

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
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LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR CULTURE
AND HERITAGE**

FOR THE YEAR ENDED	
30 JUNE, 2021	
THE NATIONAL ASSEMBLY PAPERS LAID	
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OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

21 MAR 2022

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MINISTRY OF SPORTS, CULTURE AND HERITAGE

STATE DEPARTMENT FOR CULTURE AND HERITAGE

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30TH 2021

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

State Department for Culture and Heritage
Reports and Financial Statements
For the period ended 30th September, 2020

LEGAL BACKDROP

As set out in Section 83 of the Public Finance Management Act, 2012, an Accounting Officer is required to prepare quarterly reports for national government entity as follows;

- (1) An accounting officer for a national government entity shall prepare a report for each quarter of the financial year in respect of the entity.
- (2) In preparing a quarterly report for a national government entity, the accounting officer shall ensure that the report—
 - (a) Contains information on the financial and non-financial performance of the entity; and
 - (b) Is in a form that complies with the standards prescribed and published by the accounting standards board from time to time.
- (3) Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the cabinet secretary responsible for the entity and The National Treasury.

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STATE DEPARTMENT FOR CULTURE AND HERITAGE

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry was created from the restructuring of the Ministry of National Heritage and Culture and Ministry of Youth Affairs and Sports to form the Ministry of Sports Culture and the Arts following the Executive Order No. 2 of May 2013. Further, the Ministry was restructured and renamed Ministry of Sports, Culture and Heritage vide Executive Order No. 1 of June 2018 (revised) titled “Organization of the Government of the Republic of Kenya”.

The Ministry of Sports, Culture and Heritage comprises of two State Departments namely; State Department for Sports and the State Department for Culture and Heritage. The State Department for Sports has three Departments namely; Sports Department, Office of the Sports Registrar and General Administration. In addition, the State Department has five Semi-Autonomous Government Agencies namely; Sports Kenya, National Sports Fund, Kenya Academy of Sports, Anti-Doping Agency of Kenya and the Sports, Arts and Social Development Fund.

The State Department for Culture and Heritage comprises of six Departments namely: Culture and Arts, Permanent Presidential Music Commission (PPMC), Kenya National Archives and Documentation Service (KNADS), Library Services, Public Records and Information Management, and Administration and three Semi-Autonomous Government Agencies (SAGAs) which include National Museums of Kenya (NMK), Kenya Cultural Centre (KCC), and the Kenya National Library Service (KNLS).

The Ministry of Sports, Culture and Heritage is headed by AMB. (Dr.) Amina C. Mohamed who is the Cabinet Secretary whereas the State Department for Culture and Heritage is headed by the Principal Secretary Ms. Josephtha O. Mukobe who is the Accounting Officer.

The accompanying financial statements constitute the financial statements for the State Department for Culture and Heritage.

The vision, mission, core values and core functions of the State Department for Culture and Heritage are;

1.1 Vision

A global leader in the provision and promotion of Cultural and Heritage Services

1.2 Mission

To develop and promote, culture and creative arts; manage and preserve heritage, public records and archives and enhance access to library services through policy formulation and implementation to build national pride and improve livelihoods of Kenyans for sustainable development.

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

1.1.1 Core values

We are committed to upholding the following Core Values as the guiding principles for the operations of the State Department in the medium and long-terms:

- i. **Appreciation of diversity:** We recognize and value the diversity of our cultural and national heritage.
- ii. **Customer focus:** We are committed to upholding the highest standards in our service delivery to all customers.
- iii. **Integrity:** We are committed to acting in an honest, impartial, fair, accountable and transparent manner.
- iv. **Teamwork:** Employees' involvement and contribution at all levels shall be the hallmark of the State Department.
- v. **Creativity and Innovation:** We are a State Department that encourages and facilitates creativity, innovative performance, and embraces change.
- vi. **Professionalism:** We shall be patriotic to the course of the State Department and be guided by professional ethics in all our undertakings.
- vii. **Participatory Approach:** We undertake to seek the views of and involve stakeholders in all our programmes and activities.

1.3 Core Functions

The core functions of the State Department for Culture and Heritage include:

- i. Formulation of policies on Culture and Heritage industry,
- ii. National heritage policy and management,
- iii. National archives/public records management,
- iv. Management of National Museums and Monuments,
- v. Library services,
- vi. Research and conservation of music,
- vii. Management of culture policy and
- viii. Policy for development of fine, creative and performing arts.

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(b) Key Management

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

- Department of Cultural Services
- Permanent Presidential Music Commission of Kenya (PPMC)
- Kenya National Archives & Documentation Services (KNADS)
- Department for Library Services

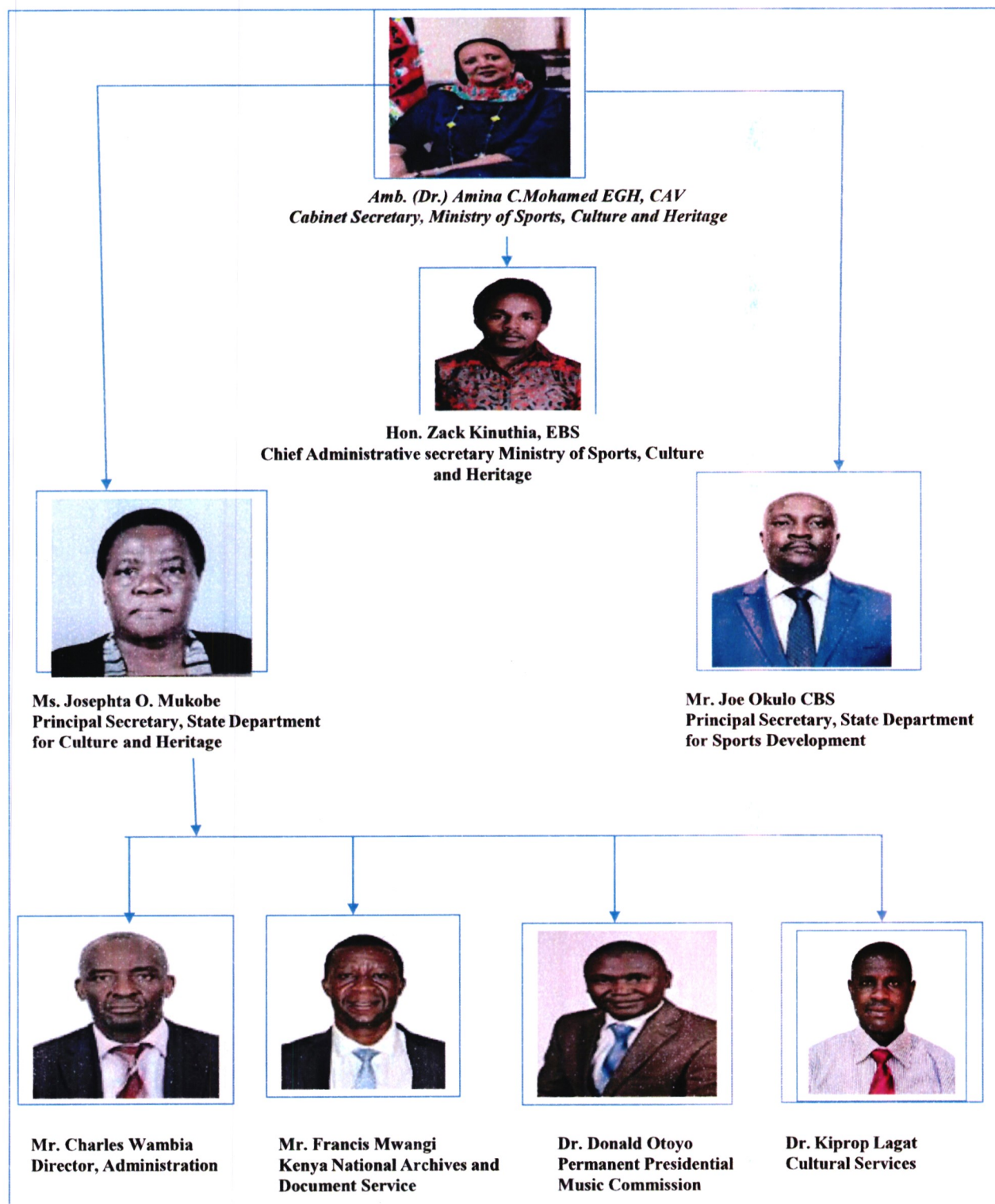
(c) Fiduciary Management

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

Designation	Name
1. Cabinet Secretary Ministry Sports, Culture and Heritage	- AMB. (Dr.) Amina C. Mohamed, EGH, CAV
2. Chief Administrative Secretary Ministry of Sports, Culture and Heritage -	Mr. Zack Kinuthia,
3. Principal Secretary, State Department for Culture and Heritage -	Ms. Josephtha O. Mukobe, CBS
4. Director of Administration -	Mr. Charles Wambia
5. Director of Kenya National Archives & Documentation Services -	Mr. Francis Mwangi
6. Director of Cultural Services -	Dr. Kiprop Lagat
7. Director of Permanent Presidential Music Commission -	Dr. Donald Otoyoy
8. Senior Principal Finance Officer -	Mr. Stephen Muthuma
9. Director of Planning -	Mr. Joseph Mwangi
10. Assistant Director of Records Management -	Ms. Beatrice Okoko
11. Assistant Accountant General -	Mr. Nelson M. Osioru

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)
State Department for Culture and Heritage Senior Management Organogram



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SENIOR MANAGEMENT – MINISTRY OF SPORTS, CULTURE AND HERITAGE)



Amb (Dr.) Amina C. Mohamed,
EGH, CAV
Cabinet Secretary, Ministry of
Sports Culture and Heritage

Amb. (Dr.) Amina Chawahir Mohamed, EGH, CAV is a renowned diplomat, lawyer and negotiator serving as the Cabinet Secretary for Sports Culture and Heritage. She previously served as the Cabinet Secretary for Education (2018-2019) and Cabinet Secretary for Foreign Affairs and International Trade (2013-2018). Amb. Mohamed's long and distinguished career spans over thirty years with experience in domestic and international apex decision-making positions. Amb. Mohamed served as Kenya's Ambassador and Permanent Representative to the United Nations in Geneva between 2000 and 2006. In 2008, she was appointed Permanent Secretary in the Ministry of Justice and Constitutional Affairs, where she played a key role midwifing the Constitution of Kenya, 2010. In 2011, she joined the United Nations as Assistant Secretary General and Deputy Executive Director of the United Nations Environment Programme (UNEP). She has also held other high-level international leadership positions in various organisations including; WTO, WIPO, ILO, WHO, UNCTAD, UNHCR and UNAIDS. Amb. Mohamed holds Bachelors and Master's Degrees in International Law from the University of Kiev, Ukraine and Post-graduate Diplomas from the Diplomatic Studies Institute, University of Oxford and the Kenya School of Law.



Hon. Zack Kinuthia,
Chief Administrative Secretary Ministry
of Sports, Culture and Heritage.

Hon. Zack Kinuthia assumed administration responsibility at the joined Ministry of Sports, Culture and heritage early 2021 Chief Administrative Secretary. He previously served in similar position at the Ministry of Education. He has worked in management and leadership roles at various governance and civil society organizations for close to a decade. During his undergraduate studies, he was elected as chairperson for Student Organization of Nairobi University, but prior to that he also served as Christian Union leader at the University. He successfully worked as national mobilizer of youth vote in the presidential election campaigns and he has also initiated people organization to champion democracy and human rights at grass root. He is a holder of degree in Economics and Political Science from University of Nairobi.

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Ms. Josephtha O. Mukobe, CBS
Principal Secretary, State
Department for Culture and Heritage

Ms. Josephtha O. Mukobe, MBS holds an MSc. From Manchester University (UK) and a BA (Hons) Humanities and Social Science from the University of Nairobi. She holds numerous certificates obtained locally and from abroad in various areas of specialization

She is currently Principal Secretary for the State Department for Culture and Heritage under the Ministry of Sports, Culture and Heritage

Ms. Mukobe who is a person living with disability has founded and is a member of several disability organisations which include UDPK, Women Challenged to Challenge, etc. She has also represented the Country Internationally on Disability issues.



Mr. Charles O. Wambia
Director of Administration

Mr. Charles Onyango Wambia is the Director in charge of Administration in State Department for Culture and Heritage. Previously he served as Director Gaming, and acting Director of Administration at State Department for Correctional Services. His main role includes overseeing implementation of Government policies; follow up on actions on Government decisions and directives, representing the Principal Secretary in various forums, etc.

He is a holder of MBA Human Resource Development (Moi University 2005), Masters in Public Policy and Administration (Kenyatta University 2011) BA (UoN) 1989 and CPS finalist 1997



Mr. John Odhiambo
Director HRM

Mr. John Odhiambo is a Director in charge of Human Resource Management and Development. His main duties include co-ordinating provision of human resource services, training, attachment and internship for the youth.

He is a holder of B. A. Arts Degree, Post Graduate Diploma in Human Resource Management .



Mr. Stephen Mau
Director, Library

Mr. Stephen G. Mau Kimani joined the Ministry in July, 2008 and is the current Director, Library Services responsible for formulation and implementation of library service policies, programmes, guidelines and standards.

He holds a Masters Degree in Library and Information Science from Kenyatta University, 2011, Postgraduate Diploma in Librarianship, Makerere University, Kampala, 1998, Bachelor of Arts (Hons), University of Nairobi, 1990.

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 Mr. Francis Mwangi, Director, Kenya National Archives & Documentation	Mr. Francis Githua Mwangi joined Kenya National Archives and Documentation Department in 1994 raising the ranks to become the current Director in 2014. He oversees the formulation and implementation of records and archives policies, strategies and programmes, overall administration and co-ordination of the Department. He holds a Master's degree in Information Science (Archives and Records Management) from Kenyatta University, Bachelor of Arts from Egerton University, postgraduate in Preservation of film material.
 Mr. Stephen N. Muthuma Senior Principal Finance Officer	Stephen Njoroge Muthuma has worked for civil service for 28 years since 1992 after graduating from the University of Nairobi in 1991 with a Bachelor of commerce degree. He has worked in civil service in various capacities currently being Head of Finance in the State department. He has also worked in different Ministries and State Departments including Immigration and Registration, Interior and State Department of sports Development. He has been a Director representing the PS Sports in ADAK and currently the PS representative at the BOMAS of Kenya Board of Directors.
 Mr. Nelson M. Osioru Assistant Accountant General	Mr. Osioru joined the State Department in January 2019. He is an Assistant Accountant General and is in charge of the Accounting Unit. He is a holder of MBA (Finance) JKUAT, BCOM (Finance) KCA University, Executive Diploma in Financial Management, KCA University and CPA (K) Strathmore University
 Beatrice Okoko, Assistant Director/Records Management	Beatrice Okoko is an Assistant Director Records Management. She assumed office on 1st October 2016 in the Ministry of Sports, Culture and Arts. She is the Head of Record Management Function in the Department of Culture & Arts. Her main role includes Policy Formulation, Guidelines and Development, review and implementation of the Integrated Records Management System. She holds a Bachelor of Arts Degree, Diploma in Procurement, qualified ISO auditor and various management courses.

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KEY ENTITY INFORMATION AS AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

Composition of the Committee Members

The various committee members within the State Department have wide range of skills and experience and each contributes independent judgement and knowledge of the committee discussions.

On appointment, each committee member is provided with a comprehensive and tailored induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations.

I. Audit and Finance Committee Activities

This committee is composed of the following members:

- | | |
|------------------------|-------------------|
| 1. John Longacha Ejore | - Acting Chairman |
| 2. Gabriel Ouko | - Member |
| 3. John Matagaro | - Member |
| 4. Beatrice Opande | - Secretary |

The committee was responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 30th September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter.
- Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.
- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.
- Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

- Reviewing any related party transactions that may arise within the State Department for Culture and Heritage.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee (PAC)

ii. Budget Implementation Committee

This committee is composed of the following members:

1. Josephtha O. Mukobe (Chairperson)
2. Charles Wambia
3. Dr. Kiprop Lagat
4. Dr. Donald Otoyoy
5. Francis Mwangi
6. Stephen Muthuma
7. Stephen Mau
8. John Odhiambo
9. Joseph Mwangi
10. Beatrice Okoko
11. Nelson Osioru
12. Nathan Mwiti

Budget Implementation Committee Activities

This is the committee charged with the responsibility of implementation of the State Department's budget and its prudent management. The duties of the committee include:

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the State Department.
- To advice the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

iii. Human Resources Management Advisory Committee Activities

This committee is composed of the following members: -

1. Josephta Mukobe (Chairperson)
2. Charles Wambia
3. Francis Mwangi
4. Dr. Kiprop Lagat
5. Stephen Mau
6. Dr. Donald Otoyo
7. Beatrice Okoko
8. John Odhiambo

Human Resources Management Advisory Committee Activities

The duties of the committee include:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another and
- Confirmation of surcharge of officers found to have misused government resources

iv. Training Committee

This committee is composed of the following members:

1. Charles Wambia (Chairman)
2. Francis Mwangi
3. Dr. Kiprop Langat
4. Dr. Donald Otoyo
5. Stephen Mau
6. Beatrice Okoko
7. John Odhiambo

This is the committee charged with the responsibilities of human resource development needs. Their duties include:

- Overall coordination of the training functions in the State Department.
- Review and implementation of the State Department training plan;
- Review of induction of newly appointed officers and activities around long term training.

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

State Department for Culture and Heritage Headquarters
Kenya National Library Service Building
Community
P. O. Box 49849-00100
Nairobi, Kenya

(e) State Department for Culture and Heritage Contacts

Telephone: (254) 020 – 2251164/005, 2250576
E-mail: 254-020-316187
Website: www.minspoca.go.ke

(f) State Department for Culture and Heritage Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Advisor

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

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2.FORWARD BY THE CABINET SECRETARY

Amb. (Dr.) Amina C. Mohamed EGH, CAV,
Cabinet Secretary, Ministry of Sports Culture and Heritage

INTRODUCTION



The Ministry is mandated to develop promote, preserve and disseminate Kenya's diverse cultural and arts heritage; and promote sports and film industry to build national pride and improve livelihoods of the Kenyan people through provision of world class sports facilities, nurturing of sports talent and enhancement of clean competitive sports for social-economic development. In pursuit of this mandate the State Department will ensure prudent financial management in accordance with the Public Finance Management Act 2012 and Public Procurement Asset Disposal Act 2015.

Culture and Heritage Sector plays a crucial role in overall development of the Kenyan economy and well-being of its people, through promotion and exploitation of Kenya's diverse culture and arts; enhancing Kenya's reading culture; preservation of Kenya's heritage; regulation, development and promotion of the film industry as well as development, research and preservation of music in the country.

The State Department accomplished the following during FY 2020/21:

- **National Library of Kenya:** The Ultra-Modern National Library also known as Maktaba Kuu located at Upper Hill in Nairobi was completed. The library will increase access to information and knowledge and transform the reading culture in the Country.



Source: The Kenya National Library Service Board.

- **Fight against Covid-19;** The State Department for Culture and heritage has contributed significantly to the fight against Covid-19 through the Institute of Primate Research which has provided mass and regular COVID-19 testing services for Government Ministries, agencies and the public. To date, over 10,000 persons have been tested at the facility. This has contributed to Covid-19 containment measures thereby reducing fatalities of Covid-19.

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

- **Recognition of Heroes and Heroines;** In recognition of the contribution the heroes and heroines have made in their respective counties and the country, the State Department coordinated and facilitated honoring of Two Hundred and eleven (211) heroes and heroines during the Mashujaa day celebrations held in Kisii on 20th October 2020. The honoring of the heroes is aimed at enhancing national values and cohesiveness. By honoring the heroes more Kenyans will be inspired and motivated to make a positive contribution to the welfare of Kenyans and this will result in improvement of the welfare of the Kenyans.
- **Empowerment of Women and Girls;** The State Department through the Ushanga Kenya Initiative has enhanced the welfare and empowered 1350 women and girls in marginalized pastoralized communities by providing them with assorted value adding machines and equipment for producing high quality beads. Further, these women have been capacity build to produce high quality beads for commercialization to meet the ever growing national and global demand for beads. The bead portrays our cultural values in which we pride in and which informs the others about who we are, what we cherish and what we uphold.
- **Empowerment of Musicians;** The State Department through the Presidential Permanent Music Commission (PPMC), empowered and gave opportunities to 11,002 musicians to make a living and generate income through music and dance. This will help them sell their music in various channels to earn income to support them and their families. PPMC also established a music recording studio, setting standards of quality in music recording for artistes to produce their music.
- **Enhanced Reading and Publishing Culture;** In enhancing the reading and publishing culture in the country, Kenya National Library Service facilitated the issuance of 1,049 publishers with the International Series Book Number (ISBN). This is important because Kenya is becoming a global leader in Knowledge management which is necessary for socio-economic development.
- **Monitoring Restoration and Documentation of Heritage Sites and Monuments;** Five (5) heritage sites and monuments monitored restored and documented. These include the Kenyatta Houses at Lokitaung and Maralal; the phase II of Fort Jesus Museum. These sites are important as they evoke our national heritage and promote tourism.
- **Training on Indigenous Knowledge;** 205 county government technical officers and holders of indigenous knowledge (IK) trained in IK documentation, preservation and utilization in eight (8) counties. Prior-Informed Consent and Memorandum of Agreement signed between indigenous knowledge providers (local communities, county governments, KWS & Ministry of Sports, Culture & Heritage) and users (NMK & KEMRI researchers) as part of the domestication of the Nagoya Protocol on access of indigenous knowledge and associated natural products for scientific validation against respiratory infections including COVID-19.
- **Restoration of Records;** 40,000 records were restored out of the target of 20,000 due to sponsorship received from the Ministry of lands. This is vital for future reference and sustainable use of these records

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

- **Development of prototype of bead Products;**50 Prototype of bead products developed. The prototypes being sample bead products are used by trainers to train women to produce quality beads for the ever rising demand for bead products locally and internationally.
- **Completed Eldama Ravine community library;** ready for opening to the Public
In addition, KNLS Continued Partnering with Various NG CDF to construct new libraries. Awendo in Migori County and Kimilili in Bungoma County are in the final stages of completion.
KNLS has distributed health information materials to 18 KNLS branches to support the big 4 agenda on Universal Health Care.

Emerging Issues

- Enhanced consciousness with raised demand on the need to add value to our cultural and artistic resources for national development as exemplified by Natural Products Industry Initiative and the vibrant creative artistic practice.
- Changes in demographic composition i.e. young, middle age and elderly necessitating expansion and customizing social amenities to accommodate these changes. For instance, the need to provide for library services, recreational and entertainment facilities for the different age groups particularly the elderly and the children.
- High demand to have the Ushanga Kenya Initiative to cover all the 47 counties. Currently, the initiative covers only 7 counties. Leadership from the other counties have been calling to have the same rolled in their counties.
- COVID 19 Pandemic has seriously affected the implementation of planned activities in the last two financial years and life has not returned to normalcy.

STATE DEPARTMENT FOR CULTURE AND HERITAGE**Annual Report and Financial Statements****For the year ended 30, June 2021.****FORWARD BY THE CABINET SECRETARY (CONTINUED)****Risk Management Strategies**

S/No	Risk	Category	Mitigation measure
1.	Weak policy and legal framework	Medium	Review existing policies and legal framework and formulate relevant policies and law
2.	Changes in political leadership	Low	Strengthen existing institutional framework
3.	Global economic instability	Medium	Entering into Treaties and bilateral agreements
4.	High turnover of skilled and well-trained technical staff	Medium	-Improved terms of service -Rewards and development of staff -Prudent succession management
5.	Diversion and /or reduction of funds due to changing national priorities.	Medium	-Develop a prioritization criterion -Developing a phased out approach
6.	Slow uptake of modern technology in service delivery	Medium	Sensitization/ training Invest in research, innovations and adoption of appropriate technology
7.	Threats associated with Cyber Security	Medium	-Complying with regulatory framework for use of ICT services and data -Improved compliance with ICT regulatory controls -Develop a classification platform with regulated user rights
8.	Rapid evolving technology	Medium	Investing in ICT related facilities and equipment Continuously updating to conform to rapid changes
9.	Climate change	Medium	Safeguarding and preservation of heritage sites Planting of indigenous Trees Utilizing weather forecast reports in planning for activities
10.	Poor perception of activities and programs of the Ministry	High	Enhance the Ministry's publicity through Information, Education and Communication (IEC) materials
11.	Environmental Pollution	Medium	Enhanced preservation measures of records, archives and heritage sites

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Implementation Challenges

S/No	Challenges	Recommended Way Forward
1.	Poor appreciation of the significant role and contribution that culture and heritage can make in National Development Agenda. This has led to the low and inadequate budget allocation;	Promotion of positive image for the cultural and heritage activities including provision of adequate budget
2.	Lack of data to support the creative and cultural industries and the impact on the economy	Development of a data base for the creative and cultural industry
3.	Inadequate funding: disconnect between the printed budget estimates and actual disbursements; inadequate exchequer allocation; declining funding of priority programmes has affected its operations	Increase budgetary provisions
4.	Austerity measures This leads to non-achievement of set targets non funding of ongoing projects and non-funding of stalled Projects	Refrain from austerity measures
5.	Encroachment and vandalism of monuments and ancient historical sites, cultural and heritage facilities for instance Malindi Museum and Shimoni Site.	Protection of ancient sites by fencing, security guards, acquisition of titles, repossession of grabbed properties and land
6.	Climate change: Global warming and subsequent rise in sea water levels and flooding are a key threat to important cultural and heritage sites and monuments such as Vasco Da Gama Pillar along the coast line sites in Rift Valley, the Kaya and Kakamega forests.	Safeguarding and preservation of heritage sites Planting of indigenous Trees Utilizing weather forecast reports in planning for activities
7.	A threat of erosion of positive cultural values in the face of influence by foreign cultures.	Promotion of local content by media outlets and promotion of cultural events
8.	COVID-19 pandemic; this affected implementation of projects and service delivery where Institutions were closed down leading to loss of revenue and non-achievement of the set target	Relaxation of Covid-19 restrictions
9.	Inadequate staff and succession management. Technical departments are critically understaffed and lack clear succession management strategies	Adequate succession management and employing new staff

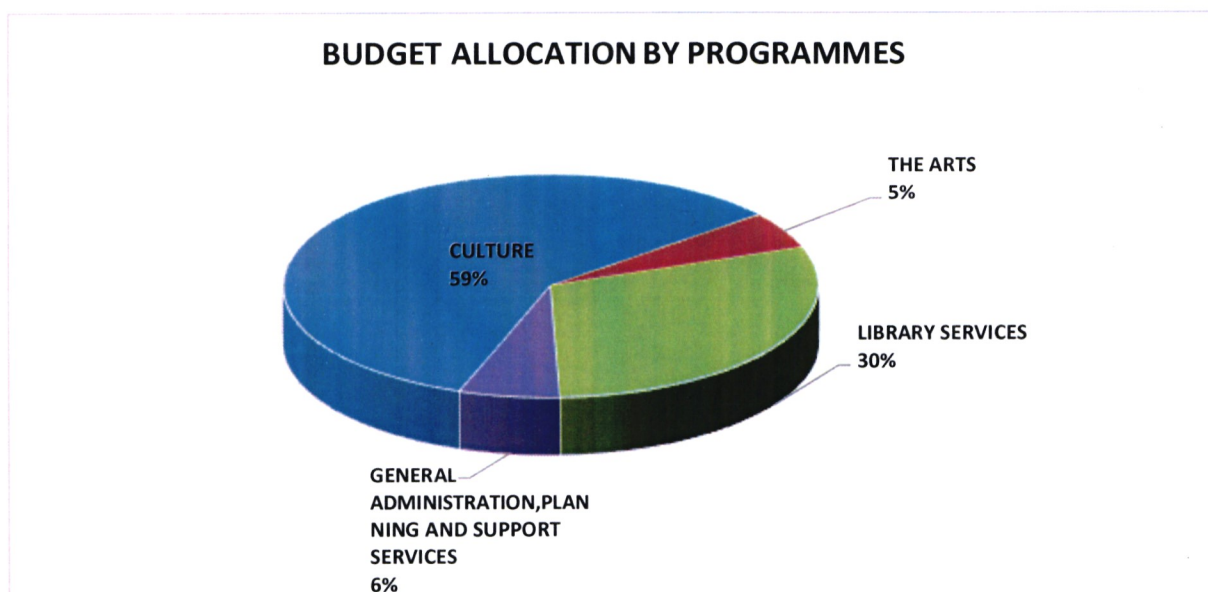
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FORWARD BY THE CABINET SECRETARY (CONTINUED)

BUDGET ALLOCATION

In the financial year 2020/2021 the State Department for Culture and Heritage had a gross budget of **Kshs. 2,489,686,512** made up of **Kshs. 2,457,320,952** and **Kshs. 32,365,560** for Recurrent and Development Vote respectively.

The State Department was to expend the gross budget of **Kshs. 2,489,686,512** under the following four programmes:



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FORWARD BY THE CABINET SECRETARY (CONTINUED)

I. Programme 1: Culture

The objective of this programme is to promote revitalization and development of all aspects of culture. This programme was allocated **KShs. 1,460,371,316** representing 59% of the budget. A total of **KShs. 1,441,966,791** was spent under the following sub programmes: Conservation of Heritage, Public Records and Archives Management, Development and promotion of culture, promotion of Kenyan music and Dance.

II. Programme 2: The Arts

The objective of this programme is provision of arts policies in the country. This programme was allocated **KShs. 130,623,102** representing 5% of the budget. A total of **KShs. 113,195,183** was spent under Sub-programme 2.1: The Arts.

III. Programme 3: Library Services

The objective of this programme is to enhance access to information through provision of library services. This programme was allocated **KShs. 747,177,862** representing 30% of the budget. A total of **KShs. 744,784,860** was spent under Sub-programme 4.1: Library Services

IV. Programme 4: General Administration, Planning and Support Services

The objective of this programme is to ensure provision of support services to other departments. This programme was allocated **KShs. 151,514,232** representing 6% of the budget. A total of **KShs. 146,063,913** was spent under general Administration headquarters programme.

