18	163,652,471.75	185,295,178.95
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		5,918,239,849.35	6,419,524,424.20
SURPLUS/DEFICIT		3,552,634.40	5,879,142.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1202-State Department for Tourism

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	176,967,048.90	731,869,581.10
Cash Balances	22B	(109,660,118.50)	(575,177,033.20)
Total Cash And Cash Equivalents		67,306,930.40	156,692,547.90
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(7,414,787.50)	(4,435,014.90)
TOTAL FINANCIAL ASSETS		59,892,142.90	152,257,533.00
Financial Liabilities			
Accounts Payables - Deposits	24	49,558,917.50	145,476,942.00
NET FINANCIAL ASSETS		10,333,225.40	6,780,591.00
REPRESENTED BY			
Fund Balance b/fwd	25	6,780,591.00	15,980,514.75
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		3,552,634.40	5,879,142.40
NET FINANCIAL POSITION		10,333,225.40	21,859,657.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1202-State Department for Tourism

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	3,655,932,488.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,921,792,483.75	2,131,897,659.60
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	0.00	637,573,419.00
Payments for Operating Expenses			
Compensation of Employees	12	257,140,860.15	201,191,922.00
Use of goods and Services	13	271,396,408.25	316,342,044.60
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,198,007,389.00	5,694,905,907.00
Other Grants and Transfers	16	20,000,000.00	20,000,000.00
Social Security Benefits	17	8,042,720.20	1,789,371.65
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(92,938,251.90)	7,432,066.05
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	74,266,854.25	198,606,387.40
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	163,652,471.75	185,295,178.95
Net Cash Flow From Investing Activities	B	(163,652,471.75)	(185,295,178.95)
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	(89,385,617.50)	13,311,208.45
Cash and Cash Equivalent at BEGINNING of The Year		156,692,547.90	158,460,405.60
Cash and Cash Equivalent at END of The Year	22A+22B	67,306,930.40	156,692,547.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1202-State Department for Tourism

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	3,655,932,488.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	3,655,932,488.00

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	5,921,792,483.75	2,131,897,659.60
TOTAL		5,921,792,483.75	2,131,897,659.60

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	637,573,419.00
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
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	637,573,419.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	130,848,853.95	132,815,521.85
Basic Wages - Temporary Employees	2110200	62,917,999.80	0.00
Personal Allowances paid as part of Salary	2110300	63,374,006.40	68,376,400.15
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		257,140,860.15	201,191,922.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	1,351,486.60	6,669,334.75
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	30,784,060.00	58,269,318.80
Foreign Travel and Subsistence, and other transportation costs	2210400	28,104,354.90	28,624,910.15
Printing, Advertising and Information Supplies and Services	2210500	2,591,143.00	9,479,849.00
Rentals of Produced Assets	2210600	36,482,100.00	34,655,480.00
Training Expenses	2210700	3,267,870.00	9,244,377.50
Hospitality Supplies and Services	2210800	17,986,266.00	55,129,266.60
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	30,558,944.60	49,667,093.50
Office and General Supplies and Services	2211100	3,784,345.80	16,480,476.60
Fuel Oil and Lubricants	2211200	3,549,909.00	13,803,949.00
Other Operating Expenses	2211300	103,710,266.35	21,397,649.95
Routine Maintenance - Vehicles	2220100	5,162,160.00	7,181,501.75
Routine Maintenance - Other Assets	2220200	4,063,502.00	5,738,837.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		271,396,408.25	316,342,044.60

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	1,944,843,339.00	5,394,905,907.00
Capital Grants to Government Agencies and other Levels of Government	2630200	3,253,164,050.00	300,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Transfers	2640500	0.00	0.00
TOTAL		5,198,007,389.00	5,694,905,907.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	20,000,000.00	20,000,000.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		20,000,000.00	20,000,000.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	8,042,720.20	1,789,371.65
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		8,042,720.20	1,789,371.65

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	94,949,998.75	40,184,567.25
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	64,690,395.00	143,999,941.70
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	4,012,078.00	1,110,670.00
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		163,652,471.75	185,295,178.95

19 Finance Costs, Including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	165,156,619.25	379,165,023.20
Development Bank Accounts	6540000	212,691,052.55	211,143,500.00
Deposit Bank Account	6550000	129,432,615.60	141,561,057.90
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		507,280,287.40	731,869,581.10

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	109,660,118.50	575,177,033.20
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		109,660,118.50	575,177,033.20

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	1,135,559.00	38,680.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	5,052,261.05	5,322,853.05
Government Imprests	6760000	3,498,085.45	926,518.15
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		9,685,905.50	6,288,051.20

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(10,799,974.70)	(1,896,292.35)
Deposits	7310000	140,925,464.65	142,689,213.90
Withholding Taxes	7380000	5,749,472.40	0.00
System Required Liabilities A/cs	7390000	(86,316,044.85)	4,684,020.45
TOTAL		49,558,917.50	145,476,942.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	731,869,581.10	158,460,405.60
Opening Balance Cash	22B	(575,177,033.20)	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	(4,435,014.90)	209,323.05
Opening Balance - Deposits	24	(145,476,942.00)	(142,689,213.90)
TOTAL		6,780,591.00	15,980,514.75

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution
Entity: 1202-State Department for Tourism
Current Period: JUL-20 To JUN-21

	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	(36,731,500.00)	0.00	3,150,311,500.00	3,113,580,000.00	0.00	3,113,580,000.00	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	5,921,792,483.75	(5,921,792,483.75)	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	(6,864,618.00)	0.00	475,500,000.00	468,635,382.00	0.00	468,635,382.00	0.00%
Total		(43,596,118.00)	0.00	3,625,811,500.00	3,582,215,382.00	5,921,792,483.75	(2,339,577,101.75)	165.31%
PAYMENTS								
Compensation of Employees	12	258,074,139.00	0.00	0.00	258,074,139.00	257,140,860.15	933,278.85	99.64%
Use of goods and Services	13	162,558,073.00	0.00	111,412,944.00	273,971,017.00	271,396,408.25	2,574,608.75	99.06%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,841,148,771.00	0.00	3,939,074,000.00	8,780,222,771.00	5,198,007,389.00	3,582,215,382.00	59.20%
Other Grants and Transfers	16	20,000,000.00	0.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00%
Social Security Benefits	17	4,021,636.00	0.00	4,021,636.00	8,043,272.00	8,042,720.20	551.80	99.99%
Acquisition of Assets	18	213,007,839.00	0.00	2,007,839.00	215,015,678.00	163,652,471.75	51,363,206.25	76.11%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		5,498,810,458.00	0.00	4,056,516,419.00	9,555,326,877.00	5,918,239,849.35	3,637,087,027.65	61.94%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1202-State Department for Tourism

Current Period: JUL-20 To JUN-21

	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	(36,731,500.00)	0.00	3,150,311,500.00	3,113,580,000.00	0.00	3,113,580,000.00	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	2,508,947,445.00	(2,508,947,445.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	(6,864,618.00)	0.00	475,500,000.00	468,635,382.00	0.00	468,635,382.00	0.00%
Total		(43,596,118.00)	0.00	3,625,811,500.00	3,582,215,382.00	2,508,947,445.00	1,073,267,937.00	70.04%
PAYMENTS								
Compensation of Employees	12	258,074,139.00	0.00	0.00	258,074,139.00	257,140,860.15	933,278.85	99.64%
Use of goods and Services	13	162,558,073.00	0.00	111,412,944.00	273,971,017.00	271,396,408.25	2,574,608.75	99.06%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,587,984,721.00	0.00	3,939,074,000.00	5,527,058,721.00	1,944,843,339.00	3,582,215,382.00	35.19%
Other Grants and Transfers	16	20,000,000.00	0.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00%
Social Security Benefits	17	4,021,636.00	0.00	4,021,636.00	8,043,272.00	8,042,720.20	551.80	99.99%
Acquisition of Assets	18	2,007,839.00	0.00	2,007,839.00	4,015,678.00	4,012,078.00	3,600.00	99.91%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,034,646,408.00	0.00	4,056,516,419.00	6,091,162,827.00	2,505,435,405.60	3,585,727,421.40	41.13%



Statement of Budget Execution - Development Expenditure

Entity: 1202-State Department for Tourism

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	3,412,845,038.75	(3,412,845,038.75)	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	0.00	0.00	3,412,845,038.75	(3,412,845,038.75)	0.00%
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	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,253,164,050.00	0.00	0.00	3,253,164,050.00	3,253,164,050.00	0.00	100.00%
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	211,000,000.00	0.00	0.00	211,000,000.00	159,640,393.75	51,359,606.25	75.66%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		3,464,164,050.00	0.00	0.00	3,464,164,050.00	3,412,804,443.75	51,359,606.25	98.52%