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2021 as reported in the detailed financial statements together with the commentary and comparative analysis against

Financial Performance	Printed Estimates	Actual	Variance	%
	Kshs	Kshs	Kshs	Utilization Variance
Total Receipts	2,489,686,512	2,446,201,758	43,484,754	98
Total Payments	2,489,686,512	2,445,930,493	43,756,019	98
Surplus /Deficit for the year		271,265	(271,265)	

Financial Performance Summary

Actual payments were 2% below budget. This is attributable to under-utilisation of budget allocation.

Budget Utilisation

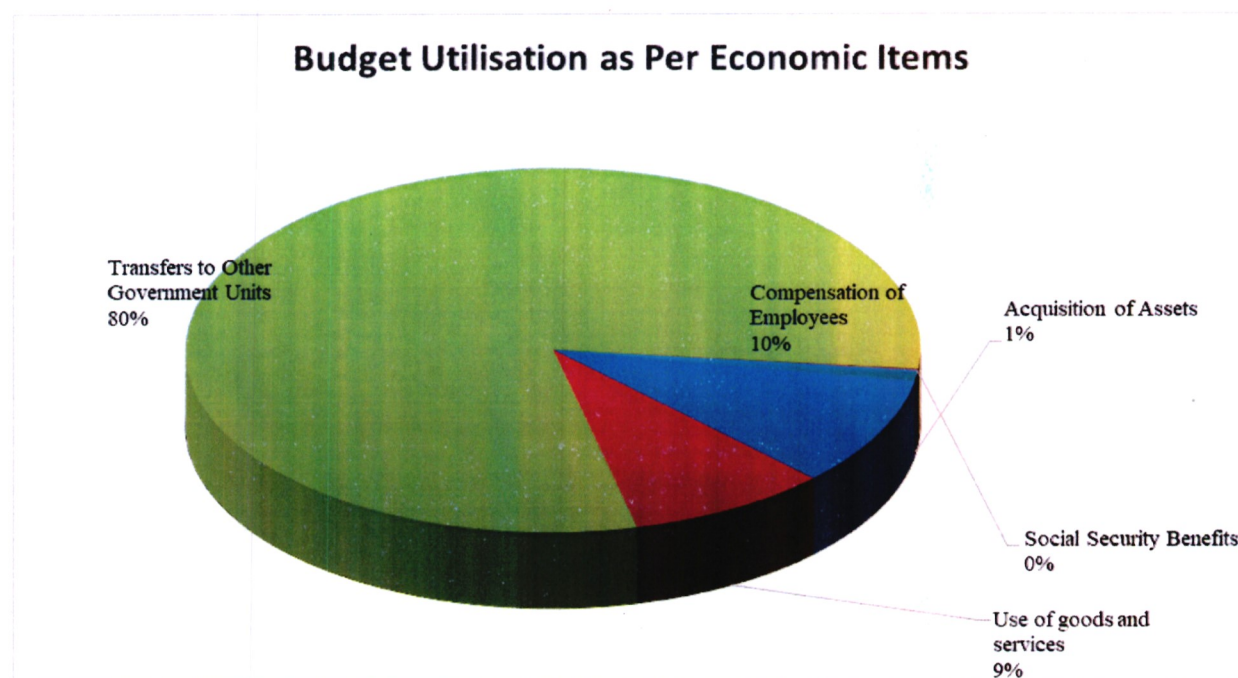
The State Department spent **KShs. 2,436,138,504** against an approved budget of **KShs. 2,489,686,512** representing absorption of **98%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below: -

Expense Item	Approved Budget Allocation	Actual Payments	Variance	% of Utilisation Difference to Final Budget
Compensation of Employees	233,972,656	236,096,259	-2,123,603	101
Use of goods and services	244,402,609	215,294,652	29,107,957	88
Transfers to Other Government Units	1,983,020,000	1,969,061,317	13,958,686	99
Social Security Benefits	4,020,000	3,939,695	80,305	98
Acquisition of Assets	24,271,247	21,538,570	2,732,677	89
Total Payments	2,489,686,512	2,445,930,493	43,756,019	98

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights (Continued)



It is noted that 80 % of the State Department's budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs) 10% of the budget was utilised on employee compensation while 1% was utilised in Acquisition of assets,9% on use of goods and services.

Current Year Performance against Prior Year

RECEIPTS	2020/2021 Kshs	2019/2020 Kshs	Change	Percentage change
Total Revenues	2,446,201,758	3,732,372,285	1,286,170,527	35
Total Payments	2,445,930,493	3,731,661,103	1,285,730,610	35
SURPLUS/DEFICIT	271,265	711,182	439,917	

Total receipts reduced by 35% due to austerity measures effected during the financial year.

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Receipts

The State Department's receipts comprise of exchequer releases from the National Treasury, various administrative fees and charges.

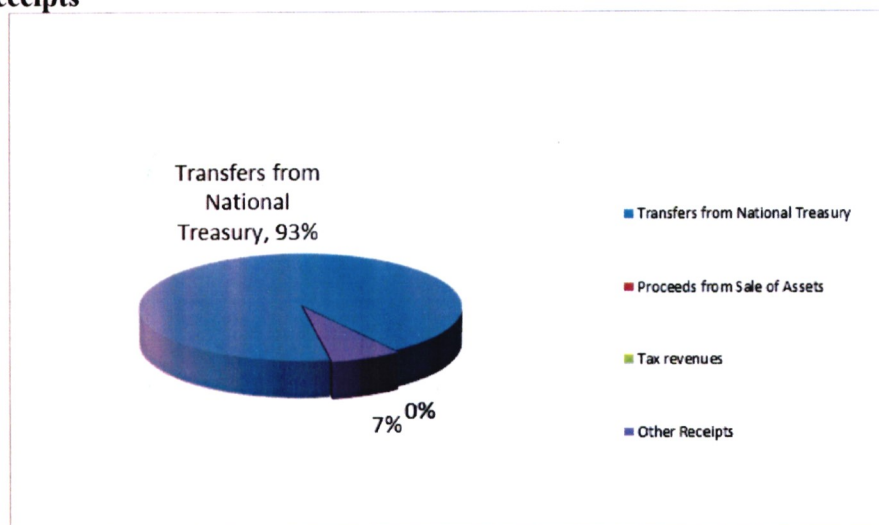
Total Receipts Breakdown

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipts are gate collections for the gallery and research fees from Kenya National Archives and Documentation Services (KNADS); National Museum of Kenya gate collections; Kenya Cultural Centre parking fees, rent and hire of theatre and Kenya National Library Services access fees and rent.

	Year to 30th June 2021	Year to 30th June 2020	Change	%
Receipts	Kshs.	Kshs.	Kshs.	Change
Transfers from National Treasury	2,268,942,446	3,355,105,497	-1,086,163,051	-32
Proceeds from Sale of Assets	4,000	500,000	-496,000	0
Other Receipts	177,255,312	376,589,288	-199,333,976	-53
Total Receipts	2,446,201,758	3,732,372,285	-1,286,170,527	-35

The total receipts for FY 2020/2021 stood at **Kshs. 2,446,201,758** representing a 35% decrease from **Kshs. 3,732,372,285** for FY 2019/2020

Total Receipts



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FORWARD BY THE CABINET SECRETARY (CONTINUED)

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2021. The major source of funding for the State Department for Culture and Heritage is exchequer releases that account for 90% of the total receipts.

Payments

The State Department's payments mainly comprise of Transfers to Other Government entities, compensation of employees, use of goods and services and acquisition of assets.

The total payments for **FY 2020/2021** stood at **Kshs. 2,445,930,493** representing a 34% decrease from **Kshs. 3,731,661,103** for **FY 2019/2020**.

Total Payment Breakdown

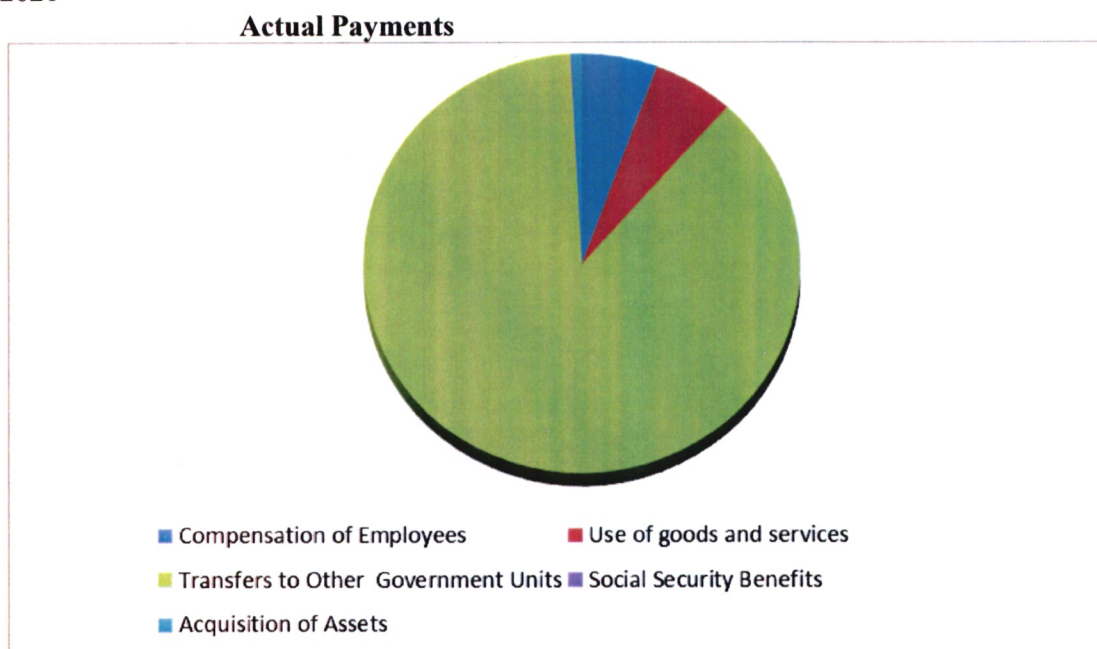
	Year to 30th June 2021	Year to 30th June 2020	Change	%
Payment	KShs	KShs	KShs	Change
Compensation of Employees	236,096,259	210,251,441	-25,844,818	-13
Use of goods and services	215,294,652	224,795,180	9,500,528	5
Transfers to Other Government Units	1,969,061,317	3,265,824,698	1,296,763,384	40
Social Security Benefits	3,939,695.15	1,789,318	-2,150,377	-1.2
Acquisition of Assets	21,538,570.10	29,000,466	7,461,896	26
Total Payments	2,445,930,493	3,731,661,103	-1,285,730,611	-34

The decrease in payments is attributable to reduction in budget allocation during the financial year 2020/2021.

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2021



Financial Assets Summary

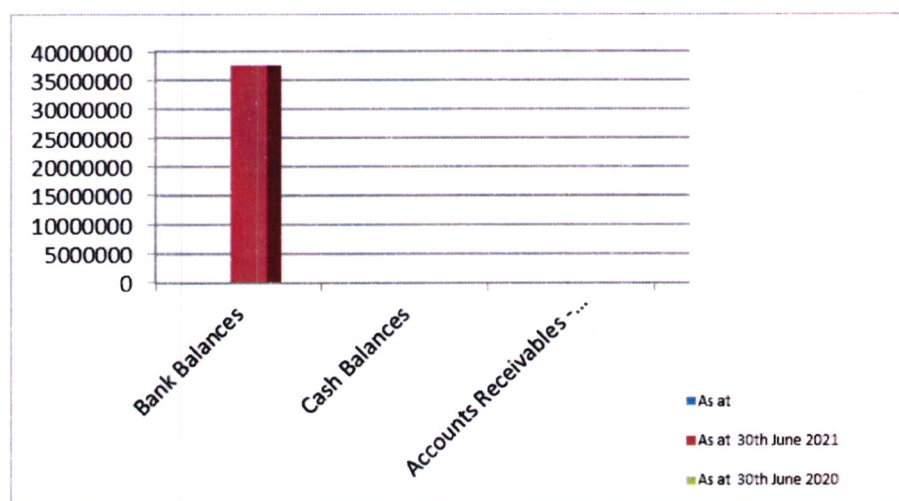
Financial Assets	As at 30 th June 2021	As at 30 th June 2020	Change	%
	KShs	KShs	KShs	Change
Bank Balances	31,314,849	37,518,120	-6,203,271	-17
Cash Balances	0	54,810	-54,810	0
Accounts Receivables - Outstanding Imprest & Salary Advances	86,684	43,245	43,439	1
Total Financial Assets	31,401,533	37,616,175	-6,214,642	-17

Bank balances decreased by 17% as a result of payments made from the deposit bank accounts during the financial year 2020/2021.

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Total Assets



Cash Flows and Cash Position

The cash and bank balances held by the State Department for Culture and Heritage as at 30th June 2021 were **Kshs. 31,314,849**. The breakdown of the cash and bank balances is as summarized in the table below.

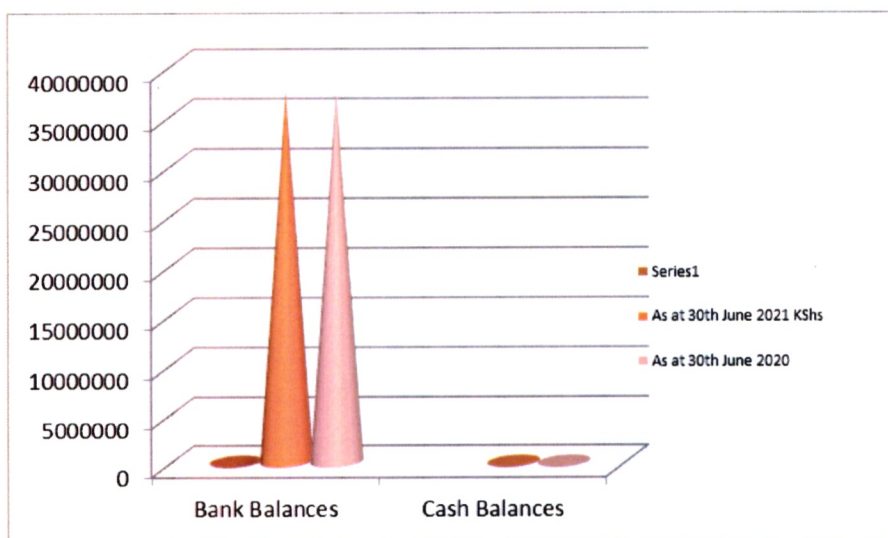
Cash and Bank Balance

Cash and Bank balances	As at 30 th June 2021	As at 30 th June 2020	Change	%
	KShs	KShs	KShs	Change
Bank Balances	31,314,849	37,518,120	6,203,271	17
Cash Balances	0	54,810	54,810	0
Total	31,314,849	37,572,930	6,258,081	17

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Total Cash and Cash Equivalents



Cash Flow Activities

The table below summarizes cash flows generated and used from various activities.

Cash flow activities

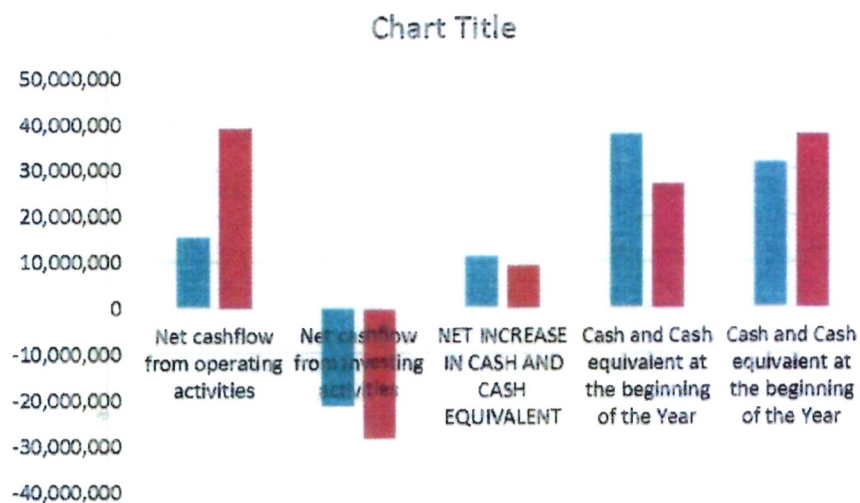
	2020/2021	2019/2020	Change	%
	Kshs	Kshs		Change
Net cash flow from operating activities	15,276,489	38,777,217	23,500,728	61
Net cash flow from investing activities	(21,534,570)	(28,322,966)	6,788,396	24
NET INCREASE IN CASH AND CASH EQUIVALENT	(6,258,081)	10,454,250	4,196,169	4
Cash and Cash equivalent at the beginning of the Year	37,572,930	27,118,680	(10,454,250)	-38
Cash and Cash equivalent at the end of the Year	31,314,849	37,572,930	6,258,081	17

Net cash flows utilised in investing activities decreased significantly due to a decrease in amounts utilised in the acquisition of assets by the State Department for Culture and Heritage whereas there was decrease in net cash flow from operating activities due to decrease in expenditure relating to operations in the year under review.

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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Cash Flow Activities




Amb. (Dr.) Amina Mohamed, EGH, CAV,
Cabinet Secretary, Ministry of Sports, Culture and Heritage

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3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Strategic Goals/Objectives of the Sub-sector

The key strategic objectives as per the strategic plan for financial year 2020/2021 plan are to:

- Promote, preserve and maintain positive and diverse cultures for national identity.
- Enhance preservation and conservation of the national documentary heritage.
- Harness, develop and promote the creative arts industry.
- Promote Kenyan music and dance
- Enhance cost effectiveness in the management of records and promote sustainable reforms.
- Build adequate capacity to enhance provision of quality efficient services and enhance the image of the Ministry.
- Modernize records management and promote access to information, automate and digitize records for effective service delivery.
- Promote reading culture.
- Develop a research based and competitive natural products industry (NPI) by harnessing sustainable diversified entrepreneurial opportunities for the benefit of the country and humanity
- Conduct health research for the development of human drugs, vaccines and medical devices
- Develop and promote the languages of Kenya
- Strengthen capacity and promote entrepreneurship, commercialization, marketing and visibility of the bead industry of women in the pastoral communities.
- Identify, recognise and honour national heroes.
- Contribute to concerted efforts towards responding to national disasters through bio-medical and natural products research in the fight against COVID-19 pandemic

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Detailed Performance Matrix Against Predetermined Objectives

Programme	Strategic Objective	Outcome	Indicator	Target 2020/21	Achievement 2020/21
S.P 1.1 Conservation of heritage	To promote, preserve and maintain positive and diverse cultures for national identity	National identity promoted	No. of objects/specimens for reference acquired	32,000	12,043
			No. of interactive public programmes held and temporary exhibitions put up for cultural exchange	82	65
			No. of Heritage sites and monuments monitored and restored	12	5
			No. of new heritage sites and monuments submitted for Gazettement	5	2
			No. of scientific research papers published	105	84
			No. of neglected and underutilized foods and medicinal resources promoted for commercialization	1	1
			No. of SMEs supported into value addition skills for business	15	0

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To conduct health research for the development of human drugs, vaccines and medical devices	Health population	No. of candidate vaccines tested per year	3	3
		No. of peer reviewed publications, technical reports, books & reports	40	24
		No. of clinical trials started with collaborating institutions	2	0
		No. of candidate drugs tested	4	4
		No. of candidate diagnostic/ medical devices tested	4	3
To develop a research based and competitive natural products industry (NPI) by harnessing sustainable diversified entrepreneurial opportunities for the benefit of the country and humanity	Natural products industry harnessed promoted for sustainable development	No. of technical officers trained in Indigenous Knowledge documentation, preservation and utilization in selected counties	45	205
		No. of new ventures fully commercialized	1	0
		No. of agreements between Indigenous Knowledge (IK) holders including county governments and users signed to access IK	2	9
		No. of potential	2	0

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			natural health products for boosting immunity against COVID-19 researched on for commercialization		
S.P 1.2 Public Records and Archives Management	To enhance preservation and conservation of the national records and documents	Archival materials preserved and conserved	No. of archival records acquired for permanent preservation	10,400	12,632
			No. of Government publications acquired	1,000	1,427
			No. of researchers visiting the archives	1,000	612
			No. of records digitized	200,000	97,183
			No. of records microfilmed	50,000	30,000
			No. of records restored	20,000	40,000
	To modernize records management and promote access to information, automate and digitize records for effective service delivery	Public records modernized and accessed	No. of Records digitized in the Records Management Unit (RMUs.)	300,000	200,000
S.P 1.3 Development and promotion of Culture	To promote, preserve and maintain positive and diverse cultures for national identity	National identity promoted	No. of cultural practitioners imparted with skills	2,500	2,050
			No. of people sensitized on the use of traditional foods.	600	145
			No. of traditional herbal medicine practitioners promoted	150	61

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		No. of cultural practitioners sensitized on the provisions of the Traditional Knowledge and Traditional Cultural Expressions Act 2016	300	276
		No. of oral traditions documented	1	-
		No. of Intangible Cultural heritage (ICH) elements identified, documented and safeguarded for posterity	2	2
		No. of exhibitions held to promote traditional herbal medicine	1	1
		No. of participants attending the Annual National Kenya Music and Cultural Festival	10,000	-
		No. of National Kenya Music and Cultural Festivals held	1	-
		No. of cultural festivals Coordinated	30	1
		No. of Intercommunity cultural Exchange held	3	1
		No. of international cultural exchange	20	4

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			programs held		
			No. of Cultural exchange protocols negotiated	3	8
			No. of Heroes honoured	210	211
	To strengthen capacity and promote entrepreneurship, commercialization, marketing and visibility of the bead industry of women in the pastoral communities.	Women in pastoral communities empowered through bead industry	No. of women trained and empowered in bead work across the 7 pastoral target counties	2,500	1,350
			No. of seasonal catalogues developed	2	2
			No. of women supported to showcase their products at trade fairs and exhibitions locally and internationally	20	20
			No. of Information, Education, Communication (IEC) content developed.	50	50
S.P 2. 2 Promotion of Performing and Visual Arts	To harness, develop and promote the creative arts industry	Performing and visual arts promoted	No. of performing and visual artists trained	1,200	582
			No. of visual artists exhibitors supported	100	60
			No. of artists sensitized on the UNESCO 2005 Convention	150	50
			Assessment report	-	-

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			No. of capacity building workshops held for visual artists and performing artists	2	2
			No. of regional handicrafts exhibitions conducted	1	1
			No. of fashion Shows on indigenous designs	1	-
			No. of people participating in fashion and design exhibitions	600	0
			No. of people participating in National handcraft exhibitions	100	50
			No. of theatre, drama concerts and poetry performed	225	60
			No. of artworks exhibited	40	4
			No. of artistic talent in theatre / Drama/ Concerts and poetry nurtured	100	101
			No. of artists reached at counties	400	292
			No of platforms for promotion of upcoming artists and tapping of talent created	150	388
S.P 2.3	To promote Kenyan music and	Kenyan music	No. of youths	200	240

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Promotion of Kenyan Music and Dance	dance	and dance promoted	trained and living off their musical talents		
			No. of musicians with Associated Board of the Royal School of Music (ABRSM) certification.	20	9
			No. of music bands assisted with rehearsal space and equipment to enhance their careers	18	18
			No. of musicians accessing studio.	50	53
			No. of groups presented for performance during state functions and public holidays	200	220
			No. of local musicians exposed to an international audience	30	0
S.P 3 .1 Library services	To promote reading culture	Reading culture improved	No. of Government libraries networked.	5	1
			No. of book titles acquired for users	300	-
			No. of users with print disabilities accessing library services	13	1
			No. of publications; Kenya National Bibliography	2	2

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			(KNB) and Kenya Periodical Directory (KPD) produced		
			No. of publishers & authors sensitized on International Standard Book Number (ISBN) & International Standard Music Number (ISMN)	45	47
			No. of publishers issued with ISBN	715	1,049
			No. of legal deposit copies collected	1,000	1,226
			No. of people participating in the reading promotion events	320	354
			No. of library visits/attendance (in Millions)	4	4.08
			No. of registered library members	20,750	20,887
			No. of library books & other information materials acquired	11,000	0
			% completion of Virtual Library	70	70
			No. of libraries automated with KOHA (library Management System).	3	4
S.P 4.1 General	To build adequate capacity to enhance provision of quality	Quality and efficient services	No. of Policies developed and	7	1

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Administration And Support Services	efficient services and enhance the image of the Ministry	delivered by the Ministry	approved		
			No of bills developed and approved	6	2
			No. of M&E Reports	4	4

Capital Projects

S/No.	Project	Source of Funding	Total Project Cost	Actual Expenditure as at 30 th June, 2021	Cumulative expenditure as at 30 th June, 2021	Status of completion and remarks
(Ksh.) Million						
1.	IPR infrastructure Upgrade	GoK	220	10	140	The project is at 70% complete
2.	Rehabilitation and upgrading of Maralal Kenyatta House	GoK	20	2.65	17.35	The project is at 90% complete
3.	Rehabilitation and upgrading of Lokitaung' Memorial	GoK	20	2.65	17.35	The project is at 90% complete
4.	Refurbishment of Archives Building	GoK	43.6	-	6.6	The project is 15% complete

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3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

State Department of Culture and Heritage exists to transform lives. This is our purpose; the driving force behind everything we do by putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence.

Below is a brief highlight of the sustainability activities conducted in the year:

1. Sustainability strategy and profile

The State Department of Culture and Heritage continues to deliberately build effective relationships with stakeholders both internally and externally to unlock opportunities in our continued pursuit of excellent operational results. We are broadening our horizons by developing partnerships with best practice companies in theatre operations and maintenance to scale-up our knowledge in readiness for emerging challenges like the Covid 19 pandemic, technological changes and economical changes.

The Department has continued to safeguard, promote and celebrate the development of culture and creativity in the country. We strive to ensure that our cultural programmes achieve self-sustainability which has been assured by guaranteeing that all players in the creative economy see the economic benefits of their cultural programmes.

2. Environmental performance

Environmental conservation remains a key focus in the State Department's corporate social investment and receives enormous attention. During the year, the Department worked with communities in its operational areas to raise awareness of environmental conservation and promote planting of trees to minimize the impact of climate change as well as expand livelihood opportunities through the growing of fast-maturing, commercial trees.

During the year under review, the Department provided thousands of seedlings to different Counties for example Kajiado and Narok.

The Department has continued to reduce papers usage by ensuring that all printing activities are done from a central printer and printing is on both sides of the paper.

Also, the Department ensures that its environment is kept clean by overseeing regular garbage and sanitary collection.

3. Employee welfare

The State Department of Culture and Heritage selection and recruitment process was guided by the approved human resources instruments which includes; Human Resource Policies and Procedures, Organization Structure, Grading and Staff Establishment, Career Guidelines manuals, the Employment Act, 2007, DPSM Circulars, and Labour Laws released from time to time. These guidelines ensure that;

- We develop and implement employment equity plans review their recruitment policies to ensure that the mode of advertisement of job vacancies, the pre-selection and conducting of interviews do not in any way disadvantage any particular group; and take deliberate measures including targeted advertisements to bring on board marginalized groups and take into account the gender ratio.

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CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING (CONTINUED)

- Recruitment will be undertaken on the basis of fair competition and merit; representation of Kenya's diverse communities; adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities.
- Persons with disability shall be accorded equal opportunities for employment provided they have the necessary qualifications and are suitable for such employment. The government shall implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities.

Efforts made in improving skills and managing careers, appraisals and reward systems

- **Training;** The Department carries out training needs analysis in order to identify gaps based on demand. The Department further conducts training projections for the entire State Department which forms the basis for approvals of training on a priority basis.
- The officers are encouraged to apply for a training on a need basis, the applications are analysed and prioritized and approved by the Ministerial Human Resource Managerial and Advisory Committee and the Public Service Commission.
- The approved programmes should address national, organizational and individual goals.
The government continually develop its employees' professional knowledge and skills and encourage them to join relevant professional bodies.
- **Performance Appraisal System;** The Department has been keen on performance management through annual performance appraisals.
- **Compliance with Occupation Safety and Health Act of 2007;** 2. Human Resource Policies and Procedures 2016 Section F.1 provides guidelines and standards for the prevention and protection of officers against accidents and occupational hazards arising at the work place. It also provides for guidelines, procedures and modalities for the administration and payment of compensation for work related injuries and accidents and diseases contracted during and outside the course of work; F.2(1) Authorized Officers maintains healthy and safe working environments for officers under their respective State Departments; All officers have their responsibility to ensure safety to themselves and others when performing their duties F.5(1) The Principal Fire Officer and the County Fire Officers are responsible for providing advice on all matters concerning fire prevention, firefighting, fire protection and fire demonstrations in all Government

Market place practices

The State Department for Culture and Heritage undertakes the following market place practices:

a. Responsible competition practice; The Department prequalifies its service providers annually and continues to update the list to include the disadvantaged groups that is the Youth, Women and Persons Living with Disabilities. The prequalification exercise is usually done competitively and without discrimination.

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CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING (CONTINUED)

b. Responsible Supply chain and supplier relations The Department maintains good business practices, treats its own suppliers responsibly by honouring contracts and payment processes as a practice.

c. Responsible marketing and advertisement practices; The Department advertises through the government website.

d. Product stewardship

e. Corporate Social Responsibility / Community Engagements; The Department is committed to building sustainable community relations with its environment and understands the value of social acceptance. The Department's Corporate Social Responsibility (CSR) is geared at reaching out to communities related to its core mandate and is in line with culture and talent development. The CSR program reaches out to schools, communities and institutions in the informal settlement as well as other cultural organizations and institutions.

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the **State Department for Culture and Heritage** is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Culture and Heritage accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Culture and Heritage financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Culture and Heritage further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

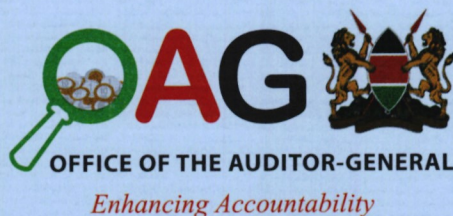
The State Department for Culture and Heritage financial statements were approved and signed by the Accounting Officer on 18/01/2022.


Joseph O. Mukobe (Ms.), CBS
Principal Secretary


Nelson M. Osioru
Assistant Accountant General
ICPAK Member Number: 7597

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CULTURE AND HERITAGE 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, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Culture and Heritage set out on pages 31 to 59, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of

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

Basis for Qualified Opinion

1. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.215,294,652. However, the respective Note 5 to the financial statements cast to Kshs.216,227,801 resulting in an un-explained difference of Kshs.933,149.

Under the circumstances, the accuracy of use of goods and services amount of Kshs.215,294,652 could not be confirmed.

2. Unsupported Accounts Payable-Retention

The statement of assets and liabilities and Note11 to the financial statements reflect accounts payable balance of Kshs.31,130,268 as at 30 June, 2021. The balance includes an amount of Kshs.4,544,668 in respect of retention money, out of which a balance of Kshs.4,098,684 was transferred to the State Department after split of Ministry of Sports Culture and Arts into two State Departments. The State Department vide letter Ref. SDCH/Ac/1 Vol. 1(153) dated 13 November, 2019 wrote to the State Department for Sports requesting them to provide details of the retentions to determine what the projects related to for purposes of payment. However, as at the time of the audit, details of the retentions had not been provided and therefore their ownership could not be confirmed.

In addition, the retention balance of Kshs.4,544,668 includes a balance of Kshs.445,984 in respect to refurbishment services provided by a contractor for which project completion documents had not been availed to the Department to facilitate payment.

Consequently, the accuracy and validity of the accounts payable-retention balance of Kshs.4,544,668 as at 30 June, 2021 could not be confirmed.

3. Unsupported Prior Year Adjustment on Cash in Hand

Note 13 to financial statements reflects a prior year adjustment of Kshs.1,155,347 which includes adjustment on cash in hand of Kshs.54,810.

The total amount under adjustment of Kshs.1,155,347 relates to unspent balances for the financial year 2019/2020 recovered by The National Treasury and the State Department. Analysis of management response and support documents however revealed that total recoveries supported was Kshs.1,100,535 leaving a balance of Kshs.54,810 relating to cash in hand whose support documents authenticity could not be confirmed.

Consequently, it was not possible to ascertain the validity of the prior year adjustment of Kshs.54,810 on cash in hand as at 30 June, 2021.

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

Key Audit Matters

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

Other Matter

1. Pending Bills

Annex I to the financial statements reflects pending bills totalling to Kshs.74,437,396 as at 30 June, 2021. Out of this balance, Kshs.59,857,711 relates to financial year 2019/2020 as analyzed in Note 17.1, resulting to an increase of Kshs.14,579,685 (20%). It was not clear why the prior year pending bills of Kshs.59,857,711 were not paid when they became due or why they did not form first charge in the year 2020/2021. In addition, out of the total pending bills balance of Kshs.74,437,396, an amount of Kshs.31,507,892 equivalent to 42% represents rent arrears owed to Kenya National Library Service Board (KNLSB) that remained outstanding as at 30 June, 2021.

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

2. Prior Year Unresolved Issues

As detailed in the progress on follow up of prior years' auditor's recommendation at section 14 of the financial statements, no evidence of resolution of prior year audit issues including; unsupported transfer to other Government units, unsupported accounts payables, unsupported pending bills and incomplete fixed assets register was provided for audit purposes.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Conduct Training Needs Assessment, Prepare Staff Training and Development Policy and Training Master Plan

Note 5 to the financial statements on use of goods and services reflects training expenses of Kshs.4,016,290. However, there was no evidence that the State Department prepared and operationalized a staff training and development policy, training master plan and training needs assessment. Therefore, the trainings were not based on identified needs and could therefore not be confirmed to be beneficial to the employees of the State Department. This violates Regulation 43(1)(b) of Public Finance Management (National Government) Regulation, 2015 which provides that an Accounting Officer should ensure that funds entrusted to their care are properly safeguarded and applied for the purposes for only which they were intended and appropriated by the National Assembly.

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 overall governance were not effective.

Basis for Conclusion

1.0 Assets Management

1.1 Untagged and Un-allocated Assets

An inspection of the State Department's assets revealed that the assets were not tagged for ease of identification and as a measure to safeguard against loss. In addition, review of the assets register revealed that serial numbers for some office equipment were not recorded for ease of identification. In addition, five iPad issued to the records management office valued at Kshs.593,750 were not allocated to any particular officer for safety and accountability.

Failure to tag and allocate assets is an indication of weak internal controls over assets.

1.2 Disposal of Motor Vehicles

Review of documents and inspection of motor vehicles revealed that five motor vehicles listed below have been grounded at various garages for long periods.

Reg. No.	Model	Remarks by Management
GK A106 U	VW Passat	Grounded at CMC Ltd. Earmarked for Disposal but not disposed due to high reserve price
GK A 170U	VW Passat	Grounded at CMC Ltd Earmarked for Disposal but not disposed due to high reserve price
GK A 208A	Peugeot 504 Saloon	Grounded at NSSF but not disposed due to high reserve price
GK A 422L	Peugeot 406	Grounded at Urysia but not disposed due to high reserve price

In the circumstances, the vehicles are exposed to the risk of further deterioration and loss of value.

1.3 Ownership of Motor Vehicles

Twenty-three(23) motor vehicles of various models were registered under more than one Government agency as detailed below:

No.	Reg No.	Model	Parent Ministry
1	GKB 436S	Peugeot 508	O.V.P & Ministry of State for National Heritage
2	GKB 587S	Toyota Prado	O.V.P & Ministry of State for National Heritage
3	GKB 133V	Toyota Prado	O.V.P & Ministry of State for National Heritage
4	GKB 846S	Mitsubishi Pajero	O.V.P & Ministry of State for National Heritage
5	GKA 724N	Mitsubishi Pajero	O.V.P & Ministry of State for National Heritage
6	GKB 145B	Isuzu D/Max	O.V.P & Ministry of State for National Heritage
7	GKA 450N	Nissan E24	O.V.P & Ministry of State for National Heritage
8	GKA 106U	Passat	Ministry of Finance and Planning
9	GKA 170U	Passat	Ministry of Finance and Planning
10	GKA 531G	Nissan E24	O.V.P Ministry of Home Affairs
11	GKA 835X	Toyota Corolla	O.V.P & Ministry of State for National Heritage
12	GKA 208A	Peugeot 504	O.V.P Ministry of Home Affairs
13	GKA 832X	Toyota Corolla	O.V.P & Ministry of State for National Heritage
14	GKA 422L	Peugeot 406	O.V.P Ministry of Home Affairs.
15	GKA 327S	Toyota D/cabin	O.V.P & Ministry of State for National Heritage
16	GKA 350S	Toyota Avanza	O.V.P Ministry of Home Affairs
17	GKA 317P	Mitsubishi pick up	O.V.P & Ministry of State for National Heritage
18	GKA 071Y	Mitsubishi pick up	O.V.P Ministry of Home Affairs
19	GKA 072Y	Nissan Pick UP	O.V.P & Ministry of State for National Heritage
20	GKA 131L	Nissan Pick UP	O.V.P Ministry of Home Affairs
21	GKB 573C	Nissan X Trail	O.V.P & Ministry of State for National Heritage
22	GKB 529S	Ford Ranger /D cab	O.V.P Ministry of Home Affairs.
23	GKA 315Y	Land Rover	O.V.P & Ministry of State for National Heritage

Although Management explained that the logbooks for the twenty-three (23) vehicles were submitted to the National Transport Safety Authority for transfer on 27 September, 2021, the transfer had not been effected as at the time of the audit.

2.0 Understaffing

A review of Human Resource records indicated that the State Department had an authorized establishment of 1,531 as at 30 June, 2021 against actual in post of 195 resulting in a staff deficit of 1,336 personnel.

The staff shortage noted, if not addressed could impact negatively on the operations of the State Department.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 March, 2022

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Annual Report and Financial Statements
For the year ended 30, June 2021.

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

	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	2,268,942,446	3,355,105,497
Proceeds from Sale of Assets	2	4,000	677,500
Other Receipts	3	177,255,312	376,589,288
TOTAL RECEIPTS		2,446,201,758	3,732,372,285
PAYMENTS			
Compensation of Employees	4	236,096,259	210,251,441
Use of goods and services	5	215,294,652	224,795,180
Transfers to Other Government Entities	6	1,969,061,317	3,265,824,698
Social Security Benefits	7	3,939,695	1,789,318
Acquisition of Assets	8	21,538,570	29,000,466
TOTAL PAYMENTS		2,445,930,493	3,731,661,103
SURPLUS/DEFICIT		271,265	711,182

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/01/ 2022 and signed by:


Josephtha O. Mukobe (Ms.), CBS
Principal Secretary


Nelson M. Osioru
Assistant Accountant General
ICPAK Member Number:7597

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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For the year ended 30, June 2021.

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	31,314,849	37,518,120
Cash Balances	9B	0	54,810
Total Cash and cash equivalent		31,314,849	37,572,930
Accounts Receivables	10	86,684	43,245
TOTAL FINANCIAL ASSETS		31,401,533	37,616,175
FINANCIAL LIABILITIES			
Accounts Payables	11	31,130,268	36,460,829
NET FINANCIAL ASSETS		271,265	1,155,347
REPRESENTED BY			
Fund balance b/fwd	12	1,155,347	865,651
Prior year adjustment	13	(1,155,347)	(421,486)
Surplus/Deficit for the year		271,265	711,182
NET FINANCIAL POSITION		271,265	1,155,347

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/01/2022 and signed by:



Josephtha O. Mukobe (Ms.), CBS
Principal Secretary



Nelson M. Osioru
Assistant Accountant General
ICPAK Member Number:7597

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

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	2,268,942,446	3,355,105,497
Other Receipts	3	177,255,312	376,589,288
Payments for operating expenses			
Compensation of Employees	4	236,096,259	210,251,441
Use of goods and services	5	215,294,652	224,795,180
Transfers to Other Government Units	6	1,969,061,317	3,265,824,698
Social Security Benefits	7	3,939,695	1,789,318
Adjusted for:			
Adjustments during the year		0	0
Decrease/(Increase) in Accounts Receivable	14	(43,439)	130,380
Increase/(Decrease) in Accounts Payable	15	(5,330,561)	10,034,175
Prior Year Adjustments	13	(1,155,347)	(421,486)
Net cash flow from operating activities		15,276,489	38,777,217
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	4,000	677,500
Acquisition of Assets	8	(21,538,570)	(29,000,466)
Net cash flows from Investing Activities		(21,534,570)	(28,322,966)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(6,258,081)	10,454,250
Cash and cash equivalent at BEGINNING of the year		37,572,930	27,118,680
Cash and cash equivalent at END of the year		31,314,849	37,572,930

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/01/2022 and signed by:


Josephtha O. Mukobe, (Ms), CBS
Principal Secretary


Nelson M. Osioru
Assistant Accountant General
ICPAK Member Number: 7597

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended 30, June 2021.

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	1,190,445,502	1,107,991,011	2,298,436,512	2,268,942,446	29,494,066	99%
Proceeds from Sale of Assets	0	250,000	250,000	4,000	246,000	2%
Other Receipts	(13,000,000)	204,000,000	191,000,000	177,255,312	13,744,688	88%
TOTAL RECEIPTS	1,177,445,502	1,312,241,011	2,489,686,512	2,446,201,758	43,484,754	98%
PAYMENTS						
Compensation of Employees	113,896,328	120,076,328	233,972,656	236,096,259	(2,123,603)	101%
Use of goods and services	116,507,770	127,894,839	244,402,609	215,294,652	29,107,957	88%
Transfers to Other Government Units	923,660,000	1,059,360,000	1,983,020,000	1,969,061,317	13,958,683	99%
Other grants and transfers	0	0	0	0	0	0
Social Security Benefits	3,100,000	920,000	4,020,000	3,939,695	80,305	98%
Acquisition of Assets	20,281,404	3,989,844	24,271,247	21,538,570	2,732,677	89%
TOTAL PAYMENTS	1,177,445,502	1,312,241,011	2,489,686,512	2,445,930,493	43,756,019	98%
Surplus/Deficit	0	0	0	271,265	(271,265)	

Notes

Underutilization of 2% in proceeds from sale of assets was due non selling of assets.

Underutilization of 88% in Other Receipts was due to less AIA collection.

Overutilization of 101% in compensation of Employees was due to austerity measures and the money had already been spent.

Underutilization of 88% in Use of goods was due to delay in procurement of goods.

Underutilization of 89% in Acquisition of Assets was due to delay in procurement of goods.

The changes between the original and final budget are as a result of austerity measures.

The State Department for Culture and Heritage financial statements were approved on 18/01/ 2022 and signed by:


Josephtha O. Mukobe (Ms.), CBS
Principal Secretary


Nelson M. Osioru
Assistant Accountant General
ICPAK Member Number:7597

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Annual Report and Financial Statements
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11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,158,079,942	1,107,991,011	2,266,070,952	2,236,591,946	29,479,006	99%
Proceeds from Sale of Assets		250,000	250,000	4,000	246,000	2%
Other Receipts	-13,000,000	204,000,000	191,000,000	177,255,312	13,744,688	88%
TOTAL RECEIPTS	1,145,079,942	1,312,241,011	2,457,320,952	2,413,851,258	43,469,694	98%
PAYMENTS						
Compensation of Employees	113,896,328	120,076,328	233,972,656	236,096,259	(2,123,603)	101%
Use of goods and services	116,507,770	127,894,839	244,402,609	215,294,652	29,107,957	88%
Transfers to Other Government Units	908,360,000	1,059,360,000	1,967,720,000	1,953,761,317	13,958,683	99%
Other grants and transfers						
Social Security Benefits	3,100,000	920,000	4,020,000	3,939,695	80,305	98%
Acquisition of Assets	3,215,844	3,989,844	7,205,687	4,488,152	2,717,535	62%
TOTAL PAYMENTS	1,145,079,942	1,312,241,011	2,457,320,952	2,413,580,075	43,740,877	98%
Surplus/Deficit	0	0	0	271,183	(271,183)	

Notes

Underutilization of 2% in proceeds from sale of assets was due non selling of assets.

Underutilization of 88% in Other Receipts was due to less AIA collection.

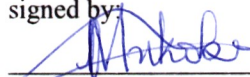
Overutilization of 101% in compensation of Employees was due to austerity measures and the money had already been spent.

Underutilization of 88% in Use of goods was due to delay in procurement of goods.

Underutilization of 62% in Acquisition of Assets was due to delay in procurement of goods.

The changes between the original and final budget are as a result of austerity measures.

The State Department for Culture and Heritage financial statements were approved on 18/01/2022 and signed by:


Josephtha O. Mukobe (Ms.), CBS
Principal Secretary


Nelson M. Osioru
Assistant Accountant General
ICPAK Member Number:7597

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Annual Report and Financial Statements
For the year ended 30, June 2021.

12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	32,365,560		32,365,560	32,350,500	15,060	100
TOTAL RECEIPTS	32,365,560	0	32,365,560	32,350,500	15,060	100
PAYMENTS						
Transfers to Other Government Units	15,300,000	0	15,300,000	15,300,000	0	100
Acquisition of Assets	17,065,560	0	17,065,560	17,050,418	15141.9	100
TOTAL PAYMENTS	32,365,560	0	32,365,560	32,350,418	15141.9	100
Surplus/Deficit	0	0	0	82	(82)	

The State Department for Culture and Heritage financial statements were approved on 18/01/
 2022 and signed by:


Josephtha O. Mukobe (Ms.), CBS
Principal Secretary


Nelson M. Osioru
Assistant Accountant General
ICPAK Member Number:7597

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2021		2021	2021	
	Kshs	Kshs	Kshs	Kshs	Kshs
CULTURE	1,460,371,316		1,460,371,316	1,441,966,791	18,404,528
Conservation of Heritage	1,206,510,000		1,206,510,000	1,203,977,153	2,532,850
Public Records and Archives Management	122,800,437		122,800,437	120,793,884	2,006,553
Development and Promotion of Culture	131,060,879		131,060,879	117,195,755	13,865,124
Promotion of Kenyan Music and Dance	0		0	0	0
THE ARTS	130,623,102		130,623,102	113,195,183	17,427,919
Film services	0		0	0	0
Arts	79,268,187		79,268,187	64,972,374	14,295,813
Culture	51,354,915		51,354,915	48,222,809	3,132,106
LIBRARY SERVICES	747,177,862		747,177,862	744,784,860	2,393,002
Library services	747,177,862		747,177,862	744,784,860	2,393,002
GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	151,514,232		151,514,232	145,983,658	5,530,574
General administration and support services	151,514,232		151,514,232	145,983,658	5,530,574
Total	2,489,686,512		2,489,686,512	2,445,930,493	43,756,019

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14. SIGNIFICANT ACCOUNTING POLICIES

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

Statement of Compliance and Basis of Preparation

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

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

1. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

i) Tax Receipts

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

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ii) Transfers from the Exchequer

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

iii) External Assistance

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

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

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

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iv) Other receipts

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

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

iv) Repayment of Borrowing (Principal Amount)

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

v) Acquisition of Fixed Assets

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

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

2. In-kind contributions

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

3. 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.

4. Cash and Cash Equivalents

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

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

a) Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to **Kshs 31,130,268** compared to **Kshs 36,460,829** in prior period as indicated on note 11. There were no other restrictions on cash during the year.

5. 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.

6. 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.

7. Pending Bills

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

8. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Comparative Figures

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

10. Subsequent Events

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

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

11. 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.

12. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Culture and Heritage does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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15. NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	944,151,539	551,776,977
Total Exchequer Releases for quarter 2	150,012,670	602,609,196
Total Exchequer Releases for quarter 3	518,099,847	823,518,449
Total Exchequer Releases for quarter 4	656,678,391	1,377,200,875
Total	2,268,942,446	3,355,105,497

Budgeted exchequer was **Kshs. 2,298,436,512** against received exchequer of **Kshs. 2,268,942,446** leading to a shortfall of **Kshs. 29,494,066**.

2 Proceeds from Sale of Assets

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from the Sale of Vehicles and Transport Equipment		500,000
Receipts from the Sale Plant Machinery and Equipment	4,000	177,500
Total	4,000	677,500

There was less sales made in the financial year 2020/2021.

3 Other Receipts

Description	2020-2021	2019-2020
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	177,041,317	375,544,698
Receipts from sale of Incidental goods	213,995	1,044,590.00
Total	177,255,312	376,589,288

Other revenues are collections by Kenya National Library Services, National Museums of Kenya, Kenya Cultural Centre and gallery and research fees at the National Archives.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4 Compensation of Employees

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	144,061,984	131,665,422
Basic wages of temporary employees	7,412,367	5,353,353
Personal allowances paid as part of salary	84,621,908	73,232,666
Total	236,096,259	210,251,441

The increase in compensation of employees was from **Kshs. 210,251,441** to **Kshs. 236,096,259**. This was due to Ushanga Initiative joining the State Department and promotion of most of the officers.

5 Use of Goods and Services

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	3,748,968	3,761,158
Communication, supplies and services	5,638,831	6,691,130
Domestic travel and subsistence	62,633,741	50,164,546
Foreign travel and subsistence	2,913,222	14,053,472
Printing, advertising and information supplies & services	4,932,636.5	10,276,616
Rentals of produced assets	38,716,781	36,677,852
Training expenses	4,016,290	11,317,236
Hospitality supplies and services	43,120,406	44,576,633
Specialized materials and services	19,737,837	14,926,117
Office and general supplies and services	5,578,966.	8,793,395
Fuel Oil and Lubricants	5,578,966	5,030,397
Other operating expenses	12,855,024	11,115,564
Routine maintenance – vehicles and other transport equipment	4,278,742	4,610,053
Routine maintenance – other assets	2,477,391	2,801,013
Total	215,294,652	224,795,180

There was decrease in expenditure due to budget cuts in the financial year 2020/2021.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6 Grants and Transfers to other Government Entities

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of government	1,953,761,317	2,791,424,698
Capital grants to government agencies and other level of government	15,300,000	474,400,000
TOTAL	1,969,061,317	3,265,824,698

Please note that the amount of **Kshs. 1,953,761,317** includes **Kshs.177,041,317** collected as AIA by Kenya National Library Services, Kenya Cultural Centre and National Museums of Kenya. There were significant changes due to decrease in budget allocation from financial year 2019/2020. The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Development	Total	2020-2021
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Kenya National Library Services	661,010,000	0	661,010,000	661,010,000
Kenya Cultural Centre	35,500,000	0	35,500,000	
Institute of Primate Research	23,800,000	10,000,000	33,800,000	33,800,000
National Museum of Kenya	1,001,210,000	5,300,000	1,006,510,000	1,006,510,000
National Product	55,200,000	0	55,200,000	55,200,000
TOTAL	1,776,720,000	15,300,000	1,792,020,000	1,792,020,000

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

Description	Amount
	Kshs.
Kenya National Library Services	54,791,986
Kenya Cultural Centre	23,574,167
National Museum of Kenya	98,675,164
Total	177,041,317

Please note that Kenya National Library Services collected A.I.A of **Kshs.54,791,986** as per the confirmation letter but the budgeted amount was **Kshs.45,000,000**.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7 Social Security Benefits

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	3,939,695	1,789,318
Total	3,939,695	1,789,318

The above benefits relate to payment of gratuity to officers whose contract expired. There was increase since more officers' contracts expired.

8 Acquisition of Assets

<u>Non -Financial Assets</u>	2020-2021	2019-2020
	Kshs	Kshs
Refurbishment of Buildings		9,925,546
Purchase of Vehicles and Other Transport Equipment		4,199,000
Purchase of Office Furniture and General Equipment	4,488,152	14,875,920
Purchase of Specialized Plant, Equipment and Machinery	17,050,418	
Total	21,538,570	29,000,466

There were significant changes due to decrease in budget allocation from financial year 2019/2020.

9A: Bank Accounts

Name of Bank, Account No. & currency	Currency	Nature of account	2020-2021	2019-2020
			Kshs	Kshs
Central Bank of Kenya,1000386207	Kshs	Recurrent	184,499	923,496
Central Bank of Kenya,1000386215	Kshs	Development	82	133,795
Central Bank of Kenya,1000386223	Kshs	Deposit	15,891,219	12,928,960
Central Bank of Kenya,1000386239	Kshs	Deposit	15,239,049	23,531,869
Total			31,314,849	37,518,120

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9B: cash in hand

	2020-2021	2019-2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	0	54,810
Total	0	54,810

10: Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	50,000	
Salary advances	0	43,245
District suspense	36,684	0
Total	86,684	43,245

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Andrew Kokan		50,000	0	50,000
Total		50,000		50,000

11. Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention	4,544,668	4,544,668
Deposits	11,346,551	8,384,292
Deposits(Sports, Art and Social Development Fund)	15,239,049	23,531,869
Total	31,130,268	36,460,829

The above relates to retentions of the contractors and general deposits from other entities as per the attached annexes.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	37,518,120	26,814,243
Cash in hand	54,810	304,437
Accounts Receivables	43,245	173,625
Accounts Payables	(36,460,828)	(26,426,654)
Total	1,155,347	865,651

13. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	37,518,120	0	37,518,120
Cash in hand	54,810	0	54,810
Receivables	43,245	0	43,245
Accounts Payables	(36,460,828)	0	(36,460,828)
	1,155,347	0	1,155,347

The amount **Kshs.1,155,347** under adjustments relates to unspent balances for the financial year 2019/2020 i.e **Kshs.923,496** for recurrent, **Kshs.133,795** for development, **Kshs.54,810** cash in hand and **Kshs.43,425** for receivables. The amounts has since been recovered by treasury from the account.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. (Increase)/ Decrease in Receivable

	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	43,245	173,625
Receivables as at 30 th June (b)	86,684	43,245
Increase/ Decrease in Receivables (c=(b-a))	(43,439)	130,380

15. Increase/ (Decrease) in Accounts Payable

	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July	36,460,829	26,426,654
Payables as at 30 th June	31,130,268	36,460,829
Increase/ (Decrease) in payables	((5,330,561))	(10,034,175)

16. Related Party Disclosures

The following comprise of related parties to the State Department for Culture and Heritage;

Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
Key Management Compensation	19,355,696	19,355,696
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	1,792,020,000	2,890,280,000
Total Transfers to related parties	1,792,020,000	2,890,280,000
<u>Purchase of Goods and Services</u>		
Purchase of electricity from KPLC	2,696,229	2,927,435
Purchase of water from Govt service providers	1,052,738	833,723
Rent charges paid to govt. agencies	38,716,781	36,677,852
<u>Transfers from related parties</u>		
Transfers from the Exchequer	2,268,942,446	3,355,105,497
Total Transfers from related parties	2,268,942,446	3,355,105,497

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. Other Important Disclosures

17.1 : Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	6,299,283	8,969,552	747,273	14,521,562
Supply of services	53,558,428	37,647,551.44	31,290,145.44	59,915,834
Total	59,857,711	46,617,103.44	32,037,418.44	74,437,396.14

NB: The Pending bills for services procured as at the end of the Financial Year 2019/2020 was **Ksh. 50,206,928** while the amount reflected in the Financial Statements at the beginning of the Financial Year 2020/2021 is **Ksh. 53,558,428**. The difference of **Ksh. 3,351,500** relates to Ushanga Kenya Initiative whose function was transferred to the State Department for Culture and Heritage.