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

Telephone: +254-20-2724725/2724646
Email : ps@tourism.go.ke
Website: www.tourism.go.ke

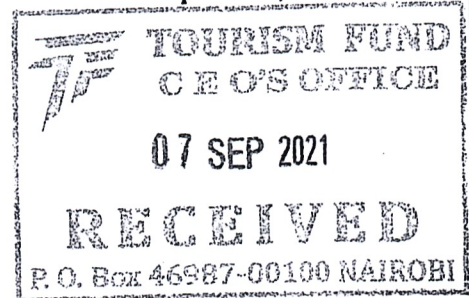
NSSF Building, Block A 15th Floor
Bishops Rd
P.O BOX 30027-00100
NAIROBI

When replying please quote;

REF: MOT/ACCTS/5/21/VOL.III/ (1)

The Chief Executive Officer
Tourism Fund
Tourism Fund Building,
Valley Rd, 5th Floor
P.O. Box 46987-00100
NAIROBI

Date: 6th September, 2021



INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Tourism Fund) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (Kshs.) (E)	Difference (kshs.) (F) = (D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (KShs.) (D) = (A+B+C)		
FT202589LN24	14-09-2020		50,000,000.00		50,000,000.00		
TOTAL			50,000,000.00		50,000,000.00		

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

Head of Accounts Department

NAME: Signature

Date

Richard Mwangi
Richard Mwangi
FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

2



Telephone: +254-20-2724725/2724646
Email : ps@tourism.go.ke
Website: www.tourism.go.ke

NSSF Building, Block A 15th Floor
Bishops Rd
P.O BOX 30027-00100
NAIROBI

When replying please quote;

Date: 6th September, 2021

REF: MOT/ACCTS/5/21/VOL.III/ (I)

The Chief Executive Officer
Tourism Fund
Tourism Fund Building,
Valley Rd, 5th Floor
P.O. Box 46987-00100
NAIROBI

INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Tourism Fund) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (Kshs.) (E)	Difference (Kshs.) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (KShs.) (D) = (A+B+C)		
FT202589LN24	14-09-2020		50,000,000.00		50,000,000.00		
TOTAL			50,000,000.00		50,000,000.00		

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

Head of Accounts Department

NAME: Signature

Date

Richard Mwangi
Richard Mwangi
FOR: PRINCIPAL SECRETARY

✓ c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

Telephone: +254-20-2724725/2724646
Email : ps@tourism.go.ke
Website: www.tourism.go.ke

NSSF Building, Block A 15th Floor
Bishops Rd
P.O BOX 30027-00100
NAIROBI

When replying please quote;

REF: MOT/ACCTS/5/21/VOL.III/(2)

Date: 6th September, 2021

The Chief Executive Officer
Kenya Tourism Board
P.O. Box 30630-00100
NAIROBI

INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Kenya Tourism Fund) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (Kshs.) (E)	Difference (Kshs.) (F) = (D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (Kshs.) (D) = (A+B+C)		
FT2024SRHXP1	1.09.2020		437,000,000.00		437,000,000.00		
FT20258F63KH	14.9.2020		62,900,000.00		62,900,000.00		
FT21189BSV27	8.07.2021		30,000,000.00		30,000,000.00		
FT21189BC9F	8.07.2021		62,000,000.00		62,000,000.00		
FT21189XHKS	8.07.2021		407,000,000.00		407,000,000.00		
FT20220W99HS	07.08.2020	62,547,500.00			62,547,500.00		
FT203225MJN	17.11.2020	62,547,500.00			62,547,500.00		
FT21047VH23H	16.02.2021	58,084,750.00			58,084,750.00		
FT21189V8V2V	08.07.2021	91,589,875.00			91,589,875.00		
FT21189V8V2V	08.07.2021	91,589,875.00			91,589,875.00		
TOTAL		366,359,500.00	998,900,000.00		1,365,259,500.00		

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

Head of Accounts Department

NAME: Signature

Date

Richard Mwangi
Richard Mwangi
FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury

Received by
Esther Ndunda,
7th/9/2021
[Signature]

MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

Telephone: +254-20-2724725/2724646

Email: ps@tourism.go.ke

Website: www.tourism.go.ke

When replying please quote;