17.2 : Other Pending Payables (See attached list as appendixes to these financial statements)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Sports Fund	23,531,869	9,050,000	8,292,820	15,239,049
General Deposit	12,928,960	5,802,200	2,839,941	15,891,219
Total	36,460,829	14,852,000	20,182,761	31,130,268

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATION

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:																							
1.	Unsupported Transfers to Other Government Units Examination of the payment vouchers reveals that the State Department transferred Ksh.48,220,000 to four (4) State Agencies as stimulus funds to cushion musicians and artists against adverse effects of the Covid-19 pandemic as per the Presidential Directive as analyzed below: <table><tr><th>Entity</th><th>Pv No.</th><th>Date</th><th>Amount (Ksh.)</th></tr><tr><td>Kenya Film Commission</td><td>004</td><td>10/06/2020</td><td>8,500,000</td></tr><tr><td>Kenya Cultural Centre</td><td>006</td><td>10/06/2020</td><td>18,120,000</td></tr><tr><td>National Museums of Kenya</td><td>005</td><td>10/06/2020</td><td>11,600,000</td></tr><tr><td>National Museums of Kenya</td><td>018</td><td>17/6/2020</td><td>10,000,000</td></tr><tr><td>Total</td><td></td><td></td><td>48,220,000</td></tr></table> However, no returns had been obtained from the beneficiaries as at the time of the audit in November, 2020. Therefore, it was not possible to ascertain whether these funds were received and utilized for the intended purposes.	Entity	Pv No.	Date	Amount (Ksh.)	Kenya Film Commission	004	10/06/2020	8,500,000	Kenya Cultural Centre	006	10/06/2020	18,120,000	National Museums of Kenya	005	10/06/2020	11,600,000	National Museums of Kenya	018	17/6/2020	10,000,000	Total			48,220,000	It is true that examination of the Payment Vouchers revealed that the State Department transferred Ksh. 48,220,000 to four (4) State Agencies as Stimulus funds to cushion musicians and artists against adverse effects of the Covid -19 pandemic. It is also true that, no returns had been obtained from the beneficiaries as at the time of the audit in November, 2020. I wish to state that all the four State Agencies have since availed the expenditure returns and they are available for audit verification.	Not Resolved 30th June, 2021
Entity	Pv No.	Date	Amount (Ksh.)																								
Kenya Film Commission	004	10/06/2020	8,500,000																								
Kenya Cultural Centre	006	10/06/2020	18,120,000																								
National Museums of Kenya	005	10/06/2020	11,600,000																								
National Museums of Kenya	018	17/6/2020	10,000,000																								
Total			48,220,000																								
2.	Unsupported Accounts Payables As disclosed in Note 12 to the financial statements, the statement of assets and liabilities reflects a balance of Ksh. 36,460,829 under accounts payables which includes an amount of Ksh. 4,544,668 in respect of retention money whose miscellaneous receipts were not availed and therefore, their ownership could not be confirmed.	We wish to state that out of the figure of Ksh. 4,544,668 an amount of Ksh 4,098,683.65 was deposit bank balances transferred to the State Department for Culture and Arts after the Ministry of Sports Culture and Arts was split into two State	Not Resolved	30th June, 2021																							

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (<i>Resolved</i> / <i>Not</i> <i>Resolved</i>)	Timeframe:
		Departments. The Department has since written to the State Department for Sports vide letters REF SDCH/AC/1 VOL.1(15) dated 19th November,2019, SDCH/AC/13 VOL.1(30) dated 8th July,2020 and SDCH /AC/13 VOL.1(31) dated 14th September ,2020 requesting them to avail details of the retentions in order to determine what the projects relate to for audit verification.		
		The balance of Ksh 445,984 relates to refurbishment services provided by Patience Services Limited and Miscellaneous Receipt No.6591167 has since been availed for audit verification.	Resolved	
3.	Unsupported Pending Bills Note 18.1 to the financial statements reflects pending bills amounting to Ksh. 56,506,211 that were not settled in the year under review but were carried forward to 2020/2021 financial year. The pending bills include an amount of Ksh. 25,104,887 that had no supporting documents.	We wish to state that the supporting documents for pending bills amounting to Ksh. 25,104,887 have since been availed for audit verification. •With regard to the pending bill of Ksh	Not Resolved	30th June, 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Further, included in the pending bills is Ksh. 14,596,148 payable to the Standard Group Limited for the advertisement of the Smithsonian Kenya Mambo Poa Event and hosting of a radio talk show dating back to 2014.	14,596,148, we have sought the intervention of the National Treasury on the same bill since it is not supported by a duly executed contract agreement. In addition, we have since requested for legal advice of the Solicitor General on the legality of the whole transaction and if necessary recovery of the already paid amount.		
	Examination of the payment details revealed that the initial contract sum of Ksh. 24,288,480 was not supported by a contract agreement and the amount payable of Ksh. 14,596,148 recorded in payables is overstated by Ksh. 864,025 as a result of erroneously capturing outstanding pending bill as Ksh.14,596,148 instead of Ksh.13,732,123. In addition, the payment voucher for Ksh. 14,596,148 had not been authorized and there was no order advertising space to confirm that the service was properly procured. In the circumstances, the accuracy and authenticity of total pending bills of Ksh.56,506,211 could not be confirmed.			
4.	Use of Goods and Services As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects an expenditure balance of Ksh. 224,795,180 under use of goods and services which includes an amount of Ksh. 36,677,852 in respect of rentals of produced assets.	We wish to state that the amount of Ksh 37,185,480 was a lease offer provided by Kenya National Library Services. A letter of offer was issued by the landlord to the State	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	However, the latter balance on rentals of produced assets excludes rent for the current year amounting to Ksh. 37,185,480 whose draft lease agreement had been disputed on the recommendation by the State Department for Housing and Urban Development, as the rent disclosed in the draft lease agreement was above the recommended rates for government to government entities.	Department for Culture and Heritage. The State Department for Housing and Urban Development informed the State Department for Culture and Heritage that the rate indicated by the landlord was above the recommended rates for government to government entities. •The amount can only be captured in the financial statements when the actual payment is made. •A lease agreement of Ksh 23,689,195.20 per annum has since been executed as per the recommendation of the State Department for Housing and Urban Development.		
1.1	Variance between IFMIS Generated Trial Balances and Financial Statements on Reported Cash and Cash Equivalents As previously reported, comparison between IFMIS generated cash balances and financial statements cash balances revealed unexplained variance as indicated below:	We wish to state that as indicated in Paragraph 1083.1 for financial year 2018/2019 the variances arose due to some bank statements not having been availed online by the time of the audit. The	Resolved	

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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For the year ended 30, June 2021.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:																																			
	<table border="1"> <thead> <tr> <th>Item</th><th>Codes</th><th>IFMIS Trial Balance Ksh.</th><th>Financial Statements Ksh.</th><th>Difference Ksh.</th></tr> </thead> <tbody> <tr> <td>Bank Balances</td><td>6530000</td><td>1,358,280,986</td><td>309,889</td><td>1,357,971,097</td></tr> <tr> <td>Bank Balances</td><td>6540000</td><td>127,827,672</td><td>77,700</td><td>127,749,972</td></tr> <tr> <td>Bank Balances</td><td></td><td></td><td></td><td></td></tr> <tr> <td>Bank Balances</td><td>6550000</td><td>43,828,373</td><td>26,426,654</td><td>17,401,719</td></tr> <tr> <td>Cash Balances</td><td>6580000</td><td>2,925,797,122</td><td>304,437</td><td>2,925,492,685</td></tr> <tr> <td>Total</td><td></td><td>4,455,734,153</td><td>27,118,680</td><td>4,428,615,473</td></tr> </tbody> </table> Management did not provide any explanation or reconciliation of these variances as at 30 June, 2020.	Item	Codes	IFMIS Trial Balance Ksh.	Financial Statements Ksh.	Difference Ksh.	Bank Balances	6530000	1,358,280,986	309,889	1,357,971,097	Bank Balances	6540000	127,827,672	77,700	127,749,972	Bank Balances					Bank Balances	6550000	43,828,373	26,426,654	17,401,719	Cash Balances	6580000	2,925,797,122	304,437	2,925,492,685	Total		4,455,734,153	27,118,680	4,428,615,473	department followed up with the National Treasury to avail the missing bank statements and the same were availed. The auto bank reconciliations were done and there are no more variances between the IFMIS generated Cash balances and financial statements Cash balances.		
Item	Codes	IFMIS Trial Balance Ksh.	Financial Statements Ksh.	Difference Ksh.																																			
Bank Balances	6530000	1,358,280,986	309,889	1,357,971,097																																			
Bank Balances	6540000	127,827,672	77,700	127,749,972																																			
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Bank Balances	6550000	43,828,373	26,426,654	17,401,719																																			
Cash Balances	6580000	2,925,797,122	304,437	2,925,492,685																																			
Total		4,455,734,153	27,118,680	4,428,615,473																																			
1.2	Construction of Civil Works As previously reported, and as disclosed in Note 9 to the financial statements, included in the acquisition of assets figure of Ksh. 70,874,612 as at 30 June, 2019 is an amount of Ksh. 40,000,000 being Development Grant transferred to the National Museums of Kenya for rehabilitation and upgrade of Tom Mboya Mausoleum in Rusinga Island, Homabay County. The National Museums of Kenya awarded the tender for construction to a local firm on 25 April, 2019 at a contract sum of Ksh. 45,457,740 thereby exceeding the budget by Ksh. 5,457,740, without prior approval by the State Department for Culture and Heritage who were the initiators of the	We wish to state the State Department disbursed a total amount of Ksh 50,713,125 to National Museums of Kenya for Rehabilitation and upgrade of Tom Mboya Mausoleum in Rusinga Island, Homabay county. Hence the contract sum of Ksh. 45,457,740 was within the budget	Resolved																																				

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	project. Consequently, the regularity of acquisition of assets figure of Ksh. 70,874,612 as at 30 June, 2019 could not be confirmed.			
	Acquisition of Assets As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects an expenditure balance of Ksh.29,000,466 which includes an amount of Ksh.4,199,000 paid to a company on 28 June, 2020 for purchase of a motor vehicle. The payment was made in advance without a bond/guarantee as required by Sections 146 and 147 of the Public Procurement and Asset Disposal Act, 2015. As at the time of audit in December, 2020, the vehicle had not been delivered to the State Department. No explanation was given as to why the vehicle had not been delivered. In the circumstances, it was not possible to confirm the probity of Ksh. 4,199,000 paid and if this was a proper charge to public funds.	We wish to state that a bank guarantee equivalent to the said amount of Ksh. 4,199,000 was provided to the State Department from Absa bank dated 20th November ,2020 which was valid for six months. •Unfortunately, the supplier was not able to deliver the vehicle due to the COVID-19 pandemic, with the factory in Europe closing from March until end of August 2020.The said amount has since been returned to the State Department.	Resolved	
	Incomplete Fixed Asset Register Annex 2 to the financial statements reflects a balance of Ksh. 253,274,467 being total historical cost of the assets owned by the State Department. An audit review of records supporting the assets revealed that, the asset register did not disclose serial numbers of the assets. Further, logbooks for fifteen (15) out of thirty-five (35) motor	It is true that, annex 2 to the financial statements reflects a balance of Ksh. 253,274,467 being total historical cost of the assets owned by the State Department.	Not Resolved	30th June,2021

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Annual Report and Financial Statements
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (<i>Resolved</i> / <i>Not Resolved</i>)	Timeframe:
	vehicles owned by the State Department were not availed for audit review. In addition, twelve (12) motor vehicles have been grounded at different locations for long and the State Department did not demonstrate any efforts to dispose the grounded vehicles to avoid further value loss. In the circumstances, it has not been possible to ascertain the accuracy and security of the assets worth Ksh. Ksh. 253,274,467.	It is also true that, an audit review of records supporting the assets revealed that, the asset register did not disclose serial numbers of the assets. Further, it is true that logbooks for fifteen (15) out of thirty-five (35) motor vehicles owned by the State Department were not availed for audit review. In addition, twelve (12) motor vehicles have been grounded at different locations for long. We wish to state that the asset register has since been updated to disclose serial numbers of the assets and the same is available for Audit Verification. •The logbooks for the State Department have been affected by the frequent reorganization of government ministries and		

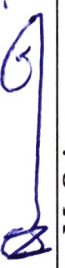
STATE DEPARTMENT FOR CULTURE AND HERITAGE
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (<i>Resolved</i> / <i>Not</i> <i>Resolved</i>)	Timeframe:
		agencies, hence the logbooks were left with the parent State Departments which bought the vehicles. Four (4) vehicles belonging to Permanent Presidential Music Commission (PPMC) were acquired through Gender and Social Services; Eight (8) for Kenya National Archives & Documentation Services and three (3) for Department of Culture were acquired through the then Home Affairs which is currently under the Ministry of Interior and Co-ordination of National Government (State Department for Correctional Services).		
		We have since requested the various State Departments to furnish us with the logbooks as required by the regulations. The State Department is also in the process of verifying the logbooks with the NTSA for purposes of being accorded duplicates.		

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For the year ended 30, June 2021.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (<i>Resolved</i> / <i>Not</i> <i>Resolved</i>)	Timeframe:
		•For the motor vehicles grounded at different locations for long, the State Department has since disposed seven (7) vehicles while the remaining ones did not pass reserve price threshold.		


Josephtha O. Mukobe (Ms.), CBS
Principal Secretary


Nelson M. Osioru
Assistant Accountant General
ICPAK Member Number: 7597

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Annual Report and Financial Statements
For the year ended 30, June 2021.

ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
A	B	C	D=a-c			
Supply of goods						
1. Caryvete Company	525,000	2020/2021	0	525,000	0	
2. Davissimon Enterprises	375,000	2020/2021	0	375,000	0	
3. Fahima Limited	268,500	2020/2021	0	268,500	0	
4. Lishareen Enterprises	217,200	2020/2021	0	217,200	0	
5. Sola Gratia Agencies	422,500	2020/2021	0	422,500	0	
6. Jowasha Enterprises	272,000	2020/2021	0	272,000	0	
7. Martinis Auto and General Supplies	150,000	2020/2021	0	150,000	0	
8. Davissimon Enterprises	430,850	2020/2021	0	430,850	0	
9. Shannada ventures	79,500	2020/2021	0	79,500	0	
10. Jowasha Enterprises	283,800	2020/2021	0	283,800	0	
11. Amgen General Supplies	159,325	2020/2021	0	159,325	0	
12. Computerways Limited	755,400	2019/2020	0	755,400	755,400	
13. Rex Kiosk	505,980	2019/2020	0	505,980	505,980	
14. Lonaco Agencies	1,350,000	2019/2020	0	1,350,000	1,350,000	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
15. Riset Investment Company	372,000	2019/2020	0	372,000	372,000	
16. Credos Supplies Ltd	962,000	2019/2020	0	962,000	962,000	
17. Media One Limited	868,580	2019/2020	0	868,580	868,580	
18. Semmco Limited	240,000	2019/2020	0	240,000	240,000	
19. Sarajo Agencies	100,000	2019/2020	0	100,000	100,000	
20. Computerways ltd	251,800	2019/2020	0	251,800	251,800	
21. Cloud world ltd	146,250	2019/2020	0	146,250	146,250	
22. Beneda Enterprises	2,565,210	2020/2021	0	2,565,210	0	
23. Beneda Enterprises	2,744,243.1	2020/2021	0	2,744,243.1	0	
24. Jomatex Investment Limited	250,913.8	2020/2021	0	250,913.8	0	
25. Tenrique Investments	184,470	2020/2021	0	184,470	0	
26. Government Printers	41,040	2020/2021	0	41,040	0	
Sub-Total	14,521,562	-	0	14,521,562	5,552,010	
Supply of services			0			
27. Burchs Resort Naivasha Limited	338,800	2020/2021	0	338,800	0	
28. Charleka Enterprises	120,000	2020/2021	0	120,000	0	
29. Machakos University	647,500	2020/2021	0	647,500	0	
30. Vencar Logistics	250,000	2020/2021	0	250,000	0	

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
31. Zipjoe Agencies	28,970	2020/2021	0	28,970	0	
32. Finelyx Enterprises	196,200	2020/2021	0	196,200	0	
33. Jubilly Tours and Travel	22,980	2020/2021	0	22,980	0	
34. Jubilly Tours and Travel	75,100	2020/2021	0	75,100	0	
35. Jubilly Tours and Travel	25,890	2020/2021	0	25,890	0	
36. Jubilly Tours and Travel	26,665	2020/2021	0	26,665	0	
37. Intellihub technological sysytems	121,980	2020/2021	0	121,980	0	
38. National youth service	196,650	2020/2021	0	196,650	0	
39. Kenya Broadcasting Corporation	886,206.9	2020/2021	0	886,206.9	0	
40. Kenma Homecare Services	116,027.49	2020/2021	0	116,027.49	0	
41. Toyota Kenya Limited	210,498	2020/2021	0	210,498	0	
42. Jubilly Tours and Travel	58,600	2020/2021	0	58,600	0	
43. Bigman Travel and Holidays	32,500	2020/2021	0	32,500	0	
44. Bigman Travel and Holidays	33,000	2020/2021	0	33,000	0	
45. Jubilly Tours and Travel	99,360	2020/2021	0	99,360	0	
46. Kenma Homecare Services	116,027	2020/2021	0	116,027	0	
47. Zipjoe Agencies	89,690	2020/2021	0	89,690	0	
48. Snowflake Travels Limited	1,111,800	2020/2021	0	1,111,800	0	

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
49. Telkom Limited	953,644.65	2020/2021	0	953,644.65	0	
50. Kenya National Library Services	31,507,892.40	2020/2021	0	31,507,892.40	0	
51. Presbyterian Guest House	270,000	2019/2020	0	270,000	270,000	
52. Jehoh Trading Company Limited	667,500	2019/2020	0	667,500	667,500	
53. African Marsh Safaris & Travel Limited	581,000	2019/2020	0	581,000	581,000	
54. National Council Of The Kenya Young Men's Christian Association [YMCA]	420,000	2019/2020	0	420,000	420,000	
55. Kisumu Hotel Maseno University]	437,000	2019/2020	0	437,000	437,000	
56. Kenya School Of Government Embu	237,500	2019/2020	0	237,500	237,500	
57. Kenya Institute Of Curriculum Development [KICD]	150,000	2019/2020	0	150,000	150,000	
58. Snowflake Travels Limited	289,856	2019/2020	0	289,856	289,856	
59. Panorama Park Hotel Limited	87,000	2019/2020	0	87,000	87,000	
60. IBIS Nyeri Limited	200,000	2019/2020	0	200,000	200,000	
61. Snowflake Travels Limited	278,644	2019/2020	0	278,644	278,644	
62. Courier International Limited	91,052	2019/2020	0	91,052	91,052	
63. National Museums Of Kenya	250,000	2019/2020	0	250,000	250,000	
64. African Touch Safaris	22,470	2019/2020	0	22,470	22,470	
65. Intercontinental Nairobi	58,500	2019/2020	0	58,500	58,500	
66. Ice Clean Care Group Company Limited	150,839	2019/2020	0	150,839	150,839	

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
67. Eagle Palace Hotel	188,000	2019/2020	0	88,000	188,000	
68. Government Guest House Garissa	99,500	2019/2020	0	99,500	99,500	
69. Eagles Haven Hotel	360,000	2019/2020	0	360,000	360,000	
70. Art & Finance	88,000	2019/2020	0	88,000	88,000	
71. Bukaki Investments Limited	360,000	2019/2020	0	360,000	360,000	
72. Coast Development Authority	194,000	2019/2020	0	194,000	194,000	
73. Jubilly Tours and Travel	97,350	2019/2020	0	97,350	97,350	
74. Toyota Kenya Limited	76,840	2019/2020	0	76,840	76,840	
75. The Standard Group Limited	14,596,147.50	-	0	14,596,147.50	14,596,147.50	
76. Toyota Kenya Limited	78,570	2019/2020	0	78,570	78,570	
77. Lake Naivasha Panaroma Park Hotel	432,000	2019/2020	0	432,000	432,000	
78. Lake Naivasha Panaroma Park Hotel	432,000	2019/2020	0	432,000	432,000	
79. Commissioner of Income Tax	133,795.2	2019/2020	0	133,795.2	133,795.2	
80. Macrintel Systems	459,400	2019/2020	0	459,400	459,400	
81. Microfilm Equipments	660,000	2019/2020	0	660,000	660,000	
82. Groupworth Autoworld K Ltd	280,000	2019/2020	0	280,000	280,000	
83. Marki Investments	51,889	2019/2020	0	51,889	51,889	
Sub-Total	59,915,834.14	-	0	59,915,834.14	22,268,282.70	
Grand Total	74,437,396.04	-	0	74,437,396.04	27,820,292.70	

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended 30, June 2021.

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2020/21
Land					
Buildings and structures	94,462,540	0	0	0	94,462,540
Transport equipment	62,735,994	0	0	0	62,735,994
Office equipment, furniture and fittings	35,674,531	4,488,152	0	0	40,162,683
Machinery and Equipment	59,963,462	0	0	0	59,963,462
Purchase of Specialised Plant, Equipment and Machinery	0	17,050,418	0	0	17,050,418
Total	253,274,467	21,538,570	0	0	274,813,037

The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the State Department.

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Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kenya National Library Services	Promote, establish, equip, manage, maintain and develop libraries in Kenya.	Ms Josephta Mukobe	661,010,000	Yes
2	Kenya Cultural Centre	To provide for the performances of music, drama and dancing.	Ms Josephta Mukobe	35,500,000	Yes
3	Institute of Primate Research	To undertake biomedical research for improved human health and conservation.	Ms Josephta Mukobe	33,800,000	Yes
4	National Museum of Kenya	To collect, preserve, study, document and present Kenya's past and present cultural and natural heritage.	Ms Josephta Mukobe	1,006,510,000	Yes
5	Natural product Industry Initiative.	Value addition of locally developed natural products and business expertise.	Ms Josephta Mukobe	55,200,000	Yes
		Total		1,792,020,000	

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Annual Report and Financial Statements
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ANNEX 4- 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
- GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance Comparison Report

Entity: 1134-State Department for Heritage

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1140511 Licences under the Communications Act	0.00	0.00	0.00	0.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	0.00	0.00	0.00
1140000 Taxes on Goods and Services	0.00	0.00	0.00	0.00
1420299 Other Receipts from Administrative Fees and Charges	0.00	167,249,328.00	0.00	375,544,698.00
1420200 Administrative Fees and Charges	0.00	167,249,328.00	0.00	375,544,698.00
1420328 Single Business Licences	0.00	0.00	0.00	0.00
1420329 Educational Visits Fees	0.00	213,995.00	0.00	1,044,590.00
1420300 Administrative Fees and Charges collected as AIA	0.00	213,995.00	0.00	1,044,590.00
1420000 Sales of Goods and Services	0.00	167,463,323.00	0.00	376,589,288.00
2110101 Basic Salaries - Civil Service	144,061,983.75	0.00	131,665,422.35	0.00
2110100 Basic Salaries - Permanent Employees	144,061,983.75	0.00	131,665,422.35	0.00
2110202 Casual Labour - Others	7,412,367.20	0.00	5,353,352.50	0.00
2110200 Basic Wages - Temporary Employees	7,412,367.20	0.00	5,353,352.50	0.00
2110301 House Allowance	56,362,488.00	0.00	50,466,317.45	0.00
2110302 Horaria	160,000.00	0.00	0.00	0.00
2110309 Special Duty Allowance	2,960,888.15	0.00	2,960,807.00	0.00
2110311 Transfer Allowance	1,062,060.00	0.00	929,450.50	0.00
2110314 Transport Allowance	20,971,380.95	0.00	16,021,362.70	0.00
2110315 Extreneous Allowance	0.00	0.00	0.00	0.00
2110320 Leave Allowance	3,105,090.50	0.00	2,854,728.20	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	84,621,907.60	0.00	73,232,665.85	0.00
2110000 Wages and Salary Contributions	236,096,258.55	0.00	210,251,440.70	0.00
2210101 Electricity	2,696,229.95	0.00	2,927,434.70	0.00
2210102 Water and Sewerage Charges	1,052,737.55	0.00	833,722.85	0.00
2210100 Utilities, Supplies and Services	3,748,967.50	0.00	3,761,157.55	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	4,682,908.60	0.00	5,566,931.90	0.00
2210202 Internet Connections	848,477.00	0.00	1,040,044.00	0.00
2210203 Courier & Postal Services	107,445.00	0.00	84,154.00	0.00
2210200 Communication, Supplies and Services	5,638,830.60	0.00	6,691,129.90	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	18,273,664.00	0.00	13,847,585.00	0.00
2210302 Accommodation - Domestic Travel	17,677,784.00	0.00	14,901,386.00	0.00
2210303 Daily Subsistence Allowance	17,637,236.00	0.00	14,089,385.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	76,085.00	0.00	158,400.00	0.00
2210307 Passage & Transfer Expenses	68,950.00	0.00	182,190.00	0.00
2210308 Local Presidential Visits	8,900,022.00	0.00	6,985,600.00	0.00
2210309 Field Allowance	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	62,633,741.00	0.00	50,164,546.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	2,479,258.00	0.00	8,297,107.50	0.00
2210402 Accommodation	189,280.00	0.00	2,094,101.00	0.00
2210403 Daily Subsistence Allowance	244,684.00	0.00	3,662,263.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,913,222.00	0.00	14,053,471.50	0.00
2210501 International News Services	24,402.50	0.00	10,949.00	0.00
2210502 Publishing & Printing Services	412,950.00	0.00	855,661.95	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	502,521.00	0.00	1,452,150.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	20,000.00	0.00	129,000.00	0.00
2210505 Trade Shows and Exhibitions	3,972,763.00	0.00	7,828,855.00	0.00
2210506 Purchase of Curios	0.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	4,932,636.50	0.00	10,276,615.95	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210603 Rents and Rates - Non-Residential	38,716,781.00	0.00	36,677,852.45	0.00
2210604 Hire of Transport, Equipment	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	38,716,781.00	0.00	36,677,852.45	0.00
2210701 Travel Allowance	1,019,810.00	0.00	2,125,515.55	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	886,850.00	0.00	207,000.00	0.00
2210703 Production and Printing of Training Materials	541,420.00	0.00	96,050.00	0.00
2210704 Hire of Training Facilities and Equipment	140,360.00	0.00	11,300.00	0.00
2210706 Book Allowance	138,125.00	0.00	207,400.00	0.00
2210707 Project Allowance	57,000.00	0.00	68,700.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	29,000.00	0.00	230,000.00	0.00
2210711 Tuition Fees Allowance	1,066,625.00	0.00	2,120,220.00	0.00
2210799 Training Expenses - Other (Bud	137,100.00	0.00	6,251,050.00	0.00
2210700 Training Expenses	4,016,290.00	0.00	11,317,235.55	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,858,436.00	0.00	11,735,958.50	0.00
2210802 Boards, Committees, Conferences and Seminars	10,387,664.00	0.00	8,640,158.05	0.00
2210805 National Celebrations	25,259,553.00	0.00	24,130,516.50	0.00
2210809 Board Allowance	9,183.00	0.00	70,000.00	0.00
2210800 Hospitality Supplies and Servi	42,514,836.00	0.00	44,576,633.05	0.00
2211001 Medical Drugs	64,000.00	0.00	99,400.00	0.00
2211004 Fungicides, Insecticides and Sprays	120,804.00	0.00	266,600.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	2,093,180.00	0.00	165,000.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	3,813,234.00	0.00	2,808,475.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	5,881,953.00	0.00	5,194,400.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	559,724.00	0.00	747,700.00	0.00
2211023 Supplies for Production	5,206,442.00	0.00	5,644,542.00	0.00
2211030 Supplies for Women Trainees	1,700,500.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	19,439,837.00	0.00	14,926,117.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,932,782.00	0.00	4,722,835.25	0.00
2211102 Supplies and Accessories for Computers and Printers	1,257,055.00	0.00	3,688,589.50	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	359,550.00	0.00	381,970.00	0.00
2211199 Office and General Supplies -	0.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	5,549,387.00	0.00	8,793,394.75	0.00
2211201 Refined Fuels and Lubricants for Transport	5,578,966.05	0.00	5,030,396.60	0.00
2211200 Fuel Oil and Lubricants	5,578,966.05	0.00	5,030,396.60	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	10,144,363.95	0.00	9,505,498.95	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	59,300.00	0.00
2211310 Contracted Professional Services	137,996.00	0.00	745,827.90	0.00
2211311 Contracted Technical Services	0.00	0.00	804,937.10	0.00
2211320 Temporary Committee Expenses	1,190,000.00	0.00	0.00	0.00
2211321 Parking charges	1,382,664.00	0.00	0.00	0.00
2211300 Other Operating Expenses	12,855,023.95	0.00	11,115,563.95	0.00
2210000 Goods and Services	208,538,518.60	0.00	217,384,114.25	0.00
2220101 Maintenance Expenses - Motor Vehicles	4,278,742.25	0.00	4,610,053.00	0.00
2220100 Routine Maintenance - Vehicles	4,278,742.25	0.00	4,610,053.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	80,000.00	0.00	459,973.00	0.00
2220202 Maintenance of Office Furniture and Equipment	410,258.00	0.00	487,328.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	307,348.00	0.00	271,156.90	0.00
2220209 Minor Alterations to Buildings and Civil Works	1,175,000.00	0.00	1,479,815.00	0.00
2220210 Maintenance of Computers,	504,785.00	0.00	102,740.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Software, and Networks				
2220200 Routine Maintenance - Other Assets	2,477,391.00	0.00	2,801,012.90	0.00
2220000 Routine Maintenance	6,756,133.25	0.00	7,411,065.90	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	1,943,969,328.00	0.00	2,791,424,698.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,943,969,328.00	0.00	2,791,424,698.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	15,300,000.00	0.00	474,400,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	15,300,000.00	0.00	474,400,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	1,959,269,328.00	0.00	3,265,824,698.00	0.00
2710102 Gratuity - Civil Servants	3,939,695.15	0.00	1,789,318.30	0.00
2710100 Government Pension and Retirement Benefits	3,939,695.15	0.00	1,789,318.30	0.00
2710000 Social Security Benefits	3,939,695.15	0.00	1,789,318.30	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	9,925,546.20	0.00
3110300 Refurbishment of Buildings	0.00	0.00	9,925,546.20	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	4,199,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	4,199,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	2,447,050.00	0.00	14,875,920.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	2,041,102.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	4,488,152.00	0.00	14,875,920.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	17,050,418.10	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	17,050,418.10	0.00	0.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	21,538,570.10	0.00	29,000,466.20	0.00
3520204 Sale of Goods and Fees for Services	0.00	4,000.00	0.00	500,000.00
3520200 Receipts from the Sale of Other Inventories, Stocks, and Commodities	0.00	4,000.00	0.00	500,000.00
3520000 Receipts from Sales of Inventories	0.00	4,000.00	0.00	500,000.00
6530101 Ministry HQ Recurrent Bank A/C	184,499.00	0.00	925,918.00	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	2,422.00
6530100 Recurrent Bank Accounts	184,499.00	0.00	925,918.00	2,422.00
6530000 Recurrent Bank Accounts	184,499.00	0.00	925,918.00	2,422.00
6540101 Ministry HQ Development Bank A	81.90	0.00	133,794.80	0.00
6540100 Development Bank Accounts	81.90	0.00	133,794.80	0.00
6540000 Development Bank Accounts	81.90	0.00	133,794.80	0.00
6550101 Ministry HQ Deposit Bank A/C	56,598,887.00	0.00	33,789,259.00	0.00
6550145 Sports, Arts and Social Development Fund	0.00	145,608,739.00	0.00	126,072,330.00
6550146 Sports, Arts and Social Development Fund-expense	120,140,120.00	0.00	128,743,900.00	0.00
6550100 Deposit Bank Accounts	176,739,007.00	145,608,739.00	162,533,159.00	126,072,330.00
6550000 Deposit Bank Account	176,739,007.00	145,608,739.00	162,533,159.00	126,072,330.00
6580101 Cash	0.00	0.00	54,810.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	54,810.00	0.00
6580000 Cash in Hand	0.00	0.00	54,810.00	0.00
6710103 Salary advance	0.00	0.00	43,245.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	43,245.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	43,245.00	0.00
6740101 Prepayment	0.00	0.00	0.00	103,000.00
6740102 R/D Cheques	0.00	0.00	103,000.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	103,000.00	103,000.00
6740000 Other Debtors & Pre-payments	0.00	0.00	103,000.00	103,000.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	50,000.00	0.00	0.00	0.00
6760100 Imprests	50,000.00	0.00	0.00	0.00
6760000 Government Imprests	50,000.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	36,683.75	0.00	0.00	0.00
6780100 Suspense & Clearance Account	36,683.75	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6780000 Suspense & Clearance Account	36,683.75	0.00	0.00	0.00
6790101 Materials A/C	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	30,036,979.95	0.00	5,679,393.45
7310100 General Deposits Items	0.00	30,036,979.95	0.00	5,679,393.45
7310000 Deposits	0.00	30,036,979.95	0.00	5,679,393.45
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320125 Emergency Response Fund	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	133,795.20
7380102 VAT Withholding	0.00	0.00	0.00	233,785.65
7380100	0.00	0.00	0.00	367,580.85
7380000 Withholding Taxes	0.00	0.00	0.00	367,580.85
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	97,388,784.30	0.00	0.00	5,782,366.50
7390100 System Required Liabilities	97,388,784.30	0.00	0.00	5,782,366.50
7399999 Cash Clearing A/c	0.00	97,082,739.35	0.00	24,631,488.20
7399900	0.00	97,082,739.35	0.00	24,631,488.20
7390000 System Required Liabilities A/cs	97,388,784.30	97,082,739.35	0.00	30,413,854.70
9910101 Provision for Encumbrance	0.00	0.00	243,986.70	0.00
9910100 General Provisions	0.00	0.00	243,986.70	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	9,759,094,432.65	0.00	7,490,151,986.85
9910200 Exchequer Provisions	0.00	9,759,094,432.65	0.00	7,490,151,986.85
9910000 Provisions	0.00	9,759,094,432.65	243,986.70	7,490,151,986.85
9999999 Consolidated Fund	7,488,752,654.35	0.00	4,134,180,839.00	0.00
9999900	7,488,752,654.35	0.00	4,134,180,839.00	0.00
9990000 Opening Balance Reserves	7,488,752,654.35	0.00	4,134,180,839.00	0.00
Total	10,199,290,213.95	10,199,290,213.95	8,029,879,855.85	8,029,879,855.85

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 15-JUL-21

REC - State Department For Heritage

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000386207

Balance as per bank certificate	184,499.15
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	184,499.15

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 15-JUL-21

REC - State Department For Heritage

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000386207

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

DO NOT RECORD IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		

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

Receipts		Amount
No	Date	
Total		

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

Cheque		Amount
No	Date	
Total		

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

Receipts		Amount
No	Date	
Total		

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 15-JUL-21

DEV - STATE DEPARTMENT FOR HERITAGE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000386215

Balance as per bank certificate	81.90
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	363,096.80
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	363,096.80
Bank Balance as per Cash Book	81.90

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

Bank Balance as per Cash Book

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 15-JUL-21

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000386215

DEV - STATE DEPARTMENT FOR HERITAGE

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

CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amo
No	Date		

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

Receipts		Amount
No	Date	
NONREF	07-JUL-21	202 REFUNDS RTGS
Total		363,096.80

363,096.80

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

Cheque		Amount
No	Date	
Total		

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

Receipts		Amount
No	Date	
FT21188ZPHR9	07-JUL-21	
Total		363,096.80

363,096.80

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

DEP - STATE DEPARTMENT FOR HERITAGE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000386223

Balance as per bank certificate	15,891,219.10
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques).	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	15,891,219.10

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

DEP - STATE DEPARTMENT FOR HERITAGE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000386223

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

CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amo
No	Date		
</			

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

Receipts		Amount
No	Date	
Total		

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

Cheque		Amount
No	Date	
Total		

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

Receipts		Amount
No	Date	
Total		

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BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

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Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000442239

Balance as per bank certificate	15,239,049.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	275,800.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	275,800.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	15,239,049.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000442239

Too Many row

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

CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		</	

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

Receipts		Payee	Amount
No	Date		
FT20359P2XX2	24-DEC-20	Transfer	112,000.00
FT20359RGCWF	24-DEC-20	Transfer	112,000.00
NONREF	20-JAN-21	202 REFUNDS RTGS	51,800.00
Total			275,800.00

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

Cheque		Payee	Amount
No	Date		
35000202	24-DEC-20	Outward KEPSS MT 103 /BENM/ ESTHER	112,000.00
35000202	24-DEC-20	NYABIAGE NYAOSI IMP 3871016	112,000.00
35000210	20-JAN-21	Outward KEPSS MT 103 /BENM/ ESTHER	51,800.00
		NYABIAGE NYAOSI IMP 3871016	
		Outward KEPSS MT 103 /BENM/ GRACE	
		WANGECHI GITURU IMP 3871022	
Total			275,800.00

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

Receipts			Amount
No	Date		
Total			

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
BANK RECONCILIATION AS AT 30.06.2021
SDH RECURRENT 1134

BANK: CENTRAL BANK OF KENYA

AC/NO - 1000386207	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		70,703,216.65
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	85,535,925.65	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	85,535,925.65
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	15,017,208.35	15,017,208.35
BANK BALANCE AS PER CASH BOOK		184,499.35

I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....  Date..... 15/07/2021

Checked by:

Signature.....  Date..... 15/07/21

STATE DEPARTMENT FOR HERITAGE

P.O BOX 89489-0100

NAIROBI

PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

AS AT 30TH JUNE, 2021

DATE	DESCRIPTION	CB NO.	AMOUNT
30/06/2021	ROSE NDULA	1857	10,000.00
30/06/2021	ROBERT WAWERU	1858	10,000.00
30/06/2021	SAMUEL SIKOTI	1859	12,600.00
30/06/2021	ALEX EVOGE	1860	14,700.00
30/06/2021	ELIUD KISIKONI	1861	14,700.00
30/06/2021	WILLIAM KIAGE	1862	14,700.00
30/06/2021	NERBERT ABABU	1863	14,700.00
30/06/2021	GEOFFREY GITURU	1864	14,700.00
30/06/2021	EVERLYN KAGEHA	1865	14,700.00
30/06/2021	ALFRIDAH OCHARO	1866	14,700.00
30/06/2021	EZEKIEL ONDUTO	1867	14,700.00
30/06/2021	EVERLYN MOGUSU	1868	14,700.00
30/06/2021	STELLA MORAA	1869	16,800.00
30/06/2021	SELINE ADEDE	1870	18,900.00
30/06/2021	EMILY LANGO	1871	20,000.00
30/06/2021	ALFRIDAH OCHARO	1872	20,000.00
30/06/2021	TABITHA THUO	1873	20,000.00
30/06/2021	GRACE WANGECHI	1874	20,400.00
30/06/2021	FREDRICK ODHIAMBO	1875	25,000.00
30/06/2021	WINCLIFFE MWANGI	1876	25,200.00
30/06/2021	PHYLLIS CHEDEYE	1877	25,200.00
30/06/2021	VIRGINIA MUTHONI	1878	25,200.00
30/06/2021	EMILY LANGO	1879	25,200.00
30/06/2021	ANGELINE KWENA	1880	25,200.00
30/06/2021	CATHERINE WANGECHI	1881	25,200.00
30/06/2021	JEFFREY WANGOLIKO	1882	25,200.00
30/06/2021	SAID DAWE	1883	25,200.00
30/06/2021	MARY MUKETI	1884	25,200.00
30/06/2021	FLORA LOKATU	1885	25,200.00
30/06/2021	GRACE WANGECHI	1886	25,200.00
30/06/2021	MARGAET KARANJA	1887	25,200.00
30/06/2021	FREDRICK ODHIAMBO	1888	25,200.00
30/06/2021	WILLIAM KIAGE	1889	30,000.00
30/06/2021	EZEKIEL ONDUTO	1890	30,000.00
30/06/2021	NELSON MOSE	1891	31,500.00
30/06/2021	STEPHEN MUTHUMA	1892	31,500.00
30/06/2021	MARTHA NANGA	1893	31,500.00
30/06/2021	ESTHER NYAOSI	1894	31,500.00

30/06/2021	EUNICE NJAGI	1895	31,500.00
30/06/2021	STELLA MORAA	1896	31,500.00
30/06/2021	EVERLYN MOGUSU	1897	31,500.00
30/06/2021	STEPHEN MAU	1898	37,800.00
30/06/2021	CHARLES WAMBIA	1899	37,800.00
30/06/2021	JOSEPH MWANGI	1900	37,800.00
30/06/2021	JOHN ODHIAMBO	1901	37,800.00
30/06/2021	JOSEPH TA MUKOBE	1902	43,800.00
30/06/2021	BETTY ADIELI	1903	50,000.00
30/06/2021	RUTH MUIYORO	1904	50,000.00
30/06/2021	PHYLLIS CHEDEYE	1905	50,000.00
30/06/2021	BETTY ADIELI	1906	50,000.00
30/06/2021	ESTHER MWANYAMA	1907	50,000.00
30/06/2021	LEONARD LOGOVANE	1908	50,000.00
30/06/2021	SAID DAWE	1909	50,400.00
30/06/2021	DINAH KINYUA	1910	56,000.00
30/06/2021	NATHAN MWITI	1911	70,000.00
30/06/2021	AL HAJJ ADAN	1912	70,000.00
30/06/2021	NELSON MOSE	1913	84,000.00
30/06/2021	ESTHER NYAOSI	1914	90,000.00
30/06/2021	WILLIAM KIAGE	1915	100,000.00
30/06/2021	CHARLES WAMBIA	1916	100,800.00
30/06/2021	ADAN WACHU	1917	112,000.00
30/06/2021	P.A.Y.E - A. WACHU	1917	48,000.00
30/06/2021	MARY MUKETI	1918	245,000.00
30/06/2021	EMILY LANGO	1919	280,000.00
30/06/2021	HELLEN NKAISERY	1920	300,000.00
30/06/2021	ADAN WACHU	1921	448,000.00
30/06/2021	BEATRICE ONYANGO	1922	456,000.00
30/06/2021	WILLIAM KIAGE	1923	476,000.00
30/06/2021	DANSON SIMIYU	1924	480,000.00
30/06/2021	TERESIA NJUGUNA	1925	496,500.00
30/06/2021	SAID DAWE	1926	546,000.00
30/06/2021	GEORGE OMBATI	1927	824,400.00
30/06/2021	EVERLYN MOGUSU	1928	840,000.00
30/06/2021	PATRICIA TIBIN	1929	1,125,600.00
30/06/2021	TURKENYA SAFARIS	1930	1,200,000.00
30/06/2021	GEORGE OMBATI	1931	1,325,200.00
30/06/2021	DOROTHY MASHIPEI	1932	1,528,100.00
30/06/2021	P.A.Y.E - D. MASHIPEI	1932	654,900.00
30/06/2021	GEOFFREY GITURU	1933	60,500.00
30/06/2021	GEOFFREY GITURU	1934	10,010.00
30/06/2021	CATHERINE KARUOYA	1934	10,010.00
30/06/2021	JECKONIA NDNJI	1934	9,687.10
30/06/2021	RUTH MUIYORO	1934	10,010.00
30/06/2021	SELINE ADEDE	1934	9,498.25
30/06/2021	BARNABAS SWANYA	1934	10,059.20

30/06/2021	WILLIAM KIAGE	1934	9,068.70
30/06/2021	EVERLYN MWAMBURI	1934	9,371.85
30/06/2021	TIMOTHY NYAGA	1934	10,638.35
30/06/2021	JOSHUA LENGGERDED	1934	8,596.10
30/06/2021	YUNIA OMOTE	1934	7,867.15
30/06/2021	RUTH NDALIRO	1934	8,970.75
30/06/2021	P.A.Y.E	1934	12,643.05
30/06/2021	BWANA TRADERS	1935	67,972.40
30/06/2021	VAT - BWANA TRADER	1935	6,707.60
30/06/2021	KRONIX INTERNATIONAL	1936	56,896.55
30/06/2021	VAT - KRONIX INTERNATIONAL		3,103.45
30/06/2021	MINDERS TOUCH INVESTMENT	1937	77,237.05
30/06/2021	VAT - MINDERS TOUCH		4,212.95
30/06/2021	ROSEBE ENTERPRISES	1938	179,499.15
30/06/2021	VAT - ROSEBE ENTERPRISES		9,790.85
30/06/2021	SOTERIA GOLDEN VENTURES	1939	492,629.30
30/06/2021	VAT- SOTERIA GOLDEN		26,870.70
30/06/2021	DORO SUPPLIES	1940	196,293.10
30/06/2021	VAT DORO SUPPLIES		10,706.90
30/06/2021	MOREGA COMPANY	1941	436,206.90
30/06/2021	VAT MOREGE CO.		23,793.10
30/06/2021	STEJAPAT ENTERPRISES	1942	356,788.80
30/06/2021	VAT - STEJAPAT		19,461.20
30/06/2021	AMWAK ENTERPRISES	1943	219,525.85
30/06/2021	VAT -AMWAK ENT.		11,974.15
30/06/2021	TERRYLAND GENERAL SUPPLY	1944	616,189.65
30/06/2021	VAT - TERRYLAND		33,610.35
30/06/2021	INTERMASS STATIONERS	1945	66,175.45
30/06/2021	VAT INTERMASS		3,609.55
30/06/2021	SIMPLY SAVE INVESTMENT	1946	55,474.15
30/06/2021	VAT - SIMPLY SAVE		3,025.85
30/06/2021	KARISMU VENTURES	1947	284,482.75
30/06/2021	VAT - KARISMU		15,517.25
30/06/2021	MOUDOLEEN GENERAL MERCH	1948	237,068.95
30/06/2021	VAT - MOUDOLEEN		12,931.05
30/06/2021	PANCY PAN ENTERPRISES	1949	559,482.75
30/06/2021	VAT PANCY PAN		30,517.25
30/06/2021	MC NESH GENERAL MERCHANT	1950	140,325.85
30/06/2021	VAT - MC NESH		7,654.15
30/06/2021	FINTON LOGISTICS LTD	1951	396,379.30
30/06/2021	VAT - FINTON		21,620.70
30/06/2021	SOLOOGA GENERAL SUPPLIES	1952	142,336.20
30/06/2021	VAT - SOLOOGA GENERAL		7,763.80
30/06/2021	PONG AGENCIES LTD	1953	161,870.70
30/06/2021	VAT - PONG AGENCIES		8,829.30
30/06/2021	ROKEMAH INVESTMENTS	1954	341,379.30
30/06/2021	VAT - ROKEMAH		18,620.70

30/06/2021	INTERMASS STATIONERS	1955	338,253.80
30/06/2021	VAT INTERMASS		
30/06/2021	SPRILES ENTERPRISES	1956	18,450.20
30/06/2021	VAT - SPRILES		71,120.70
30/06/2021	JOWASHA ENTERPRISES	1957	3,879.30
30/06/2021	VAT - JOWASHA		784,844.30
30/06/2021	WOOF ENTERPRISES	1958	42,809.70
30/06/2021	VAT - WOOF		225,215.50
30/06/2021	NSSF	1959	12,284.50
30/06/2021	VAT - NSSF		564,470.70
30/06/2021	TOTAL KENYA	1960	30,789.30
30/06/2021	VAT - TOTAL		5,247,758.60
30/06/2021	SULLIVA VENTURES	1961	286,241.40
30/06/2021	VAT - SULLIVA		585,275.85
30/06/2021	SOLA GRATIA AGENCIES	1962	31,924.15
30/06/2021	VAT - SOLA GRATIA		777,586.20
30/06/2021	NAINAX SOLUTIONS	1963	42,413.80
30/06/2021	VAT - NAINAX		106,681.05
30/06/2021	SOLA GRATIA AGENCIES	1964	5,818.95
30/06/2021	VAT - SOLA GRATIA		125,551.70
30/06/2021	MIGGAN ENTERPRISES	1965	6,848.30
30/06/2021	VAT - MIGGAN		142,952.60
30/06/2021	JOHUB GENERAL SUPPLIES	1966	7,797.40
30/06/2021	VAT - JOHUB		60,452.60
30/06/2021	INSIDE AFRICA FASHIONS	1967	3,297.40
30/06/2021	VAT - INSIDE AFRICA		702,672.40
30/06/2021	INSIDE AFRICA FASHIONS	1968	38,327.60
30/06/2021	VAT - INSIDE AFRICA		722,586.20
30/06/2021	RELIANT SYSTEMS LTD	1969	39,413.80
30/06/2021	VAT - RELIANT		199,564.65
30/06/2021	SPORTS INTERNATIONAL	1970	10,885.35
30/06/2021	VAT SPORTS INT'L		565,219.85
30/06/2021	ATUJO AGENCIES LTD	1971	30,830.15
30/06/2021	VAT - ATUJO		470,297.40
30/06/2021	MARKITECH SUPPLIES LTD	1972	25,652.60
30/06/2021	VAT - MARKITECH		1,224,500.80
30/06/2021	NSSF	1973	63,336.20
30/06/2021	AFRICAN TOUCH SAFARIS	1974	113,100.00
30/06/2021	MONTAGNE TOUCH SAFARIS	1975	89,345.00
30/06/2021	KPLC	1976	47,610.00
30/06/2021	NAIROBI WATER	1977	120,000.00
30/06/2021	NATION MEDIA	1978	47,710.80
30/06/2021	TELKOM KENYA	1979	24,402.50
30/06/2021	HEAD POSTMASTER GENERAL	1980	40,306.40
30/06/2021	SNOWFLAKES TRAVELS	1981	18,900.00
30/06/2021	INSTITUTE OF CERTIFIED PUBLI	1982	98,980.00
30/06/2021	NATIONAL OIL CORP.	1983	390,000.00
			1,100,626.00

30/06/2021	FLASHCOM SECURITY	1984	60,689.65
30/06/2021	VAT - FLASHCOM		3,310.35
30/06/2021	DECHRIP EAST AFRICA LTD	1985	87,859.80
30/06/2021	VAT - DECHRIP		4,792.35
30/06/2021	DECHRIP EAST AFRICA LTD	1986	236,839.50
30/06/2021	VAT - DECHRIP		12,918.50
30/06/2021	JIMMON CLEANING SERVICES	1987	161,206.90
30/06/2021	VAT - JIMMON		8,793.10
30/06/2021	JERICH HAND CRAFTS	1988	416,782.40
30/06/2021	VAT - JERICH		22,733.60
30/06/2021	KENMA HOMECARE SERVICES	1989	110,025.60
30/06/2021	VAT - KENMA		6,001.40
30/06/2021	TOYOTA KENYA LTD	1990	175,436.70
30/06/2021	VAT - TOYOTA		9,569.30
30/06/2021	TOYOTA KENYA LTD	1991	90,041.65
30/06/2021	VAT - TOYOTA		4,911.35
30/06/2021	URYSIA LTD	1992	95,490.30
30/06/2021	VAT - URYISIA		5,208.55
30/06/2021	ICDC	1993	2,237,400.00
30/06/2021	VAT ICDC		122,040.00
30/06/2021	KELNTONARD ENTERPRISES	1994	173,155.15
30/06/2021	VAT - KELNTON		9,444.85
30/06/2021	MBUKANA ENTERPRISES	1995	303,448.30
30/06/2021	VAT - MBUKANA		16,551.70
30/06/2021	MOUDOLEEN GENERAL MERCH	1996	238,965.50
30/06/2021	VAT - MOUDOLEEN		13,034.50
30/06/2021	KALOTAVONWE MERCHANTS	1997	72,068.95
30/06/2021	VAT - KALOTA		3,931.05
30/06/2021	PEPONI GENERAL MERCHANTS	1998	292,068.95
30/06/2021	VAT		15,931.05
30/06/2021	INSTITUTE OF HUMAN RESOURC	1999	190,034.50
30/06/2021	VAT - IHR		10,365.50
30/06/2021	JIMMON CLEANING SERVICES	2000	32,715.50
30/06/2021	VAT - JIMMON		1,784.50
30/06/2021	TOTAL KENYA	2001	161,206.90
30/06/2021	VAT - TOTAL		8,793.10
30/06/2021	TOYOTA KENYA LTD	2002	379,310.35
30/06/2021	VAT - TOYOTA		20,689.65
30/06/2021	TOYOTA KENYA LTD	2003	654,310.35
30/06/2021	VAT - TOYOTA		35,689.65
30/06/2021	MEVAM ENTERPRISES	2004	193,448.30
30/06/2021	VAT - MEVAM		10,551.70
30/06/2021	KEMPATELL LTD	2005	283,724.15
30/06/2021	VAT - KEMPATELL		15,475.85
30/06/2021	ATICKER ENTERPRISES	2006	1,065,653.45
30/06/2021	VAT- ATICKER		58,126.55
30/06/2021	ICDC	2007	2,237,400.00

30/06/2021	VAT		
30/06/2021	ICDC		122,040.00
30/06/2021	VAT	2008	4,474,800.00
30/06/2021	WINNIFER ENTERPRISES		244,080.00
30/06/2021	VAT	2009	73,965.50
30/06/2021	WINNIFER ENTERPRISES		4,034.50
30/06/2021	VAT	2010	406,810.35
30/06/2021	JOMBUKA AGENCIES		22,189.65
30/06/2021	VAT	2011	123,275.85
30/06/2021	MARTINS AUTO GARAGE		6,724.15
30/06/2021	VAT	2012	136,551.70
30/06/2021	RENOVATE (E.A) LTD		7,448.30
30/06/2021	VAT	2013	187,189.65
30/06/2021	GEBERK SOLUTIONS		10,210.35
30/06/2021	VAT	2014	193,448.30
30/06/2021	KELNTONARD ENTERPRISES		10,551.70
30/06/2021	VAT	2015	210,517.25
30/06/2021	ELIMART MERCHANTS		11,482.75
30/06/2021	VAT	2016	85,344.85
30/06/2021	KEMPATELL LTD		4,655.15
30/06/2021	VAT	2017	94,827.60
30/06/2021	COURIER INTERNATIONAL		5,172.40
30/06/2021	VAT	2018	305,305.00
30/06/2021	EASTGEM MULTI SUPPLIERS		16,653.00
30/06/2021	VAT	2019	340,668.10
30/06/2021	MAGDORM INVESTMENTS		18,581.90
30/06/2021	VAT	2020	237,068.95
30/06/2021	DECHRIP EAST AFRICA LTD		12,931.05
30/06/2021	VAT	2021	236,839.50
30/06/2021	N. W. REALITE LTD		12,918.50
30/06/2021	VAT	2022	1,100,320.15
30/06/2021	JARED MANYIBE		60,017.45
30/06/2021	PS NATIONAL TREASURY	2023	2,000.00
30/06/2021	RUTH NDALIRO	2024	3,814.00
30/06/2021	JARED MANYIBE	2025	5,000.00
30/06/2021	EVANS OMBOGI	2026	8,400.00
30/06/2021	ERIC MAINGA	2027	8,400.00
30/06/2021	YUNIA OMOTE	2028	8,400.00
30/06/2021	YUNIA OMOTE	2029	10,000.00
30/06/2021	YUNIA OMOTE	2030	10,000.00
30/06/2021	BEATRICE NYAWANDA	2031	10,000.00
30/06/2021	BEATRICE NYAWANDA	2032	10,000.00
30/06/2021	ERIC MAINGA	2033	10,000.00
30/06/2021	ISAIAH MOGENI	2034	4,900.00
30/06/2021	WINCLIFFE MWANGI	2035	14,700.00
30/06/2021	ESTHER SANKALE	2036	15,000.00
30/06/2021	JOSEPHINE LILECHI	2037	16,800.00
		2038	16,800.00

30/06/2021	ALFRIDAH OCHARO	2039	18,900.00
30/06/2021	EZEKIEL ONDUTO	2040	18,900.00
30/06/2021	ISAAC ONDEYO	2041	19,600.00
30/06/2021	WINCLIFFE MWANGI	2042	20,000.00
30/06/2021	CHRISTINE MAGWANA	2043	20,000.00
30/06/2021	MARY MUTUA	2044	20,000.00
30/06/2021	ALFRIDAH OCHARO	2045	20,000.00
30/06/2021	ALFRIDAH OCHARO	2046	20,000.00
30/06/2021	ROBERT NG'ANG'A	2047	21,000.00
30/06/2021	MICHAEL KIBUTHU	2048	22,400.00
30/06/2021	EUNICE NJAGI	2049	22,400.00
30/06/2021	GEOFFREY GITURU	2050	29,400.00
30/06/2021	WILLIAM KIAGE	2051	29,400.00
30/06/2021	GLADYS MOMANYI	2052	29,400.00
30/06/2021	RUTH MUIYORO	2053	29,500.00
30/06/2021	CHARITY KAMOIYA	2054	29,900.00
30/06/2021	EMILY LANGO	2055	30,000.00
30/06/2021	EUNICE NJAGI	2056	30,000.00
30/06/2021	EUNICE NJAGI	2057	30,000.00
30/06/2021	EVERLYN MOGUSU	2058	31,500.00
30/06/2021	JUDY MWASI	2059	33,600.00
30/06/2021	DINAH KINYUA	2060	33,600.00
30/06/2021	TERESIA NJUGUNA	2061	33,600.00
30/06/2021	GEORGE OMBATI	2062	33,600.00
30/06/2021	GEORGE OMBATI	2063	33,600.00
30/06/2021	JEFFREY WANGOLIKO	2064	33,600.00
30/06/2021	JEFFREY WANGOLIKO	2065	33,600.00
30/06/2021	DONALD OTOYO	2066	37,800.00
30/06/2021	CHARLES WAMBIA	2067	40,000.00
30/06/2021	ELIZABETH NASUBO	2068	40,000.00
30/06/2021	JIBRIL MOHAMMED	2069	42,000.00
30/06/2021	SAID DAWE	2070	50,400.00
30/06/2021	MARY MUKETI	2071	50,400.00
30/06/2021	ANGELINE KWENA	2072	50,400.00
30/06/2021	STEPHEN MAU	2073	50,400.00
30/06/2021	VIRGINIA MUTHONI	2074	50,400.00
30/06/2021	EMILY LANGO	2075	50,400.00
30/06/2021	GEORGE LITSWA	2076	50,400.00
30/06/2021	MARGARET KARANJA	2077	50,400.00
30/06/2021	CATHERINE WANGECHI	2078	50,400.00
30/06/2021	FRED ODABA	2079	50,400.00
30/06/2021	WILLIAM INGANGA	2080	50,400.00
30/06/2021	JOHNSTONE MUTHOKA	2081	56,000.00
30/06/2021	CHRISTINE MAGWANA	2082	63,000.00
30/06/2021	NELSON MOSE	2083	63,000.00
30/06/2021	ROBERT NG'ANG'A	2084	63,000.00
30/06/2021	STELLA MORAA	2085	63,000.00

30/06/2021	DR. KIPROP LAGAT	2086	75,600.00
30/06/2021	CHARLES WAMBIA	2087	75,600.00
30/06/2021	JOSEPH MWANGI	2088	77,200.00
30/06/2021	NATHAN MWITI	2089	91,000.00
30/06/2021	DR. ANN MBERIA	2090	121,800.00
30/06/2021	ESTHER MAKAU	2091	212,600.00
30/06/2021	JOHN ODHIAMBO	2092	218,400.00
30/06/2021	LEONARD LOGOVANE	2093	300,000.00
30/06/2021	GEORGE OMBATI	2094	315,000.00
30/06/2021	ISAAC ONDEYO	2095	370,000.00
30/06/2021	JAMES RUTTO	2096	427,000.00
30/06/2021	PATRICIA MBURU	2097	735,000.00
30/06/2021	JOSEPH TA MUKOBE	2098	30,000.00
30/06/2021	CHARLES WAMBIA	2098	20,000.00
30/06/2021	STEPHEN MAU	2098	20,000.00
30/06/2021	GEOFFREY GITURU	2098	20,000.00
30/06/2021	DR. KIPROP LAGAT	2098	20,000.00
30/06/2021	STEPHEN MUTHUMA	2098	20,000.00
30/06/2021	NELSON MOSE	2098	20,000.00
30/06/2021	CALLISTUS MUSYOMI	2098	20,000.00
30/06/2021	NATHAN MWITI	2098	20,000.00
30/06/2021	JOEL ATUTI	2098	10,000.00
30/06/2021	BONFACE SIMBA	2098	10,000.00
30/06/2021	MICHAEL PUNDO	2098	10,000.00
30/06/2021	BEATRICE OKOKO	2098	10,000.00
30/06/2021	FRANCIS MWANGI	2098	10,000.00
30/06/2021	ABBEY CHOKERA	2098	10,000.00
30/06/2021	LEONARD LOGOVANE	2098	10,000.00
30/06/2021	JOHN MUSASIA	2098	10,000.00
30/06/2021	CHARLES NDERITU	2098	10,000.00
30/06/2021	HENRY NYABUTO	2098	10,000.00
30/06/2021	JOHNSTONE MUTHOKA	2098	10,000.00
30/06/2021	CAROLINE ARIMI	2098	20,000.00
30/06/2021	JOSEPHINE LILECHI	2098	10,000.00
30/06/2021	EVERLYN MOGUSU	2098	10,000.00
30/06/2021	NICHOLAS LANGAT	2098	10,000.00
30/06/2021	STELLA MORAA	2098	20,000.00
30/06/2021	MARTHA NANGA	2098	10,000.00
30/06/2021	FRED ODAWA	2098	10,000.00
30/06/2021	JOEL KURGAT	2098	10,000.00
30/06/2021	JARED OKONGO	2098	10,000.00
30/06/2021	GRACE WANGECHI	2098	20,000.00
30/06/2021	MARY NJAMBI	2098	20,000.00
30/06/2021	LUCY MWANGI	2098	10,000.00
30/06/2021	WINCLIFFE MWANGI	2098	10,000.00
30/06/2021	JOYCE MASESE	2098	10,000.00
30/06/2021	JOSEPH TA MUKOBE	2099	15,000.00

30/06/2021	CHARLES WAMBIA	2099	15,000.00
30/06/2021	JOHN ODHIAMBO	2099	12,000.00
30/06/2021	DONALD OTOYO	2099	8,000.00
30/06/2021	DR. KIPROP LAGAT	2099	4,000.00
30/06/2021	HENRY NYABUTO	2099	8,000.00
30/06/2021	STEPHEN MAU	2099	12,000.00
30/06/2021	BEATRICE OKOKO	2099	12,000.00
30/06/2021	ESTHER MWANYAMA	2099	12,000.00
30/06/2021	JULIUS MANZI	2099	8,000.00
30/06/2021	E. MUSHIRA	2099	4,000.00
30/06/2021	GILBERT MATUNDURA	2099	20,000.00
30/06/2021	FLORA LOKATO	2099	20,000.00
30/06/2021	J. NDONJI	2099	20,000.00
30/06/2021	M. GICABI	2099	20,000.00
30/06/2021	RUTH MUIYORO	2099	20,000.00
30/06/2021	E. MWAMBURI	2099	20,000.00
30/06/2021	T. NJERU	2099	20,000.00
30/06/2021	YUNIA OMOTE	2099	20,000.00
30/06/2021	J. SARUNI	2099	20,000.00
30/06/2021	J. MUTHIANI	2099	20,000.00
30/06/2021	DR. KIPROP LAGAT	2100	33,600.00
30/06/2021	NELSON MOSE	2100	28,000.00
30/06/2021	CHARLES WAMBIA	2100	33,600.00
30/06/2021	STELLA MORAA	2100	28,000.00
30/06/2021	GEOFFREY GITURU	2100	12,600.00
30/06/2021	FRED ODAWA	2100	22,400.00
30/06/2021	WILLIAM KIAGE	2100	12,600.00
30/06/2021	MARGARET KARANJA	2100	22,400.00
30/06/2021	CATHERINE WANGECHI	2100	22,400.00
30/06/2021	MARY MUKETI	2100	22,400.00
30/06/2021	EMILY LANGO	2100	22,400.00
30/06/2021	STEPHEN MUTHUMA	2100	28,000.00
30/06/2021	MARTHA NANGA	2100	28,000.00
30/06/2021	ANGELINE KWENA	2100	22,400.00
30/06/2021	VIRGINIA MUTHONI	2100	22,400.00
30/06/2021	SAID DAWE	2100	22,400.00
30/06/2021	WINCLIFFE MWANGI	2100	22,400.00
30/06/2021	JANE ATUDO	2100	28,000.00
30/06/2021	CALLISTUS MUSYOMI	2100	28,000.00
30/06/2021	JARED MANYIBE	2100	22,400.00
30/06/2021	ROBERT NG'ANG'A	2100	28,000.00
30/06/2021	BEATRICE OPANDE	2101	80,000.00
30/06/2021	ROBERT NG'ANG'A	2101	80,000.00
30/06/2021	JARED MANYIBE	2102	514,500.00
30/06/2021	JOYCE MASESE	2103	25,000.00
30/06/2021	SHEWAKU ENTERPRISES	2109	158,087.05
30/06/2021	VAT	2109	8,622.95