REF: MOT/ACCTS/5/21/VOL.III/(2)

The Chief Executive Officer
Kenya Tourism Board
P.O. Box 30630-00100
NAIROBI



NSSF Building, Block A 15th Floor
Bishops Rd
P.O BOX 30027-00100
NAIROBI

Date: 6th September, 2021

*See attached
file for
09/09/2021*

INTER-ENTITY CONFIRMATION LETTER

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

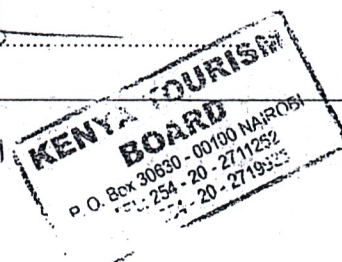
Confirmation of amounts received by (Kenya Tourism Fund) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021			Total (KShs.) (D)=(A+B+C)	Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (KShs.) (E)	Difference (kshs.) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)			
FT20245RHXP1	1.09.2020		437,000,000.00		437,000,000.00	437,000,000	-
FT20258F63KH	14.9.2020		62,900,000.00		62,900,000.00	62,900,000	-
FT21189BSV27	8.07.2021		30,000,000.00		30,000,000.00	30,000,000	-
FT21189BC9F	8.07.2021		62,000,000.00		62,000,000.00	62,000,000	-
FT21189XHKS	8.07.2021		407,000,000.00		407,000,000.00	407,000,000	-
FT20220W99HS	07.08.2020	62,547,500.00			62,547,500.00	62,547,500	-
FT203225MJJN	17.11.2020	62,547,500.00			62,547,500.00	62,547,500	-
FT21047VH23H	16.02.2021	58,084,750.00			58,084,750.00	58,084,750	-
FT21189V8V2V	08.07.2021	91,589,875.00			91,589,875.00	91,589,875	-
FT21189V8V2V	08.07.2021	91,589,875.00			91,589,875.00	91,589,875	-
TOTAL		366,359,500.00	998,900,000.00		1,365,259,500.00	1,365,259,500	-

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

Head of Accounts Department
NAME: MARY G. MAINA Signature: [Signature]
Date: 8/9/2021

[Signature]
Richard Mwangi
FOR: PRINCIPAL SECRETARY

* Received on 27/4/2021



c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

5

Telephone: +254-20-2724725/2724646

Email : ps@tourism.go.ke

Website: www.tourism.go.ke

NSSF Building, Block A 15th Floor
Bishops Rd
P.O BOX 30027-00100
NAIROBI

When replying please quote;

REF: MOT/ACCTS/5/21/VOL.III/(3)

The Chief Executive Officer
Tourism Finance Corporation
P.O. Box 42013-00100
NAIROBI



Date: 6th September, 2021

INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Tourism Finance Corporation) as at 30 th June, 2021						
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (Kshs.) (E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (KShs.) (D)=(A+B+C)	
FT202452IDTN	01.09.2020		1,500,000,000.00		1,500,000,000.00	
FT21189QJZC1	08.07.2021		121,000,000.00		121,000,000.00	
FT211897PXFS	08.07.2021		583,264,050.00		583,264,050.00	
FT21047DP5RC	16.02.2021	43,201,000.00			43,201,000.00	
FT211374F3NN	17.05.2021	21,600,500.00			21,600,500.00	
FT21189S14VS	08.07.2021	21,600,500.00			21,600,500.00	
Total		86,402,000.00	2,204,264,050.00		2,290,666,050.00	

[Signature]
Richard Mwangi

FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury

MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

Telephone: +254-20-2724725/2724646
Email :ps@tourism.go.ke
Website:www.tourism.go.ke

NSSF Building, Block A 15th Floor
Bishops Rd
P.O BOX 30027-00100
NAIROBI

When replying please quote;

REF: MOT/ACCTS/5/21/VOL.III/(5)