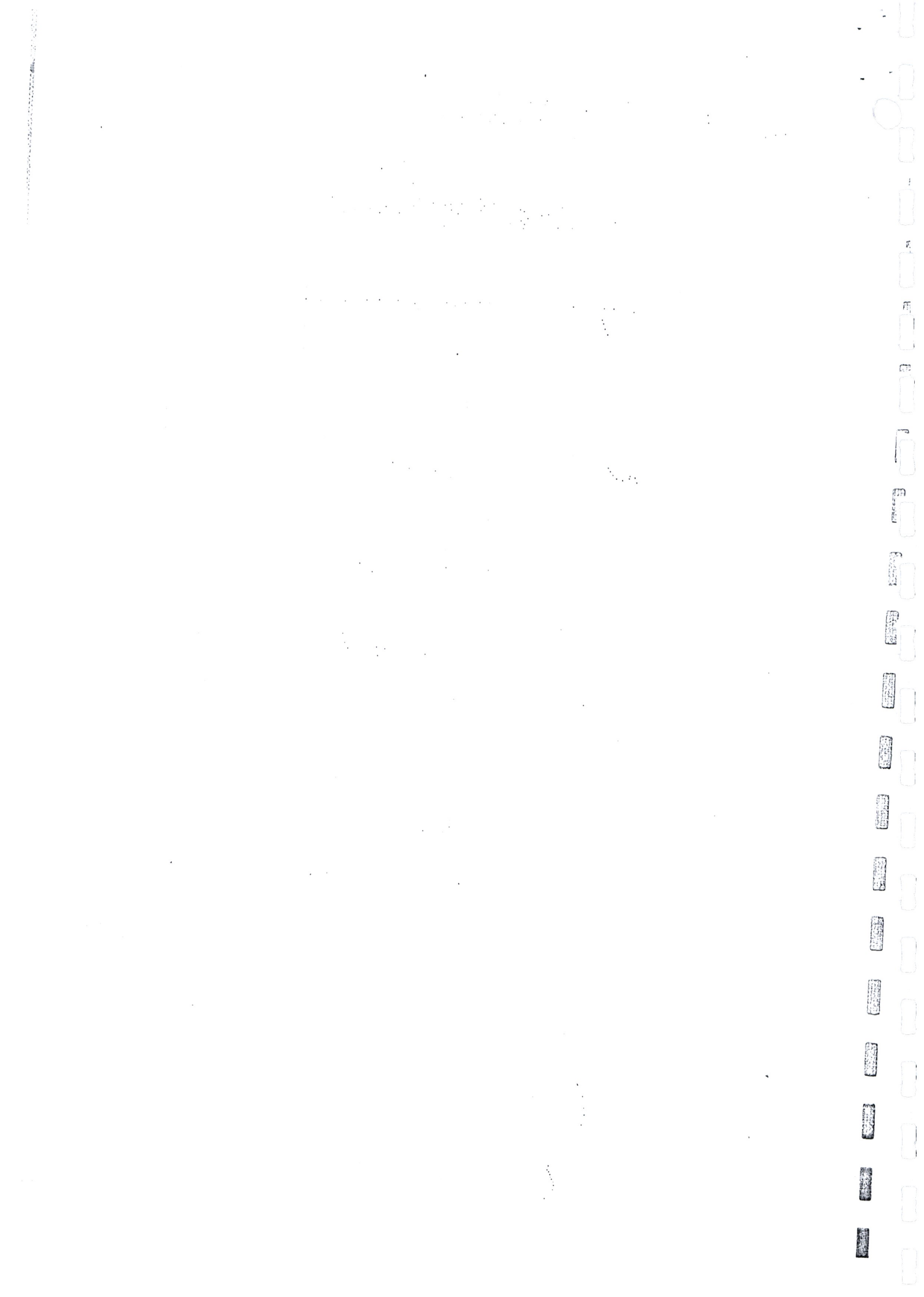
30/06/2021	FLASHCOM SECURITY	2110	121,379.30
30/06/2021	VAT	2110	6,620.70
30/06/2021	SHEWAKU ENTERPRISES	2111	265,441.40
30/06/2021	VAT		14,478.60
30/06/2021	PEPONI GENERAL MERCHANTS	2112	554,741.40
30/06/2021	VAT		30,258.60
30/06/2021	KENYA HOMECARE SERVICES	2113	110,026.10
30/06/2021	VAT		6,001.40
30/06/2021	FLASHCOM SECURITY	2114	364,137.95
30/06/2021	VAT		19,862.05
30/06/2021	JOELY GENERAL SUPPLIES	2115	87,241.40
30/06/2021	VAT		4,758.60
30/06/2021	KENYA INSTITUTE OF SUPPLIES	2116	219,450.00
30/06/2021	VAT		11,970.00
30/06/2021	SPLASH GENERAL MERCHANTS	2117	96,724.15
30/06/2021	VAT		5,275.85
30/06/2021	JOWASHA ENTERPRISES	2118	108,103.45
30/06/2021	VAT		5,896.55
30/06/2021	JOWASHA ENTERPRISES	2119	81,551.70
30/06/2021	VAT		4,448.30
30/06/2021	DECHRIP EAST AFRICA LTD	2120	381,115.85
30/06/2021	VAT		20,788.15
30/06/2021	SOLA GRATIA AGENCIES	2121	125,645.55
30/06/2021	VAT		6,853.45
30/06/2021	JOMATEX INVESTMENT	2122	367,836.20
30/06/2021	VAT		20,063.80
30/06/2021	JOWASHA ENTERPRISES	2123	131,573.30
30/06/2021	VAT		7,176.70
30/06/2021	COSDEB ENTERPRISES	2124	251,293.10
30/06/2021	VAT		13,706.90
30/06/2021	SOTERIA GOLDEN VENTURES	2125	259,089.50
30/06/2021	VAT		14,130.50
30/06/2021	TENRIQUE INVESTMENTS	2126	184,470.00
30/06/2021	VAT		10,062.00
30/06/2021	KARISMBU VENTURES	2127	213,362.05
30/06/2021	VAT		11,637.95
30/06/2021	MOUDOLEEN GENERAL MERCH	2128	251,444.85
30/06/2021	VAT		13,715.15
30/06/2021	DENLINK ENTERPRISES	2129	97,577.60
30/06/2021	VAT		5,322.40
30/06/2021	DAKEBRI ENTERPRISES	2130	203,879.30
30/06/2021	VAT		11,120.70
30/06/2021	BEKALI SERVICES	2131	202,931.05
30/06/2021	VAT		11,068.95
30/06/2021	SINGWE HOLDING LTD	2132	195,344.85
30/06/2021	VAT		10,655.15
30/06/2021	PEPONI GENERAL MERCHANTS	2133	282,586.20

30/06/2021	VAT		15,413.80
30/06/2021	SAFARICOM LTD	2134	26,000.00
30/06/2021	REX KIOSK	2135	169,020.00
30/06/2021	NATIONAL OIL CORP.	2136	400,000.00
30/06/2021	KIFALME COLLECTION	2137	247,262.95
30/06/2021	VAT		13,487.05
30/06/2021	KENYA BROADCASTING CORPO	2138	974,827.60
30/06/2021	VAT		53,172.40
30/06/2021	ALTAIR COMPANY	2139	468,353.45
30/06/2021	VAT		25,546.55
30/06/2021	AHMED KHALIF	2140	20,000.00
30/06/2021	DAVID CHIRCHIR	2140	20,000.00
30/06/2021	MWANDA MBITHA	2140	20,000.00
30/06/2021	SYLVIA KAVERE	2140	20,000.00
30/06/2021	ROBERT NGANGA	2100	12,600.00
30/06/2021	MARKITECH SUPPLIES LTD	1972	1,161,163.80
30/06/2021	JOSEPH MAINA	2142	3,900.00
30/06/2021	EVERLYN KAGEHA	2143	6,300.00
30/06/2021	SAMUEL SIKOTI	2144	7,000.00
30/06/2021	ALFRIDAH OCHARO	2145	9,800.00
30/06/2021	EVERLYN KAGEHA	2146	9,800.00
30/06/2021	BEATRICE NYAWANDA	2147	10,000.00
30/06/2021	BARNABAS SWANYA	2148	10,000.00
30/06/2021	NERBERT ABABU	2149	12,600.00
30/06/2021	JOSEPHTA MUKOBE	2150	18,000.00
30/06/2021	NERBERT ABABU	2151	18,900.00
30/06/2021	JOSEPHTA MUKOBE	2152	29,200.00
30/06/2021	EZEKIEL ONDUTO	2153	30,000.00
30/06/2021	PHYLLIS CHEDEYE	2154	33,600.00
30/06/2021	BARNABAS SWANYA	2155	10,000.00
30/06/2021	BARNABAS SWANYA	2156	10,000.00
30/06/2021	YUNIA OMOTE	2157	10,000.00
30/06/2021	MARGARET MWACHALA	2158	10,000.00
30/06/2021	BEATRICE NYAWANDA	2159	10,000.00
30/06/2021	JOSEPHINE LILECHI	2160	10,500.00
30/06/2021	ESTHER NYAOSI	2161	12,000.00
30/06/2021	ERIC MAINGA	2162	14,700.00
30/06/2021	JOHN MUCHAI	2163	18,900.00
30/06/2021	JOSEPHINE LILECHI	2164	20,000.00
30/06/2021	NELSON MOSE	2165	21,000.00
30/06/2021	ELIZABETH NASUBO	2166	21,000.00
30/06/2021	JEFFREY WANGOLIKO	2167	22,400.00
30/06/2021	PATRICIA MBURU	2168	29,400.00
30/06/2021	NERBERT ABABU	2169	30,600.00
30/06/2021	ELIZABETH NASUBO	2170	31,500.00
30/06/2021	PHYLLIS CHEDEYE	2171	33,600.00
30/06/2021	ESTHER NYAOSI	2172	42,000.00

30/06/2021	EVERLYN KAGEHA	2173	53,900.00
30/06/2021	STEPHEN MUTHUMA	2174	63,000.00
30/06/2021	SAMUEL SIKOTI	2175	73,900.00
30/06/2021	JANE ATUDO	2176	150,000.00
30/06/2021	CHARLES WAMBIA	2177	50,000.00
30/06/2021	STELLA MORAA	2177	40,000.00
30/06/2021	HENRY NYABUTO	2177	40,000.00
30/06/2021	CAROLINE ARIMI	2177	40,000.00
30/06/2021	ALEXANDER KAVEKE	2177	40,000.00
30/06/2021	SAID DAWE	2177	40,000.00
30/06/2021	JOHNSTONE MUTHOKA	2177	40,000.00
30/06/2021	PS NATIONAL TREASURY	2178	153,800.00
30/06/2021	KNLS	2179	728,000.00
30/06/2021	KRA	2180	1,382,664.00
30/06/2021	NMK	2181	1,109,600.00
30/06/2021	NSSF	2182	2,348,331.20
30/06/2021	VAT	2182	128,090.80
30/06/2021	KNLS	2183	5,689,655.15
30/06/2021	VAT	2183	310,344.85
30/06/2021	JOSEPH TA MUKOBE	2184	87,600.00
30/06/2021	JEFFREY WANGOLIKO	2184	259,400.00
30/06/2021	OLIVER OMONDI	2185	468,900.00
30/06/2021	N.W. REALITE	2186	1,119,624.00
30/06/2021	VAT	2186	61,070.40
30/06/2021	PANAROMA (LAKE NAIVASHA)	2187	216,206.90
30/06/2021	VAT	2187	11,793.10
30/06/2021	KIFALME COLLECTION	2188	247,262.95
30/06/2021	JOMATEX INVESTMENT	2189	13,686.20
30/06/2021	BEATRICE NYAWANDA	2099	40,000.00
TOTAL			85,535,925.65

STATE DEPARTMENT FOR HERITAGE
P.O BOX 89489-0100
NAIROBI
RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT
AS AT 30TH JUNE, 2021

DATE	DESCRIPTION	REF/NO.	AMOUNT
30/06/2021	EXCHEQUER ISSUES REF	FT. 21188K5097	13,139,780.40
30/06/2021	RTGS DENLINK ENTERPRISES		97,577.60
30/06/2021	RTGS TENRIQUE INVESTMENTS		184,470.00
30/06/2021	CASHBOOK ADJUSTMENT- SOTERIA GOLDEN VENTURES	FOLIO 11	30.00
30/06/2021	CASHBOOK ADJUSTMENT- VAT (DENLINK ENTERPRISES)	FOLIO 11	5,322.40
30/06/2021	CASHBOOK ADJUSTMENT	FOLIO 3 PV 01972	1,224,500.00
30/06/2021	CASHBOOK ADJUSTMENT	FOLIO 1 PV 1935 (VAT)	3,000.00
30/06/2021	BANKING CASH DEPOSIT	FT 21187410	67,880.00
30/06/2021	BANKING CASH DEPOSIT	FT 211875	47,385.00
30/06/2021	RTGS KIFALME COLLECTION		247,262.95
	TOTAL		15,017,208.35



**MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
BANK RECONCILIATION AS AT 30-06-2021
SDH DEVELOPMENT 1134**

BANK: CENTRAL BANK OF KENYA

AC/NO - 1000386215	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		10,523,984.00
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	10,886,998.90	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....		10,886,998.90
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....		
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	363,096.80	363,096.80
BANK BALANCE AS PER CASH BOOK		81.90

I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....

Date.....

15/07/2021

Checked by:

Signature.....

Date.....

15/07/21

STATE DEPARTMENT FOR HERITAGE
P.O BOX 89489-0100
NAIROBI
PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

AS AT 30TH JUNE, 2021

DATE	DESCRIPTION	REF/NO.	AMOUNT
30/06/2021	SPECICOM TECHNOLOGIES	PV NO. 0008	133,706.90
30/06/2021	V.A. T - SPECICOM TECHNOLOGIES	PV NO. 0008	7,293.10
30/06/2021	COM TWENTY ONE LTD	PV NO. 0012	363,096.80
30/06/2021	V. A. T COM TWENTY ONE LTD	PV NO. 0012	19,805.30
30/06/2021	COM TWENTY ONE LTD	PV NO. 0013	363,096.80
30/06/2021	INSTITUTE OF PRIMATE RESEARCH	PV NO. 0014	10,000,000.00
		TOTAL	10,886,998.90

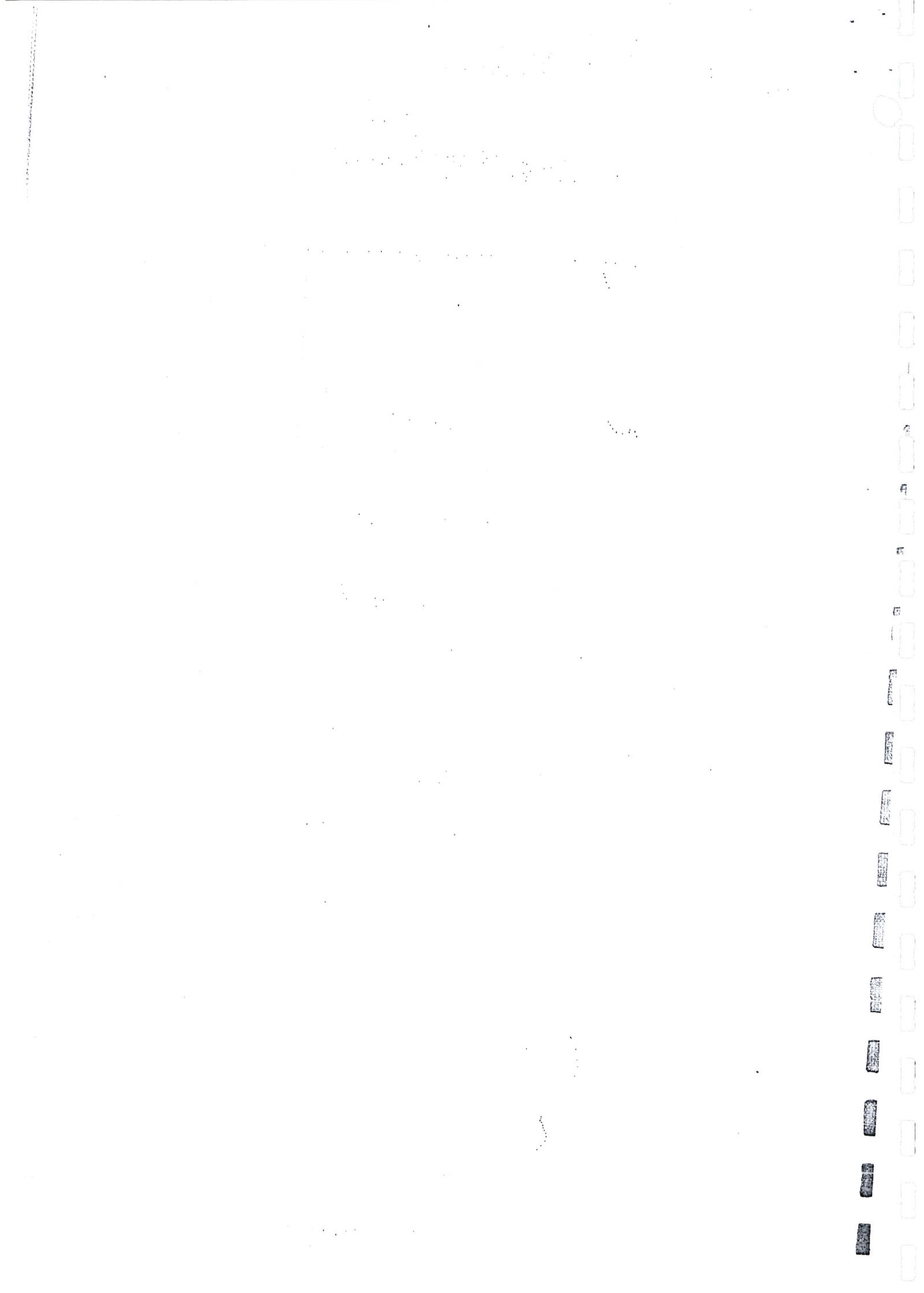
STATE DEPARTMENT FOR HERITAGE

P.O BOX 89489-0100

NAIROBI

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT

AS AT 30TH JUNE, 2021			
DATE	DESCRIPTION	REF/NO.	AMOUNT
30TH JUNE 2021	EXCHEQUER ISSUE	FT20227MF1V8	363,096.80
	TOTAL		363,096.80



MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
BANK RECONCILIATION AS AT 30.06.2021
SDH DEPOSIT 1134

BANK: CENTRAL BANK OF KENYA

AC/NO - 1000386223	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		15,891,219.10
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	-	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	-
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	-	-
BANK BALANCE AS PER CASH BOOK		15,891,219.10

I certify that I have verified the Bank Balance in the Cash Book with the
the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....

Date...15/07/21.....

Checked by:

Signature.....

Date...15/07/21.....

**MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
BANK RECONCILIATION AS AT 30.06.2021
SPORTS, ARTS AND SOCIAL DEVELOPMENT FUND**

BANK: CENTRAL BANK OF KENYA

AC/NO - 1000442239

	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		
Less.....		15,239,049.00
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....		
2. Receipts in the Bank Statements not yet recorded in Cash Book.....		
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....		
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....		
BANK BALANCE AS PER CASH BOOK		15,239,049.00

I certify that I have verified the Bank Balance in the Cash Book with the
the Bank Statement and that the above Reconciliation is correct.

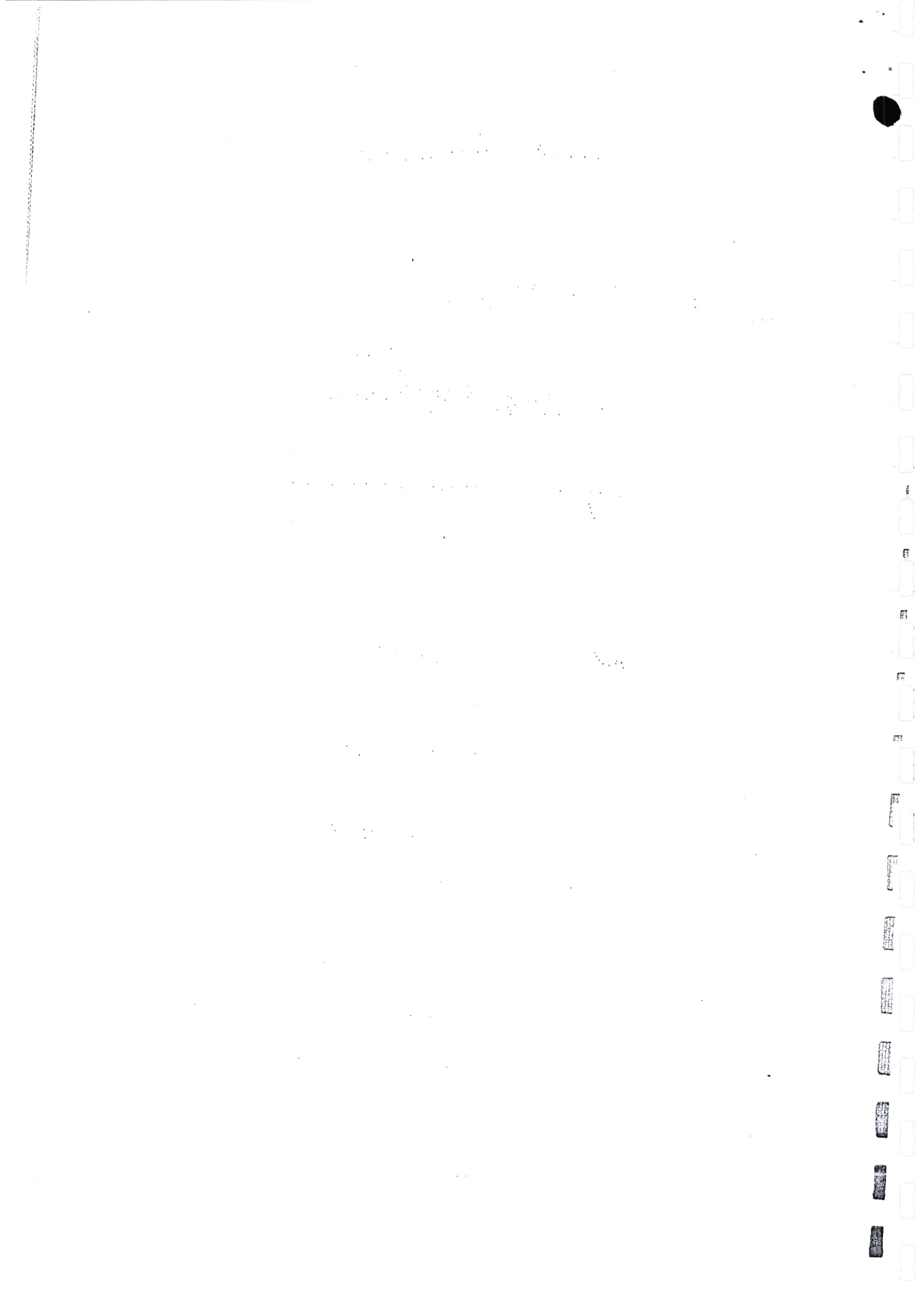
Prepared by:

Signature.....
Checked by:

Date.....15/07/21

Signature.....

Date.....15/07/21



**MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
BANK RECONCILIATION AS AT 12.07.2021
SDH RECURRENT 1134**

BANK: CENTRAL BANK OF KENYA

AC/NO - 1000386207	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		184,499.15
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....		
2. Receipts in the Bank Statements not yet recorded in Cash Book.....		-
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....		-
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....		-
BANK BALANCE AS PER CASH BOOK		184,499.15

I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

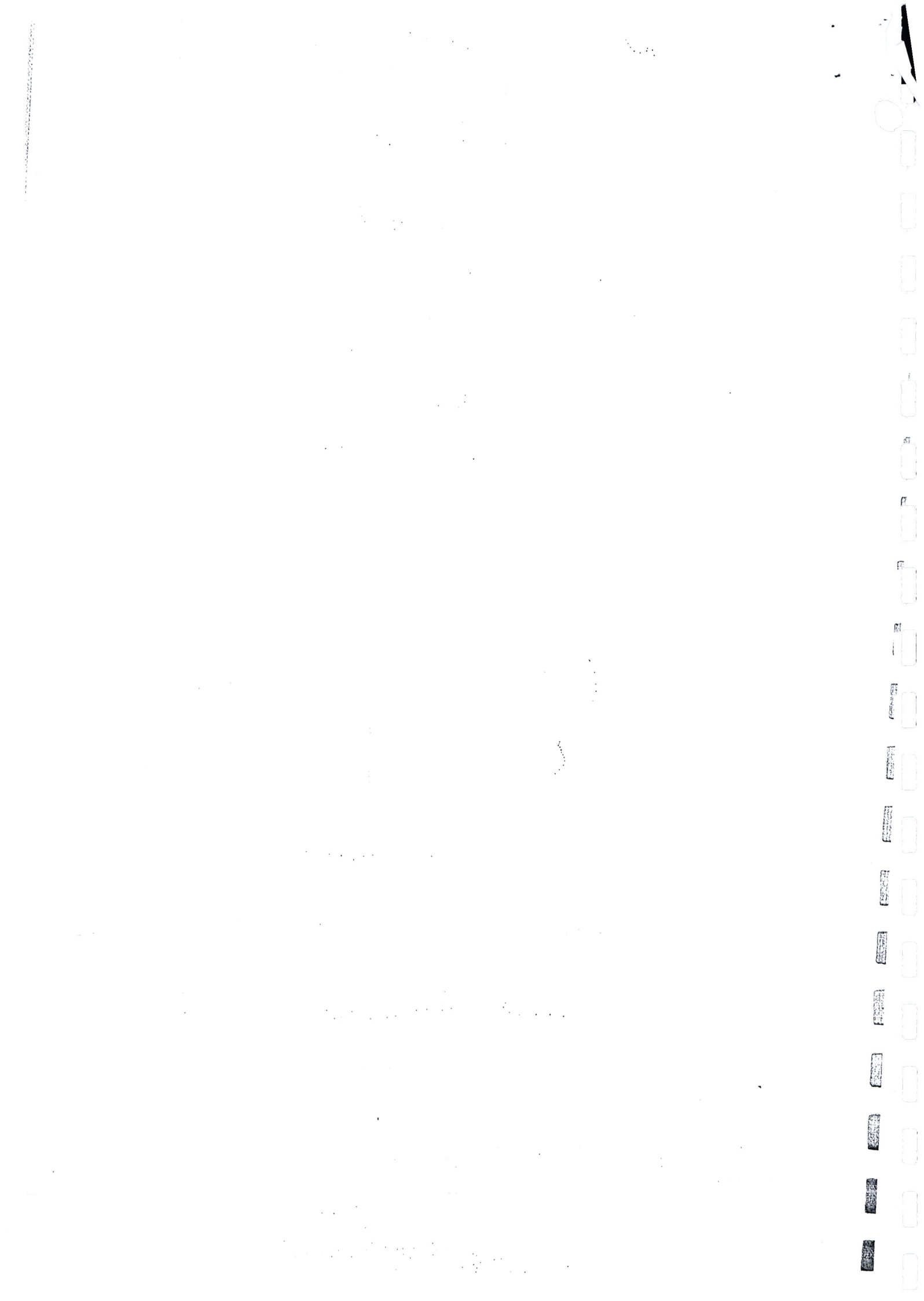
Prepared by:

Signature.....
Checked by:

Date..... 15/07/2021

Signature.....