Date: 6th September, 2021

The Chief Executive Officer
Kenya Utalii College
P.O. Box 31052-00600
NAIROBI

INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Tourism Fund) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021			Total (KShs.) (D) = (A+B+C)	Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (KShs.) (E)	Difference (KShs.) (F) = (D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-ministerial (KShs.) (C)			
FT202201STG4	07.08.2020	19,067,500.00			19,067,500.00		
FT20262J1BQB	18.09.2020	57,202,500.00			57,202,500.00		
FT211106KV87	20.04.2021	82,655,500.00			82,655,500.00		
FT21186G0MMN	05.07.2021	120,790,500.00			120,790,500.00		
FT21189GNR52	08.07.2021	38,676,913.00			38,676,913.00		
FT210478819X	16.02.2021	203,446,000.00			203,446,000.00		
TOTAL		521,838,913.00			521,838,913.00		

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

Head of Accounts Department

NAME: Signature

Date

Richard Mwangi

FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

Telephone: +254-20-2724725/2724646
Email : ps@tourism.go.ke
Website: www.tourism.go.ke

When replying please quote;

REF: MOT/ACCTS/5/21/VOL.III/(6)

The Chief Executive Officer
Tourism Research Institute
NAIROBI



NSSF Building, Block A 15th Floor
Bishops Rd
P.O BOX 30027-00100
NAIROBI

Date: 6th September, 2021

INTER-ENTITY CONFIRMATION LETTER

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

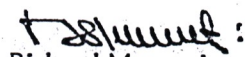
Confirmation of amounts received by (Tourism Research Institute) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism A. at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (Kshs.) (E)	Difference (kshs.) (F) = (D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (KShs.) (D) = (A+B+C)		
FT20220NK41M	07.08.2020	28,425,000.00			28,425,000.00		
FT20318GPHQF	13.11.2020	28,425,000.00			28,425,000.00		
FT21110X9DQR	20.04.2021	28,425,000.00			28,425,000.00		
FT21186TDV8W	05.07.2021	18,576,768.00			18,576,768.00		
TOTAL		103,851,768.00			103,851,768.00		

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

Head of Accounts Department

NAME: Signature

Date


Richard Mwangi
FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

Telephone: +254-20-2724725/2724646

Email : ps@tourism.go.ke

Website: www.tourism.go.ke

When replying please quote;

REF: MOT/ACCTS/5/21/VOL.III/(8)

The Chief Executive Officer
Tourism Regulatory Authority
P.O. Box 25357-00100
NAIROBI

TOURISM REGULATORY AUTHORITY
P.O. Box 25357 - 00100, NAIROBI

NSSF Building, Block A 15th Floor

Bishops Rd

P.O BOX 30027-00100

NAIROBI

07 SEP 2021

Date: 6th September, 2021

DIRECTOR GENERAL

INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Tourism Regulatory Authority) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (Kshs.) (E)	Difference (kshs.) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (KShs.) (D)=(A+B+C)		
FT20220Z1HC7	7.08.2020	43,775,000.00			43,775,000.00		
FT20322W7W9N	17.11.2020	43,775,000.00			43,775,000.00		
FT21047HWW94	16.02.2021	38,454,250.00			38,454,250.00		
FT21124MTCRK	4.05.2021	63,002,125.00			63,002,125.00		
FT21186DMG49	5.07.2021	63,002,125.00			63,002,125.00		
TOTAL		252,008,500.00			252,008,500.00		

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

Head of Accounts Department

NAME: Signature

Date

Richard Mwangi

Richard Mwangi
FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury

TOURISM REGULATORY AUTHORITY
P.O. Box 25357 - 00100, NAIROBI

07 SEP 2021

OFFICE OF THE DIRECTOR GENERAL



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

Telephone: +254-20-2724725/2724646

Email : ps@tourism.go.ke

Website: www.tourism.go.ke

NSSF Building, Block A 15th Floor

Bishops Rd

P.O BOX 30027-00100

NAIROBI

When replying please quote;

Date 6th September, 2021

REF: MOT/ACCTS/5/21/VOL.III/(10)

The Chief Executive Officer
Kenyatta International Convention Centre
P.O. Box 30746-00100
NAIROBI



INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Kenyatta International Convention Centre) as at 30 th June, 2021							
		Amounts disbursed by State Department for Tourism As at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/proj ect) as at 30/6/2021 (Kshs.) (E)	Difference (kshs.) (F) = (D-E)
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Developm ent (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (KShs.) (D) = (A+B+C)		
FT210475FH95	16.02.2021	200,000,000.00			200,000,000.00		
FT21109T17TM	19.04.2021	100,000,000.00			100,000,000.00		
FT21186T25TG	05.07.2021	100,000,000.00			100,000,000.00		
TOTAL		400,000,000.00			400,000,000.00		