Date..... 15/07/21



**MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
BANK RECONCILIATION AS AT 09-07-2021
SDH DEVELOPMENT 1134**

BANK: CENTRAL BANK OF KENYA

AC/NO - 1000386215	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		81.90
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	-	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	-
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	-	-
BANK BALANCE AS PER CASH BOOK		81.90

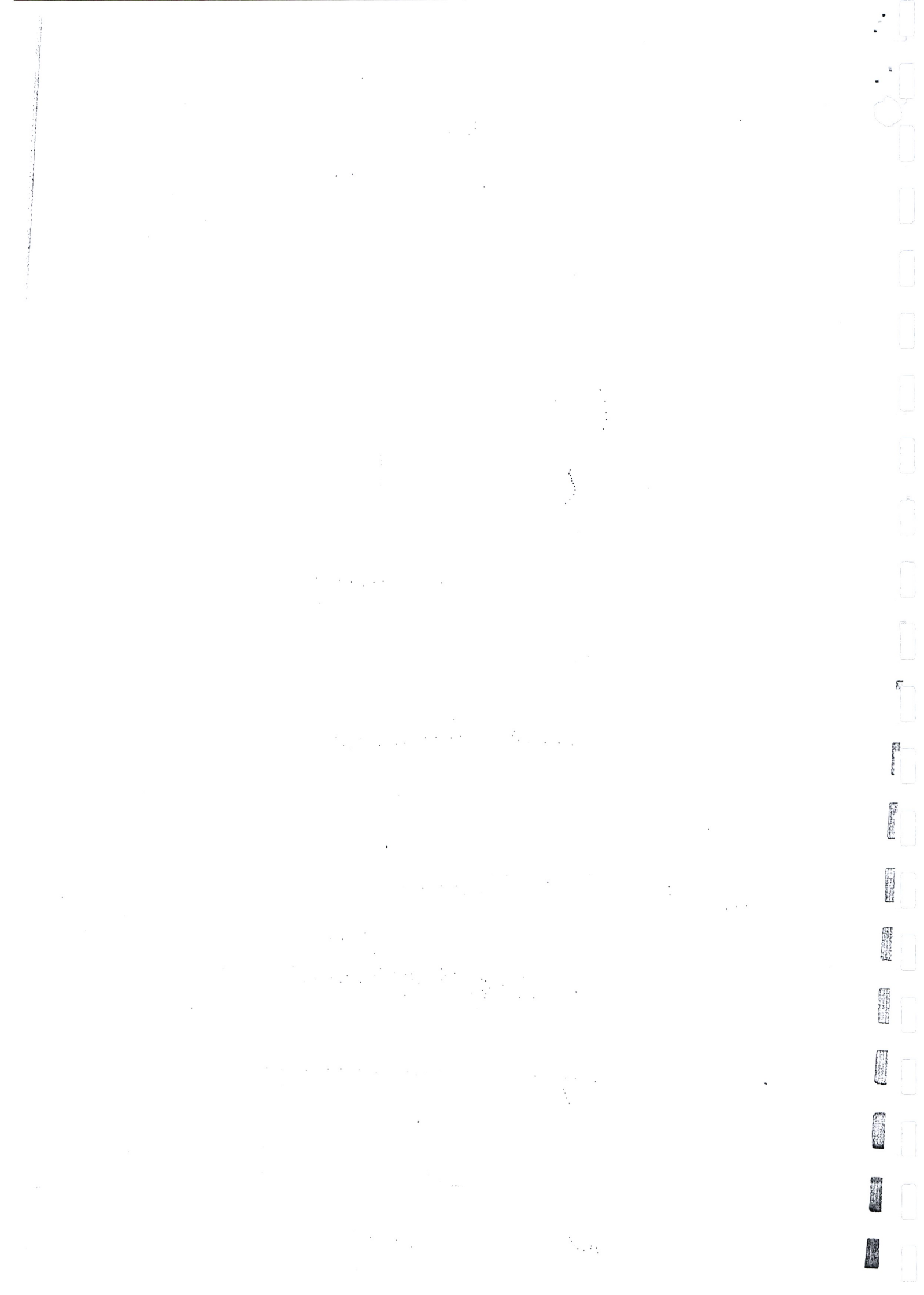
I certify that I have verified the Bank Balance in the Cash Book with the
the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....  Date..... 15/07/2021

Checked by:

Signature.....  Date..... 15/07/21





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1134-State Department for Heritage

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,268,942,445.80	3,355,105,496.85
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	4,000.00	500,000.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	167,463,323.00	376,589,288.00
TOTAL RECEIPTS		2,436,409,768.80	3,732,194,784.85
PAYMENTS			
Compensation of Employees	12	236,096,258.55	210,251,440.70
Use of goods and Services	13	215,294,651.85	224,795,180.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,959,269,328.00	3,265,824,698.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,939,695.15	1,789,318.30
Acquisition of Assets	18	21,538,570.10	29,000,466.20
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		2,436,138,503.65	3,731,661,103.35
SURPLUS/DEFICIT		271,265.15	533,681.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position
Entity: 1134-State Department for Heritage

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	31,314,848.90	37,518,119.80
Cash Balances	22B	0.00	54,810.00
Total Cash And Cash Equivalents		31,314,848.90	37,572,929.80
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	86,683.75	43,245.00
TOTAL FINANCIAL ASSETS		31,401,532.65	37,616,174.80
Financial Liabilities			
Accounts Payables - Deposits	24	31,130,267.50	36,460,829.00
NET FINANCIAL ASSETS		271,265.15	1,155,345.80
REPRESENTED BY			
Fund Balance b/fwd	25	1,155,345.80	865,651.10
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		271,265.15	533,681.50
NET FINANCIAL POSITION		1,426,610.95	1,399,332.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1134-State Department for Heritage

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,268,942,445.80	3,355,105,496.85
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	167,463,323.00	376,589,288.00
Payments for Operating Expenses			
Compensation of Employees	12	236,096,258.55	210,251,440.70
Use of goods and Services	13	215,294,651.85	224,795,180.15
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,959,269,328.00	3,265,824,698.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,939,695.15	1,789,318.30
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(5,374,000.25)	10,164,555.05
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	16,431,835.00	39,198,702.75
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	4,000.00	500,000.00
Acquisition of Assets	18	21,538,570.10	29,000,466.20
Net Cash Flow From Investing Activities	B	(21,534,570.10)	(28,500,466.20)
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	(5,102,735.10)	10,698,236.55
Cash and Cash Equivalent at BEGINNING of The Year		37,572,929.80	27,118,680.05
Cash and Cash Equivalent at END of The Year	22A+22B	31,314,848.90	37,572,929.80

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

Prepared By: _____

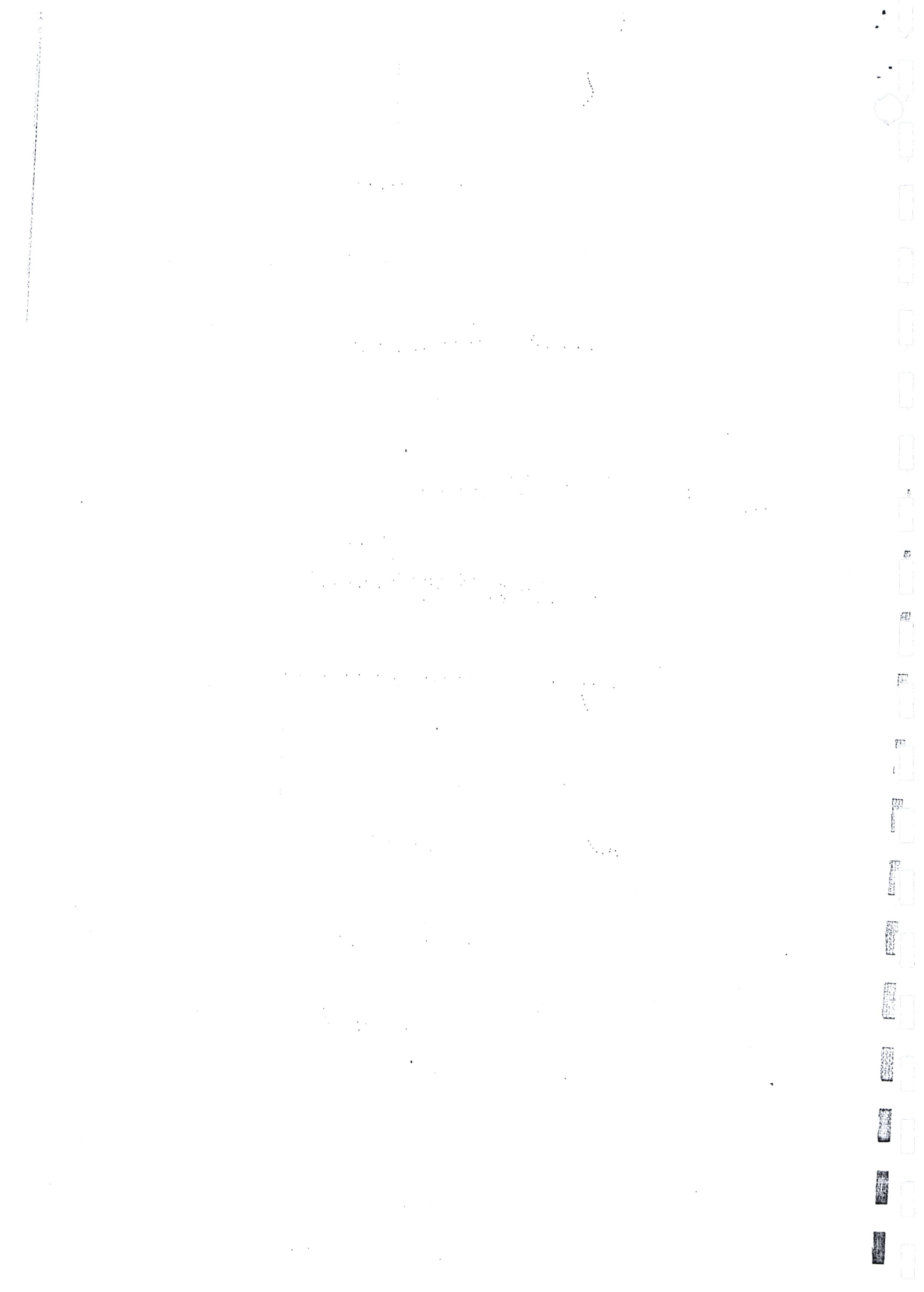
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1134-State Department for Heritage

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	944,151,538.55	551,776,976.85
Exchequer Releases/ Provisioning Account for Q2	9910201	150,012,669.65	602,609,196.00
Exchequer Releases/ Provisioning Account for Q3	9910201	518,099,847.05	823,518,448.70
Exchequer Releases/ Provisioning Account for Q4	9910201	656,678,390.55	1,377,200,875.30
TOTAL		2,268,942,445.80	3,355,105,496.85

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	4,000.00	500,000.00
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		4,000.00	500,000.00

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	167,249,328.00	375,544,698.00
Administrative Fees and Charges collected as AIA	1420300	213,995.00	1,044,590.00
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

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		167,463,323.00	376,589,288.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	144,061,983.75	131,665,422.35
Basic Wages - Temporary Employees	2110200	7,412,367.20	5,353,352.50
Personal Allowances paid as part of Salary	2110300	84,621,907.60	73,232,665.85
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		236,096,258.55	210,251,440.70

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	3,748,967.50	3,761,157.55
Communication, Supplies and Services	2210200	5,638,830.60	6,691,129.90
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	62,633,741.00	50,164,546.00
Foreign Travel and Subsistence, and other transportation costs	2210400	2,913,222.00	14,053,471.50
Printing , Advertising and Information Supplies and Services	2210500	4,932,636.50	10,276,615.95
Rentals of Produced Assets	2210600	38,716,781.00	36,677,852.45
Training Expenses	2210700	4,016,290.00	11,317,235.55
Hospitality Supplies and Servi	2210800	42,514,836.00	44,576,633.05
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	19,439,837.00	14,926,117.00
Office and General Supplies and Services	2211100	5,549,387.00	8,793,394.75
Fuel Oil and Lubricants	2211200	5,578,966.05	5,030,396.60
Other Operating Expenses	2211300	12,855,023.95	11,115,563.95
Routine Maintenance - Vehicles	2220100	4,278,742.25	4,610,053.00
Routine Maintenance - Other Assets	2220200	2,477,391.00	2,801,012.90
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		215,294,651.85	224,795,180.15

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	1,943,969,328.00	2,791,424,698.00
Capital Grants to Government Agencies and other Levels of Government	2630200	15,300,000.00	474,400,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		1,959,269,328.00	3,265,824,698.00

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	3,939,695.15	1,789,318.30
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		3,939,695.15	1,789,318.30

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	9,925,546.20
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	4,199,000.00
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	4,488,152.00	14,875,920.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	17,050,418.10	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		21,538,570.10	29,000,466.20

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	184,499.00	923,496.00
Development Bank Accounts	6540000	81.90	133,794.80
Deposit Bank Account	6550000	31,130,268.00	36,460,829.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		31,314,848.90	37,518,119.80

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	54,810.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	54,810.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	43,245.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	50,000.00	0.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	36,683.75	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		86,683.75	43,245.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	367,580.85
Deposits	7310000	30,036,979.95	5,679,393.45
System Required Liabilities A/cs	7390000	1,093,287.55	30,413,854.70
Other Liabilities	7320000	0.00	0.00
TOTAL		31,130,267.50	36,460,829.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	37,518,119.80	26,814,243.05
Opening Balance Cash	22B	54,810.00	304,437.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	43,245.00	173,625.05
Opening Balance - Deposits	24	(36,460,829.00)	(26,426,654.00)
TOTAL		1,155,345.80	865,651.10

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution
Entity: 1134-State Department for Heritage
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	2,268,942,445.80	(2,268,942,445.80)	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	250,000.00	250,000.00	4,000.00	246,000.00	1.60%
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	(13,000,000.00)	0.00	204,000,000.00	191,000,000.00	167,463,323.00	23,536,677.00	87.68%
Total		(13,000,000.00)	0.00	204,250,000.00	191,250,000.00	2,436,409,768.80	(2,245,159,768.80)	1273.94%
PAYMENTS								
Compensation of Employees	12	113,896,328.00	0.00	120,076,328.00	233,972,656.00	236,096,258.55	(2,123,602.55)	100.91%
Use of goods and Services	13	116,507,770.00	0.00	127,894,839.00	244,402,609.00	215,294,651.85	29,107,957.15	88.09%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	923,660,000.00	0.00	1,059,360,000.00	1,983,020,000.00	1,959,269,328.00	23,750,672.00	98.80%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	3,100,000.00	0.00	920,000.00	4,020,000.00	3,939,695.15	80,304.85	98.00%
Acquisition of Assets	18	20,281,403.50	0.00	3,989,843.50	24,271,247.00	21,538,570.10	2,732,676.90	88.74%
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		1,177,445,501.50	0.00	1,312,241,010.50	2,489,686,512.00	2,436,138,503.65	53,548,008.35	97.85%



Statement of Budget Execution

Entity: 1134-State Department for Heritage
Current Period: JUL-20 To JUN-21

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Budget Execution - Development Expenditure

Entity: 1134-State Department for Heritage

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	32,350,500.00	(32,350,500.00)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	32,350,500.00	(32,350,500.00)	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	15,300,000.00	0.00	0.00	15,300,000.00	15,300,000.00	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	17,065,560.00	0.00	0.00	17,065,560.00	17,050,418.10	15,141.90	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		32,365,560.00	0.00	0.00	32,365,560.00	32,350,418.10	15,141.90	99.95%



Statement of Budget Execution - Development Expenditure

Entity: 1134-State Department for Heritage

Current Period: JUL-20 To JUN-21

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

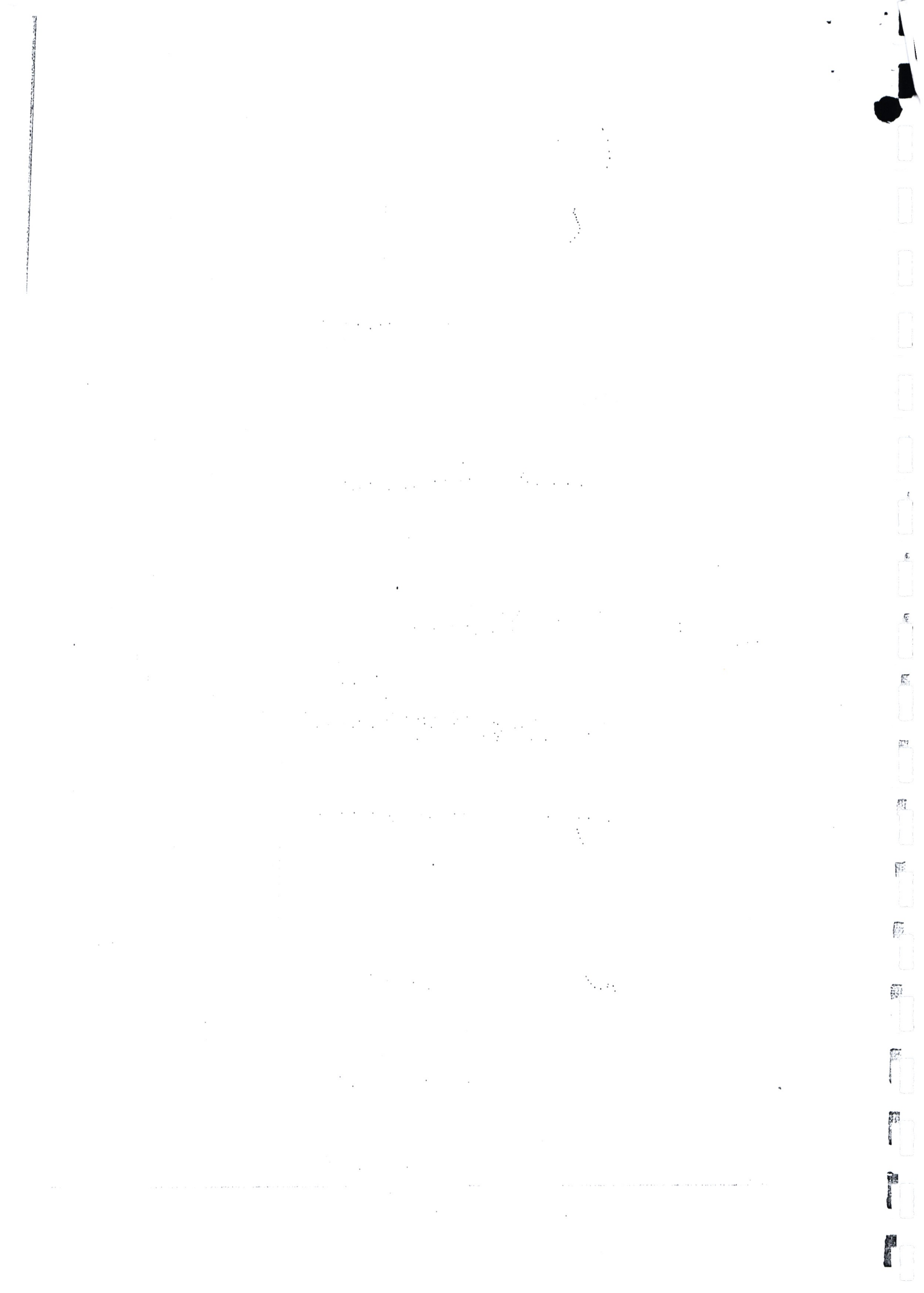
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes

Entity: 1134-State Department for Heritage

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
1134000100			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134000200			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134000300			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134000400			70,413,505.00	71,055,726.20	(642,221.20)
	0902000000	Culture	70,413,505.00	71,055,726.20	(642,221.20)
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1134000500			40,508,138.00	38,456,057.00	2,052,081.00
	0902000000	Culture	40,508,138.00	38,456,057.00	2,052,081.00
	0903000000	The Arts	0.00	0.00	0.00
1134000600			1,191,210,000.00	1,178,885,164.00	12,324,836.00
	0902000000	Culture	1,191,210,000.00	1,178,885,164.00	12,324,836.00
1134000700			51,354,915.00	48,222,808.60	3,132,106.40
	0903000000	The Arts	51,354,915.00	48,222,808.60	3,132,106.40
	0902000000	Culture	0.00	0.00	0.00
1134000800			92,577,116.00	83,965,006.05	8,612,109.95
	0902000000	Culture	92,577,116.00	83,965,006.05	8,612,109.95
1134000900			70,500,000.00	59,074,164.00	11,425,836.00
	0903000000	The Arts	70,500,000.00	59,074,164.00	11,425,836.00
	0902000000	Culture	0.00	0.00	0.00
1134001000			706,010,000.00	706,010,000.00	0.00
	0904000000	Library Services	706,010,000.00	706,010,000.00	0.00
1134001100			24,102,302.00	21,724,442.05	2,377,859.95
	0904000000	Library Services	24,102,302.00	21,724,442.05	2,377,859.95
1134001200			8,768,187.00	5,898,210.00	2,869,977.00
	0903000000	The Arts	8,768,187.00	5,898,210.00	2,869,977.00
	0902000000	Culture	0.00	0.00	0.00
1134001300			11,878,794.00	11,282,100.60	596,693.40
	0902000000	Culture	11,878,794.00	11,282,100.60	596,693.40
1134001400			122,528,112.00	119,266,554.20	3,261,557.80
	0905000000	General Administration, Planning and Support Services	122,528,112.00	119,266,554.20	3,261,557.80
1134001500			16,829,440.00	15,829,521.30	999,918.70
	0905000000	General Administration, Planning and Support Services	16,829,440.00	15,829,521.30	999,918.70
1134001600			12,156,680.00	10,967,837.95	1,188,842.05
	0905000000	General Administration, Planning and Support Services	12,156,680.00	10,967,837.95	1,188,842.05
1134001700			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134001800			38,483,763.00	33,230,748.60	5,253,014.40
	0902000000	Culture	38,483,763.00	33,230,748.60	5,253,014.40
1134100200			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134100300			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134100500			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134100600			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134100700			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134100800			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134100900			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134101100			0.00	0.00	0.00
	0904000000	Library Services	0.00	0.00	0.00
1134101200			17,065,560.00	17,050,418.10	15,141.90
	0904000000	Library Services	17,065,560.00	17,050,418.10	15,141.90
1134101500			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134101700			2,650,000.00	2,650,000.00	0.00
	0902000000	Culture	2,650,000.00	2,650,000.00	0.00
1134101800			2,650,000.00	2,650,000.00	0.00

	0902000000	Culture	2,650,000.00	2,650,000.00	0.00
1134101900			10,000,000.00	10,000,000.00	0.00
	0902000000	Culture	10,000,000.00	10,000,000.00	0.00
1134102000			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134102100			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134102200			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134102300			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
		Grand Total	2,489,686,512.00	2,436,218,758.65	53,467,753.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1134-State Department for Heritage

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0902000000		Culture	1,460,371,316.00	1,432,174,802.45	28,196,513.55
	0902010000	Conservation of Heritage	1,206,510,000.00	1,194,185,164.00	12,324,836.00
	0902020000	Public Records and Archives Management	122,800,437.00	120,793,883.80	2,006,553.20
	0902030000	Development And Promotion of Culture	131,060,879.00	117,195,754.65	13,865,124.35
	0902040000	Promotion of Kenyan Music and Dance	0.00	0.00	0.00
0903000000		The Arts	130,623,102.00	113,195,182.60	17,427,919.40
	0903010000	Film Services	0.00	0.00	0.00
	0903020000		79,268,187.00	64,972,374.00	14,295,813.00
	0903030000		51,354,915.00	48,222,808.60	3,132,106.40
0904000000		Library Services	747,177,862.00	744,784,860.15	2,393,001.85
	0904010000	Library Services	747,177,862.00	744,784,860.15	2,393,001.85
0905000000		General Administration, Planning and Support Services	151,514,232.00	146,063,913.45	5,450,318.55
	0905010000	General Administration, Planning and Support Services	151,514,232.00	146,063,913.45	5,450,318.55
		Grand Total	2,489,686,512.00	2,436,218,758.65	53,467,753.35

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

Prepared By: _____

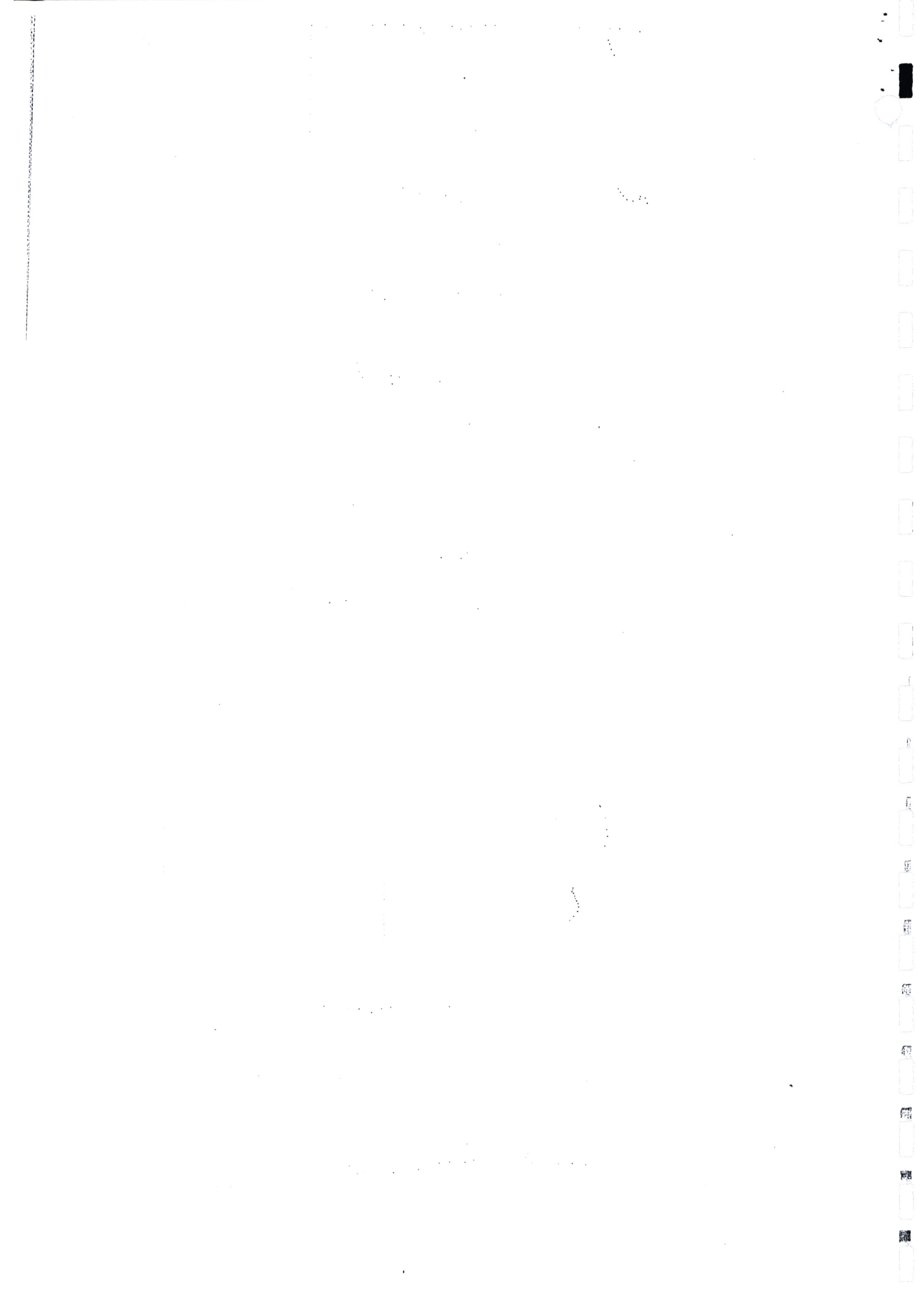
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



July 15, 2021

CERTIFICATE OF BALANCES

Customer: 138806- STATE DEPARTMENT FOR CULTURE & HERITAGE
Balance Date: 30 JUN 2021

Account No	Account Name	Balance
1000386207	REC-STATE DEP FOR CULTURE AND HERITAGE	70,703,216.65
1000386215	DEV-STATE DEP FOR CULTURE AND HERITAGE	10,523,984.00
1000386223	DEP-STATE DEP FOR CULTURE AND HERITAGE	15,891,219.10
1000386231	CBK 165-STATE DEP FOR CULTURE HERITAGE	0.00
1000442239	SPORTS ARTS AND SOCIAL DEVELOPMENT FUND	15,239,049.00



LAWRENCE RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES



JOYCE NASIEKU
AUTHORISED SIGNATORY
BANKING SERVICES

The State Department for Culture & Heritage

The Board, consisting of (*Names and official titles*): -

3 MEMBER - ANGELINE KWENA

and the following cash was produced

Cheques (as per details on reverse)	Sh.	<i>NIL</i>
-------------------------------------	-----	------------

NIL

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

The cash Book reflected the following balances as at the close of business on the 30TH JUNE 2020

184,499.15

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

[Signature]
Chairman

[Signature]
Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date / Received</i>	<i>Amount</i>

Date 1st JULY 2021

Report of the Board of Survey on the Cash and Bank Balances of The State Department for Culture & Heritage
as at the close of business on 30th JUNE 2021

The Board, consisting of (Names and official titles): -

1. CHAIRMAN - G. M. MATUNDURA
2. MEMBER - FRED ODWA
3. MEMBER - ANGELINE KWENA

Assembled at the office of CASH OFFICE HEADQUARTERS

at 10:00 A.M (time) on the 1st July 2021

and the following cash was produced

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

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

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

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

Cash on hand	Sh.	<u>NIL</u>
Balance	Sh.	<u>10,523,984.00</u>
		<u>10,523,984.00</u>

The Bank Certificate of Balance showed a sum of Sh. Ten Million Five Hundred and Twenty-Three Thousand Nine Hundred eight four cts Nil (Sh. 10,523,984 cts. 00)

Standing on the credit of the account on 30th JUNE 2021

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

Date 1st JULY 2021

[Signature]
Chairman
[Signature]
Members of the Board

[illegible]

Date 1ST JULY 2021

Report of the Board of Survey on the Cash and Bank Balances of The State Department for Culture & Heritage
as at the close of business on 30TH JUNE 2021

The Board, consisting of (Names and official titles): -

1. CHAIRMAN - G. M. MATUNDURA
2. MEMBER - FRED ODAWA
3. MEMBER - ANGELINE KWENA

Assembled at the office of CASH OFFICE HEADQUARTERS

at 10:00 A.M (time) on the 1ST July 2021

and the following cash was produced

Notes	Sh.	<u>NIL</u>
Silver	Sh.	<u>NIL</u>
Copper	Sh.	<u>NIL</u>
Cheques (as per details on reverse)	Sh.	<u>NIL</u>
		<u>NIL</u>
		<u>176,200</u>

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

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

The cash Book reflected the following balances as at the close of business on the 30TH JUNE 2021

Cash on hand	Sh.	<u>NIL</u>
Balance	Sh.	<u>15,891,219.10</u>
		<u>15,891,219.10</u>

The Bank Certificate of Balance showed a sum of Sh. Fifteen Million, Eight Hundred and Ninety One Thousand Two Hundred & Nine cts Ten (Sh. 15,891,219.10 cts. 10)

Standing on the credit of the account on 30TH JUNE 2021

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

Date 1ST JULY 2021

[Signature]
Chairman
[Signature] [Signature]
Members of the Board

[The page contains faint, illegible markings and artifacts.]