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

Head of Accounts Department

NAME: Signature

Date

Richard Mwangi
FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

MFA

10

Telephone: +254-20-2724725/2724646
Email : ps@tourism.go.ke
Website: www.tourism.go.ke

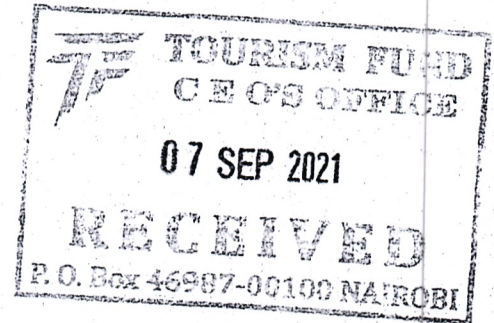
NSSF Building, Block A 15th Floor
Bishops Rd
P.O BOX 30027-00100
NAIROBI

When replying please quote;

Date: 6th September, 2021

REF: MOT/ACCTS/5/21/VOL.III/ (I)

The Chief Executive Officer
Tourism Fund
Tourism Fund Building,
Valley Rd, 5th Floor
P.O. Box 46987-00100
NAIROBI



INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Tourism Fund) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (Kshs.) (E)	Difference (kshs.) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (Kshs.) (D)=(A+B+C)		
FT202589LN24	14-09-2020		50,000,000.00		50,000,000.00	50,000,000.00	
TOTAL			50,000,000.00		50,000,000.00	50,000,000.00	

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

Head of Accounts Department

NAME: JENNIFER N. CHEGE Signature: *J. Chege*

Date: 08/09/2021

TOURISM FUND
P.O. Box 46987-00100
NAIROBI

Richard Mwangi
Richard Mwangi
FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury

11

TOURISM FUND

Propelling Kenyan Tourism



September 8, 2021

Ref: TF/CONF/1/8/111/VOL.III/(43)

The Principal Secretary
State Department for Tourism
Ministry of Tourism & Wildlife
NSSF Building
NAIROBI



(Attn: Richard Mwangi)

*Noted
Attn. HAU
9/9/2021*

RE: INTER-ENTITY CONFIRMATION LETTER

Reference is made to your letter Ref: MOT/ACCTS/5/21/VOL.III/(1) dated 6th September, 2021 requesting us to confirm the amounts disbursed to us as at 30th June, 2021.

Kindly find duly signed and stamped entity template confirming amounts disbursed and received as at 30th June, 2021.

Yours Sincerely,

Lillian Wafukho
Director – Corporate Services
For: **Ag. Chief Executive Officer**

*Sent to
Hse office
09/09/2021*

Encl.

c.c. Director General Accounting Services & Quality Assurance
The National Treasury

HEAD OFFICE, Tourism Fund Building, Valley Road, 5th Floor access from Bishops Road
NAIROBI REGIONAL OFFICES: North 3rd & South 4th Floor.

P.O. Box 46987-00100 Nairobi, Kenya Tel: +254 020 2714900/1/2, Mobile: 0717 363411 / 0780 400114, Fax: +254 020 2714911
Toll Free: 0800 2210515, Email: info@tourismfund.co.ke Website: <http://www.tourismfund.co.ke>

COAST REGION, Pereira Building 3rd Flr, Next to Jubilee Building,
Machakos Road, (Off Moi Avenue) P.O. Box 99832 - 80107 Kilindini Mombasa,
Tel: 041 2259829 Mobile: 0703 287808 / 0780 400115

WESTERN REGION, De-Insurance Plaza, 7th Floor, Cginga Odinga Road,
P.O. Box 1406-40100, Kisumu. Tel: 057 - 2022247, Mobile: 0763 288464 / 0753 058836

SOUTH RIFT REGION, AFC Building, Mezzanine Floor, P.O. Box 2812 - 20100
Nakuru, Tel: 051 - 2215660, Mobile: 0717 359988 / 0780 400117

CENTRAL KENYA REGION, Sohan Plaza, 4th Floor, Moi/Nyayo Road
Nairobi, P.O. Box 139 Mobile: 0705 395118 / 0780 400118



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM



Telephone: +254-20-2724725/2724646

Email :ps@tourism.go.ke

Website:www.tourism.go.ke

NSSF Building, Block A 15th Floor

Bishops Rd

P.O BOX 30027-00100

NAIROBI

When replying please quote;

REF: MOT/ACCTS/5/21/VOL.III/(8)

07 SEP 2021

Date: 6th September, 2021

The Chief Executive Officer
Tourism Regulatory Authority
P.O. Box 25357-00100
NAIROBI

OFFICE OF THE DIRECTOR GENERAL

FSA

Dis TNA
8/9/21

INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Tourism Regulatory Authority) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (Kshs.) (E)	Difference (kshs.) (F) = (D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (Kshs.) (D) = (A+B+C)		
FT20220Z1HC7	7.08.2020	43,775,000.00			43,775,000.00		
FT20322W7W9N	17.11.2020	43,775,000.00			43,775,000.00		
FT21047HWW94	16.02.2021	38,454,250.00			38,454,250.00		
FT21124MTCRK	4.05.2021	63,002,125.00			63,002,125.00		
FT21186DMG49	5.07.2021	63,002,125.00			63,002,125.00		
TOTAL		252,008,500.00			252,008,500.00		

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

Head of Accounts Department

NAME: J. MUGAMBI

Date: 13/09/2021

Signature: [Signature]

Manager
Finance & Accounts

[Signature]

Richard Mwangi
FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR TOURISM

Telephone: +254-20-2724725/2724646
Email :ps@tourism.go.ke
Website:www.tourism.go.ke

NSSF Building, Block A 15th Floor
Bishops Rd
P.O BOX 30027-00100
NAIROBI

When replying please quote;

REF: MOT/ACCTS/5/21/VOL.III/(3)

The Chief Executive Officer
Tourism Finance Corporation
P.O. Box 42013-00100
NAIROBI



Date: 6th September, 2021

DD/FKA
Please for your
ackm
ice
08/09/21

INTER-ENTITY CONFIRMATION LETTER

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

Confirmation of amounts received by (Tourism Finance Corporation) as at 30 th June, 2021							
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism As at 30 th June, 2021				Amount Received By (SAGA/SC/ Fund/project) as at 30/6/2021 (Kshs.) (E)	Difference (kshs.) (F) = (D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-ministerial (Kshs.) (C)	Total (KShs.) (D) = (A+B+C)		
FT202452IDTN	01.09.2020		1,500,000,000.00		1,500,000,000.00		
FT21189QJZC1	08.07.2021		121,000,000.00		121,000,000.00		
FT211897PXFS	08.07.2021		583,264,050.00		583,264,050.00		
FT21047DP5RC	16.02.2021	43,201,000.00			43,201,000.00		
FT211374F3NN	17.05.2021	21,600,500.00			21,600,500.00		
FT21189S14VS	08.07.2021	21,600,500.00			21,600,500.00		
Total		86,402,000.00	2,204,264,050.00		2,290,666,050.00		

[Signature]
Richard Mwangi
FOR: PRINCIPAL SECRETARY

c.c.: Director General Accounting Services and Quality Assurance,
The National Treasury

THE NEW YORK PUBLIC LIBRARY ASTOR LENOX TILDEN FOUNDATION 1215 6TH AVENUE NEW YORK 17, N.Y.

Confirmation of amounts received by (Tourism Finance Corporation) as at 30th June, 2021						
Reference Number	Date Disbursed	Amounts disbursed by State Department for Tourism as at 30th June, 2021			Amount Received by (SAGA/SC/Fund/Project) as at 30/6/2021 Kshs. (E)	Difference (Kshs.) (F)=(D-E)
		Recurrent (Kshs.) A	Development (Kshs.) (B)	Inter-ministerial (Kshs.) (C)		
FT202452IDTN	09/01/2020		1,500,000,000		1,500,000,000	
FT21189QJZC1	07/08/2021		121,000,000			121,000,000
FT211897PXF5	07/08/2021		583,264,050			583,264,050
FT21047DP5RC	16/2/2021	43,201,000			43,201,000	
FT211374F3NN	17/5/2021	21,600,500			21,600,500	
FT21189S14VS	07/08/2021	21,600,500				21,600,500
TOTAL		86,402,000	2,204,264,050		1,564,801,500	725,864,550

N:B the difference were received in
Aug 2021 i.e. kshs 725,864,550

[Signature]

Kenya Development Corporation Limited
[P.O. Box 12665 - 00100 Nairobi]