[illegible]

Date 1ST JULY 2021

Report of the Board of Survey on the Cash and Bank Balances of The State Department for Culture & Herit
as at the close of business on 30TH JUNE 2021

The Board, consisting of (Names and official titles): -

1. CHAIRMAN - G. M. MATUNDURA
2. MEMBER - FRED ODAWA
3. MEMBER - ANGELINE KWENA

Assembled at the office of CASH OFFICE HEADQUARTERS

at 10:00 A.M (time) on the 1ST July 2021

and the following cash was produced

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

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

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

The cash Book reflected the following balances as at the close of business on the 30TH JUNE 2021

Cash on hand	Sh.	<u>NIL</u>
Balance	Sh.	<u>15,239,049</u>
		<u>15,239,049</u>

The Bank Certificate of Balance showed a sum of Sh. Fifteen Million Two Hundred and Thirty-Nine Thousand and Forty-Nine cts Nil (Sh. 15,239,049 cts. 00)

Standing on the credit of the account on 30TH JUNE 2021

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

Date 1ST JULY 2021

[Signature]
Chairman
[Signature]
Members of the Board

[illegible]

Date 1ST JULY 2021

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT OF CULTURE & HERIT.
as at the close of business on 30TH JUNE 2021

The Board, consisting of (Names and official titles): -

1. CHAIRMAN - BONIFACE SIMBA
2. MEMBER - MARTHA NANGA
3. MEMBER - MARGARET KARANJA

Assembled at the office of KENYA NATIONAL ACHIEVES & DOCUMENTATION SERVICES CASH OFFICE

at 09.00 A.M (time) on the 1st July 2021

and the following cash was produced

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

NIL

NIL

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

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

The cash Book reflected the following balances as at the close of business on the 30TH JUNE 2021

Cash at hand Sh. NIL

Balance Sh. NIL

NIL

The Bank Certificate of Balance showed a sum of Sh. NONE

cts. (Sh. NIL cts.)

Standing on the credit of the account on 30TH JUNE 2021

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

Boniface Simba

Chairman

Date 1ST JULY 2021

Martha Nanga

Members of the Board

Margaret Karanja

[illegible][illegible]

REPUBLIC OF KENYA

Date 1st JULY 2021

Report of the Board of Survey on the Cash and Bank Balances of

NIL as at the close of
business on 30th JUNE, 19 2021

The Board, consisting of (Names and official titles)—

1) MR IVAN K. KAGAI CHAIRMAN
2) MR. G. K. KAGAI MEMBER
3) MR. K. K. KAGAI MEMBER

assembled at the office of P.P.M.C.

at 11:00 AM (time) on the 1st JULY, 19 2021
and the following cash was produced:

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

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

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

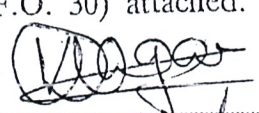
The Cash Book reflected the following balances as at the close of business on the
30th JUNE, 19 2021

Bank Balance Sh. NIL

The Bank Certificate of Deposit
NIL cts. NIL (Sh. NIL cts. NIL)

standing to the credit of the account on 1st JULY, 19 2021

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


Chairman

Date

11/07/2021

[illegible]

Date 1ST JULY 2021

STATE DEPARTMENT OF CULTURE

Report of the Board of Survey on the Cash and Bank Balances of
as at the close of business on 30TH JUNE 2021

The Board, consisting of (Names and official titles): -

1. CHAIRMAN - STEPHEN MAU
2. MEMBER - EDWIN MACHARIA
3. MEMBER - MARY MUKETI

Assembled at the office of CULTURE, NSSF BUILDING

at 09.00 A.M (time) on the 1ST July 2021

and the following cash was produced

Notes	Sh.	NIL
Silver	Sh.	NIL
Copper	Sh.	NIL
Cheques (as per details on reverse)	Sh.	NIL
		NIL
		NIL

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

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

The cash Book reflected the following balances as at the close of business on the 30TH JUNE 2021

Cash at hand	Sh.	NIL
Balance	Sh.	NIL
		NIL

The Bank Certificate of Balance showed a sum of Sh. NONE

NIL cts (Sh. NIL cts.)

Standing on the credit of the account on 30TH JUNE 2021

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

Stephen Mau
Chairman

Date 1ST JULY 2021

Edwin Macharia Mary Muketi
Members of the Board

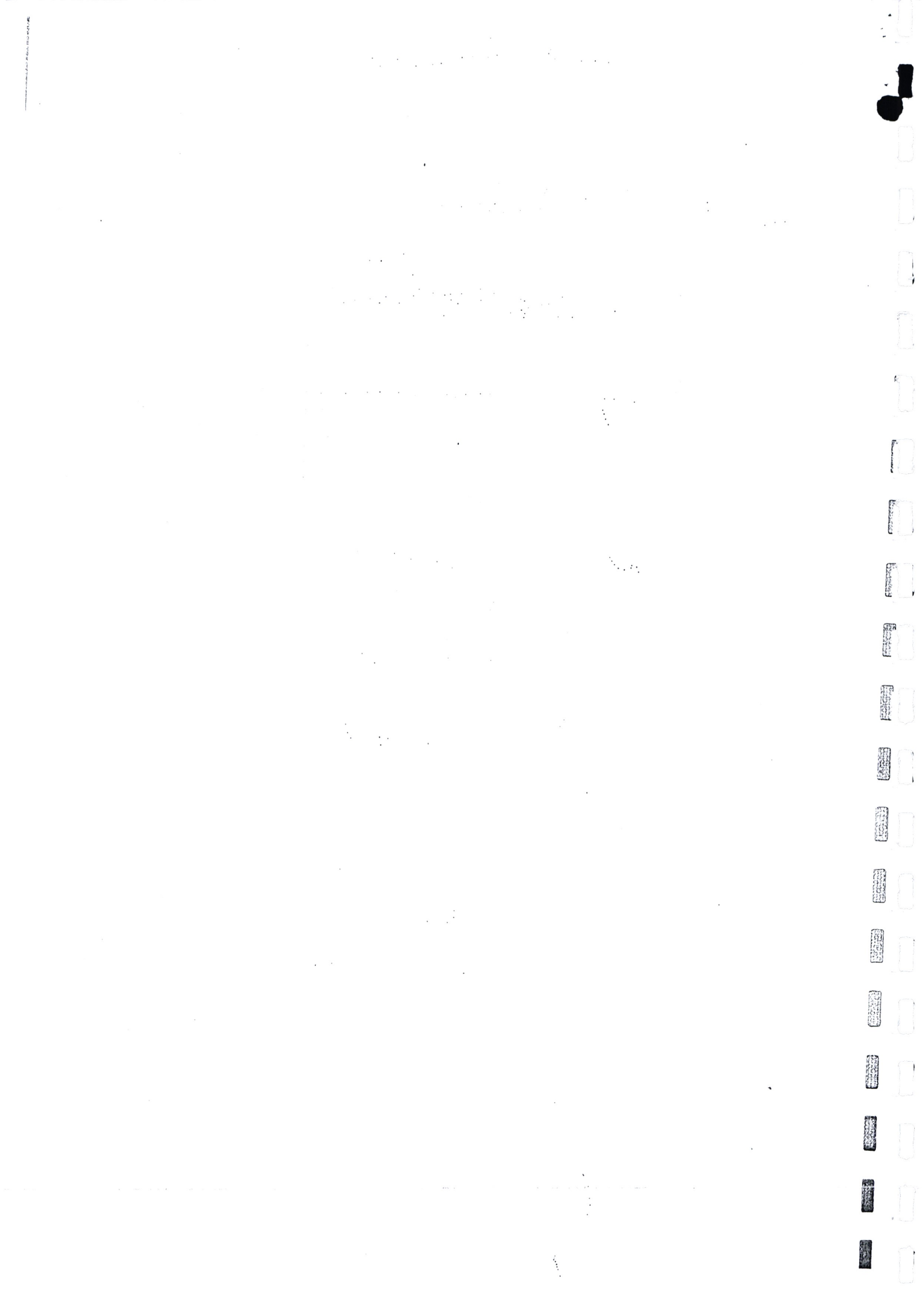
PAYMENTS

F.O. 26 (Small)

Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
SUB TOTAL							29123	984	=	
LINDA BOWLER	CIP-211000	01651	C710				33600	=		
MACHINE AID	"	"	01652	C711			42000	=		
COFFEEY CIP	"	"	01653	C712			200000	=		
EVERLYNE MURDO	"	"	01654	C713			840000	=		
CHARLES MURDO	"	"	01655	C714			30200	=		
CHRISTINE MURDO	"	"	01656	C715			14700	=		
BEN FAGE KADUKI	"	"	01657	C716			9500	=		
JOSEPH NYAMUNESI	"	"	01658	C717			14700	=		
STELLA MURDO	"	"	01659	C718			14700	=		
TACKLINE MURDO	"	"	01660	C719			33600	=		
PATRICK TIBIN	CIP-211000	01661	C720				1125600	=		
GEORGE SIBAU	"	"	01662	C721			1325200	=		
DANSON SIBAU	"	"	01663	C722			480000	=		
JOHNSTONE MURDO	CIP-211000	01664	C723				16800	=		
HELEN NDILIG	"	"	01665	C724			16800	=		
DERBY MURDO	"	"	01666	C725			16800	=		
JOHN ODHAMBE	CIP-211000	01667	C726				37800	=		
EDWARD KADUKI	"	"	01668	C727			25200	=		
ELIUD KISIKO	"	"	01669	C728			14700	=		
POLITY CIP	"	"	01670	C729			16800	=		
COFFEEY MURDO	"	"	01671	C730			16800	=		
SUB TOTAL							284497	84	=	
BALANCE C/D										184497.15
GRAND TOTAL							284497	84	=	

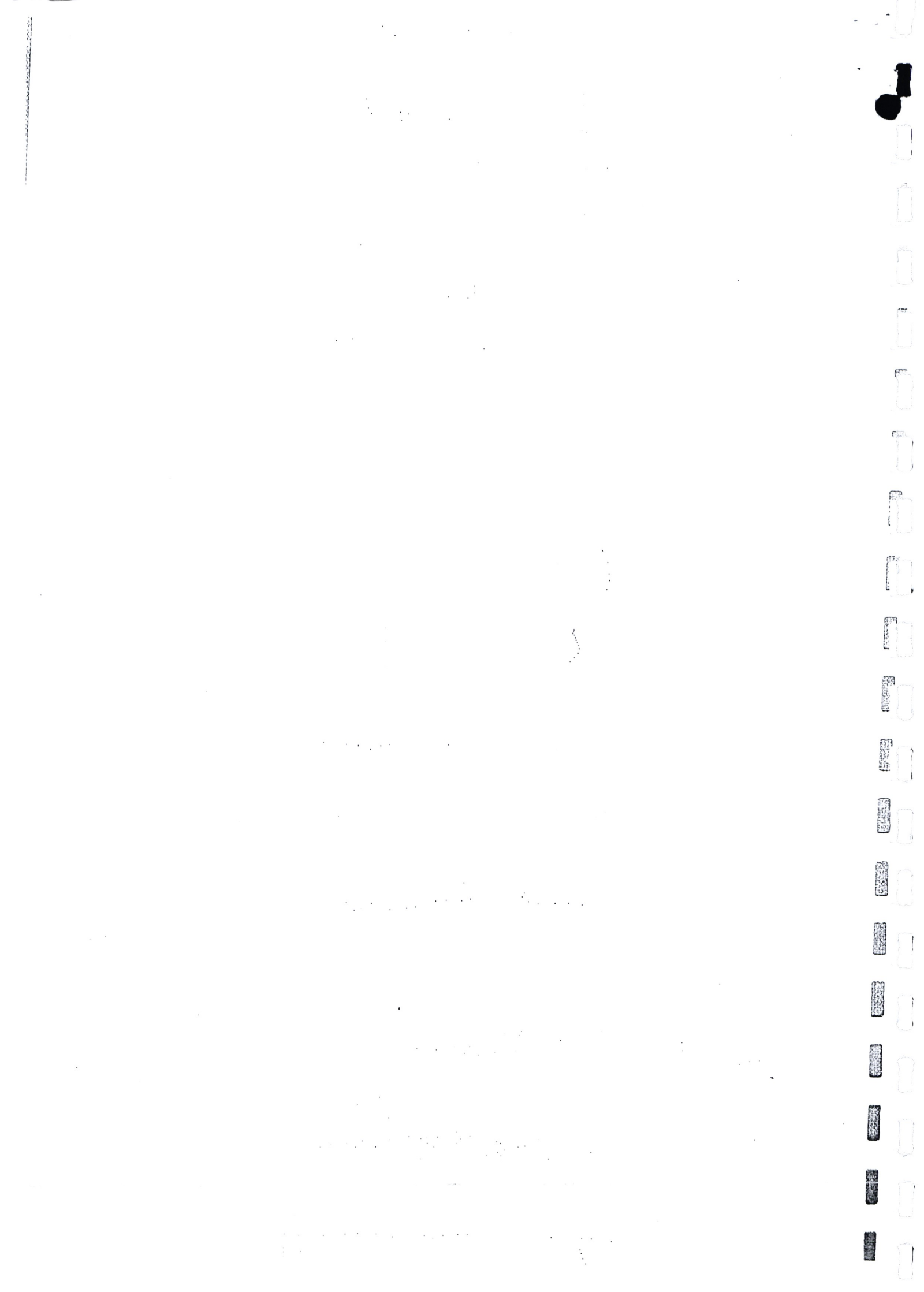


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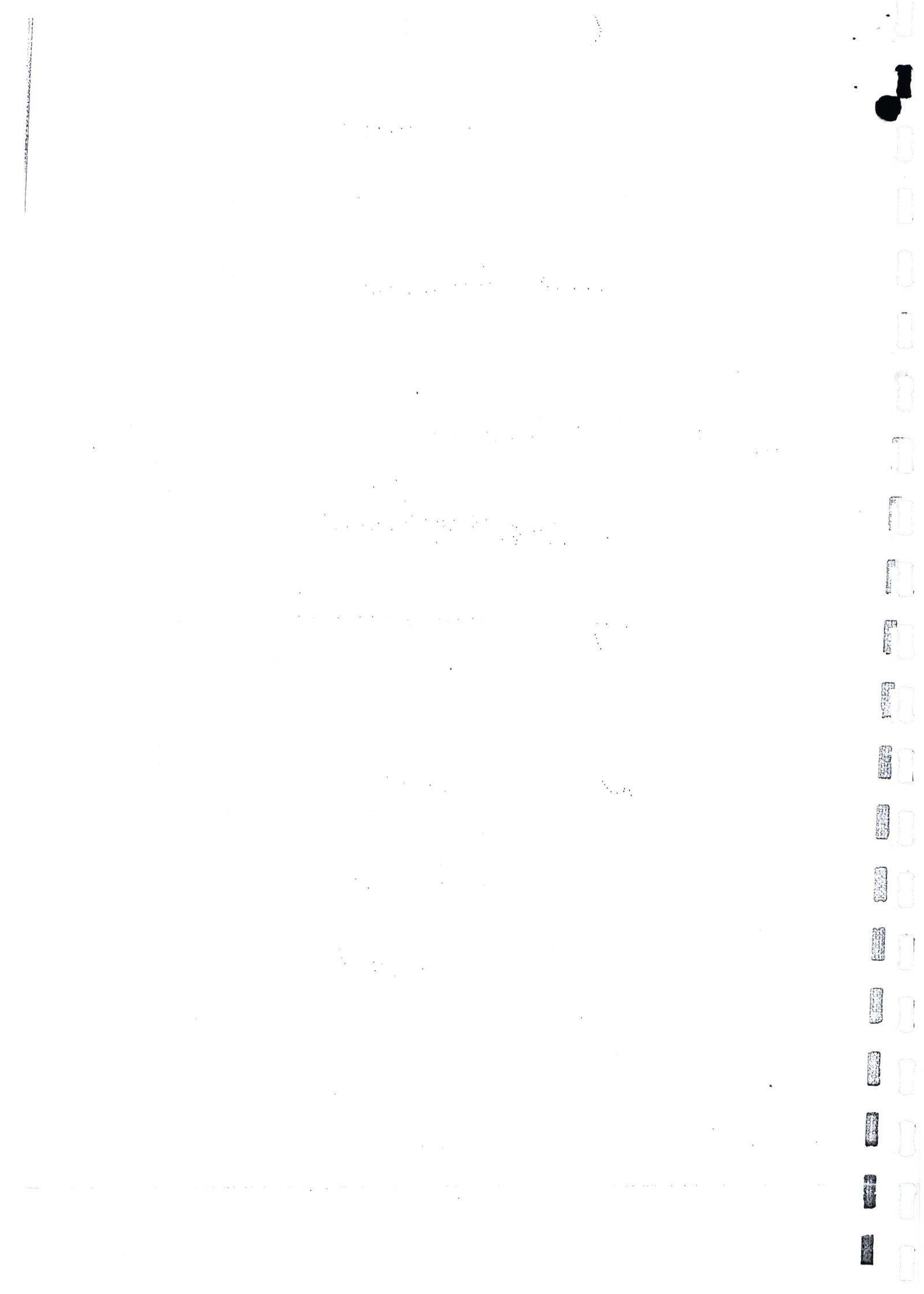
RECEIPTS

[illegible]



F.O. 26 (Small)

20/06/2021



TRANSFER TO OTHER GOVERNMENT AGENCIES 2020-2021 FINANCIAL YEAR			
	RECURRENT	DEVELOPMENT	TOTAL
KENYA NATIONAL LIBRARY SERVICES IFMIS NO 68904			
1ST QUARTER	165,252,500		
2nd QUARTER	165,252,500		
3rd QUARTER	165,252,500		
4th QUARTER	165,252,500		
TOTAL	661,010,000		661,010,000
KENYA CULTURAL CENTRE IFMIS NO 31931			
1ST QUARTER	8,875,000		
2nd QUARTER	8,875,000		
3rd QUARTER	8,875,000		
4th QUARTER	8,875,000		
TOTAL	35,500,000		35,500,000
INSTITUTE OF PRIMATE RESEARCH IFMIS NO 95962			
1ST QUARTER	5,950,000		
2nd QUARTER	5,875,000	10,000,000	
3rd QUARTER	5,987,500		
4th QUARTER	5,987,500		
TOTAL	23,800,000	10,000,000	33,800,000

NATIONAL MUSEUM OF KENYA IFMIS NO 5117			
1ST QUARTER	249,052,500	5,300,000	
2nd QUARTER	249,052,500		
3rd QUARTER	249,052,500		
4th QUARTER	249,052,500		
	5,000,000		
	40,200,000		
TOTAL	1,041,410,000	5,300,000	1,046,710,000
NMMK- NATURAL PRODUCTS IFMIS NO 790052			
1ST QUARTER	5,000,000		
2nd QUARTER	5,000,000		
3rd QUARTER	5,000,000		
TOTAL	15,000,000		15,000,000
GRAND TOTAL	1,776,720,000	15,300,000	1,792,020,000

XVIII. Appendix 2: INTER-ENTITY TRANSFERS

TITY NAME: National Museums of Kenya

ak down of Transfers from the State Department of Culture and Heritage

2020/2021

Recurrent Grants

Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
2.09.2020	249,052,500	2020/2021
10.11.2020	249,052,500	2020/2021
5.02.2021	249,052,500	2020/2021
12.05.2021	249,052,500	2020/2021
24.06.2020	5,000,000	2020/2021
Total	1,001,210,000	

Other Recurrent Grants

Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
2.09.2020	5,000,000	2020/2021
2.09.2020	5,950,000	2020/2021
14.10.2020	40,200,000	2020/2021
10.11.2020	5,875,000	2020/2021
5.02.2021	5,987,500	2020/2021
5.02.2021	5,000,000	2020/2021
8.02.2021	5,000,000	2020/2021
24.06.2021	5,987,500	2020/2021
Total	79,000,000	

The above amounts have been communicated to and reconciled with the parent Ministry

Financial Controller
National Museums of Kenya

Head of Accounting Unit
State Department of Culture and Heritage

For: Sign 
CPA Elizabeth Kamau
Date: 3rd August, 2021

Sign 
CPA Nelson Mose
Date: 3rd August, 2021

ENTITY NAME: National of Museums of Kenya
Break down of Transfers from the State Department of Culture and Heritage
20/21
Development Grants

Ministry of Sports, Culture and Heritage
Ministry of Sports, Culture and Heritage

<u>Bank Statement Date</u>	<u>Amount (Kshs)</u>	<u>Indicate the FY to which the amounts relate</u>
4.09.2020	5,300,000	2020/2021
2.07.2021	10,000,000	2020/2021
Total	15,300,000	

NOTE:

1. The National Museums of Kenya Confirms receipt of Kshs. 10 Million for financial year 2020/2021 received on 02/07/2021.

The above amounts have been communicated to and reconciled with the parent Ministry

Financial Controller
National Museums of Kenya

For: Sign 

CPA Elizabeth Kamau
Date: 3rd August, 2021

Head of Accounting Unit
State Department of Culture and Heritage

Sign 
CPA Nelson Mose
Date: 3rd August, 2021



kenya national
library service

C/KNL/AD/157/VOL 19/42

August 5, 2021

The Principal Secretary
State Department for Culture and Heritage
P.O. Box 49849 – 00100
NAIROBI

Dear Madam,

RE: INTER-ENTITY TRANSFERS FROM THE GOVERNMENT FOR THE FY 2020/2021

Reference is made to a letter from The National Treasury on Revised Annual Financial Reporting Template for National and County Government Entities Ref: AG.4/16/2/Vol.3 (72) dated 30th June 2021.

We wish to confirm that we received a total of **Kshs.661,010,000** under Recurrent Grant as shown in the attached Appendix III.

For purposes of Annual Report and Financial Statements FY 2020/2021 reporting, we are kindly requesting Head of Accounting Unit to confirm the amount received by knls by signing the attached Appendix III and **return one copy** to us for inclusion in the Financial Statements as required.

We thank you for your continued support.

Yours faithfully,

Julie Musandu
JULIE MUSANDU
FOR: Ag. DIRECTOR

D/HAV
Please Tmt.
R G

Appendix III: INTER-ENTITY TRANSFERS

KENYA NATIONAL LIBRARY SERVICE				
Break down of Transfers from the State Department for Culture and Heritage				
	FY 2020/2021			
A	Recurrent Grants	Bank Statement Date	Amount (Kshs)	FY to which the amounts relate
		02/09/2020	165,252,500	2020/2021
		13/11/2020	111,000,000	2020/2021
		28/12/2020	54,252,500	2020/2021
		05/02/2021	165,252,500	2020/2021
		12/05/2021	165,252,500	2020/2021
	Total Recurrent Grant		661,010,000	
B	Development Grants	Bank Statement Date	Amount (KShs)	FY to which the amounts relate
		There was no allocation during the Financial Year under review		
TOTAL GRANTS RECEIVED FY 2020/2021			661,010,000	

Notes:

The above amounts have been communicated to and reconciled with the Parent Ministry

Head of Finance
Kenya National Library Service

Name JULIE MUSANDO

Sign Musando

Head of Accounting Unit
State Department for Culture and Heritage

Name NEWMAN MOSE

Sign N. Mose



30th JULY, 2021

Ref: KCC/1/16 Vol II. (17)

Principal Secretary,

State Department for Culture and Heritage

Ministry of Sports and Heritage

P.O.Box 49849-00100

Nairobi

Attn: P/S
30/07

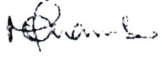
Att. Head of Accounting Unit

RE: ACKNOWLEDGEMENT LETTER FOR THE GRANT RECEIVED BY KENYA CULTURAL CENTRE FY 2020/2021

The above captioned subject refers.

We are grateful for your continued support. We hereby acknowledge for the receipt of the recurrent grant of **Ksh.35,500,000** (*Thirtyfive million five hundred thousand only*) for the FY 2020/2021. The grant was received as follows.

KCB BANK statement date	Amount Ksh.	Financial Year
2/9/2020	8,875,000	FY2020/2021
10/11/2020	8,875,000	FY2020/2021
5/2/2021	8,875,000	FY2020/2021
12/5/2021	8,875,000	FY2020/2021
TOTAL	35,500,000	


MICHAEL PUNDO

AG. EXECUTIVE DIRECTOR/CEO





30th JULY, 2021

Ref: KCC/1/16 Vol II. (18)

Principal Secretary,

State Department for Culture and Heritage

Ministry of Sports and Heritage

P.O.Box 49849-00100

Nairobi

Att. Head of Accounting Unit

RE: BREAKDOWN OF A.I.A FOR THE KENYA CULTURAL CENTRE FY 2020/2021

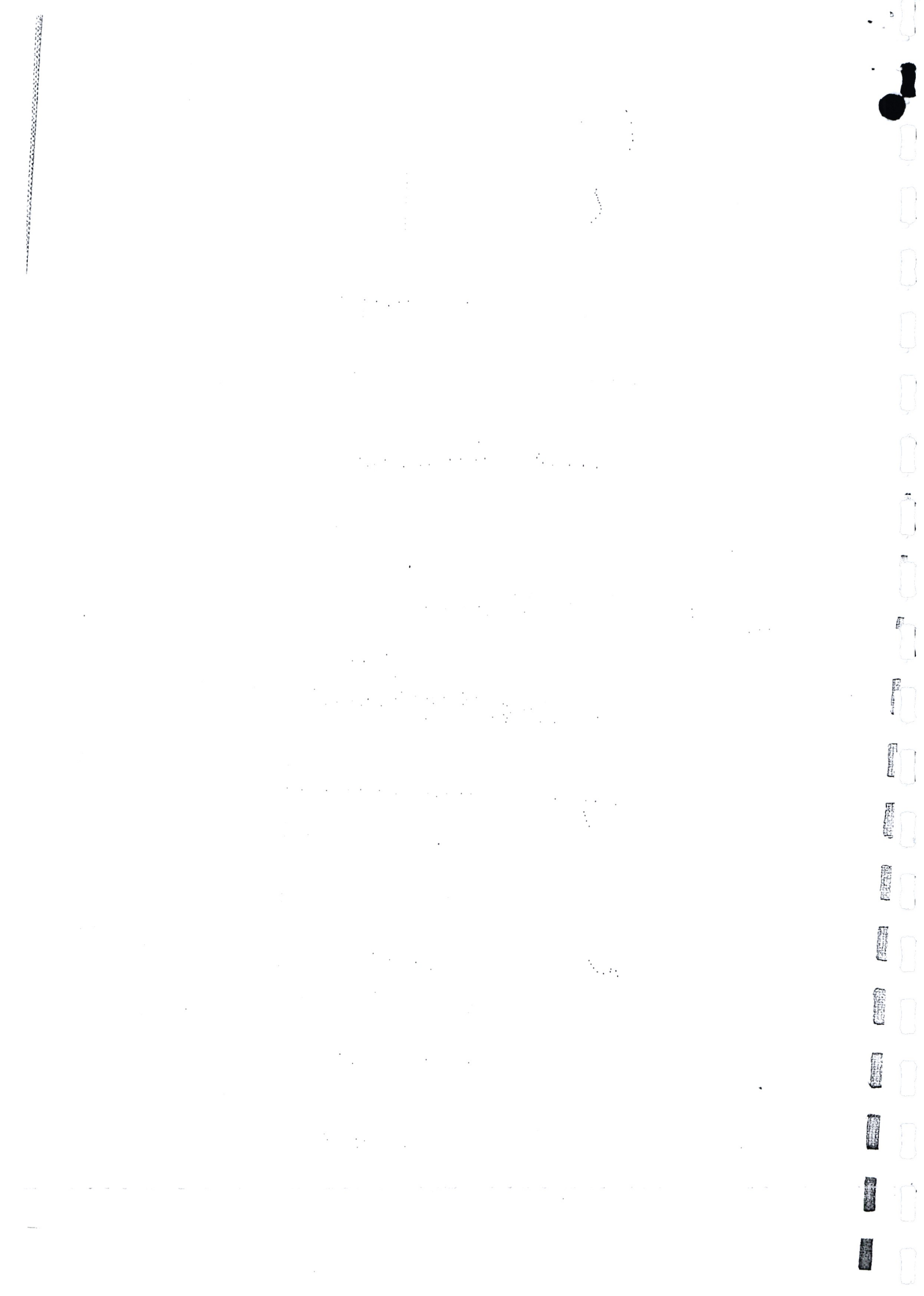
The above subject matter refers.

The following is the breakdown of Internally generated revenue for the Centre for the year ended 30th June 2021.

Item	Amount (Ksh.)
Parking	19,800,916
Theatre Hiring	1,911,643
Rental Income	1,860,608
Poster charges	1,000
Total	23,574,167

MICHAEL PUNDO

AG. EXECUTIVE DIRECTOR/CEO





kenya national
library service

C/KNL/HQ/AD/41C/VOL.IV/7

255

August 19, 2021

The Principal Secretary
State Department for Culture and Heritage
P.O. Box 49849-00100
NAIROBI

Att: Principal Accounts Controller

RE: KENYA NATIONAL LIBRARY SERVICE AIA FOR FY2020/2021

The above subject refers.

This is to confirm that during the FY 2020/2021 knls collected **Kshs.54,791,986** (Fifty four million seven hundred ninety one thousand nine hundred eighty six shillings only) as tabulated below:

knls AIA for the Financial Year 2020/2021	
Period	Amount
Q1- July to September 2020	10,038,698.00
Q2- October to December 2020	10,398,641.00
Q3- January to March 2021	15,475,187.00
Q4- April to June 2021	18,879,460.00
TOTAL AIA	54,791,986.00

The total collection of **Kshs.54,791,986.00** was fully spent as part of the knls Recurrent Budget.

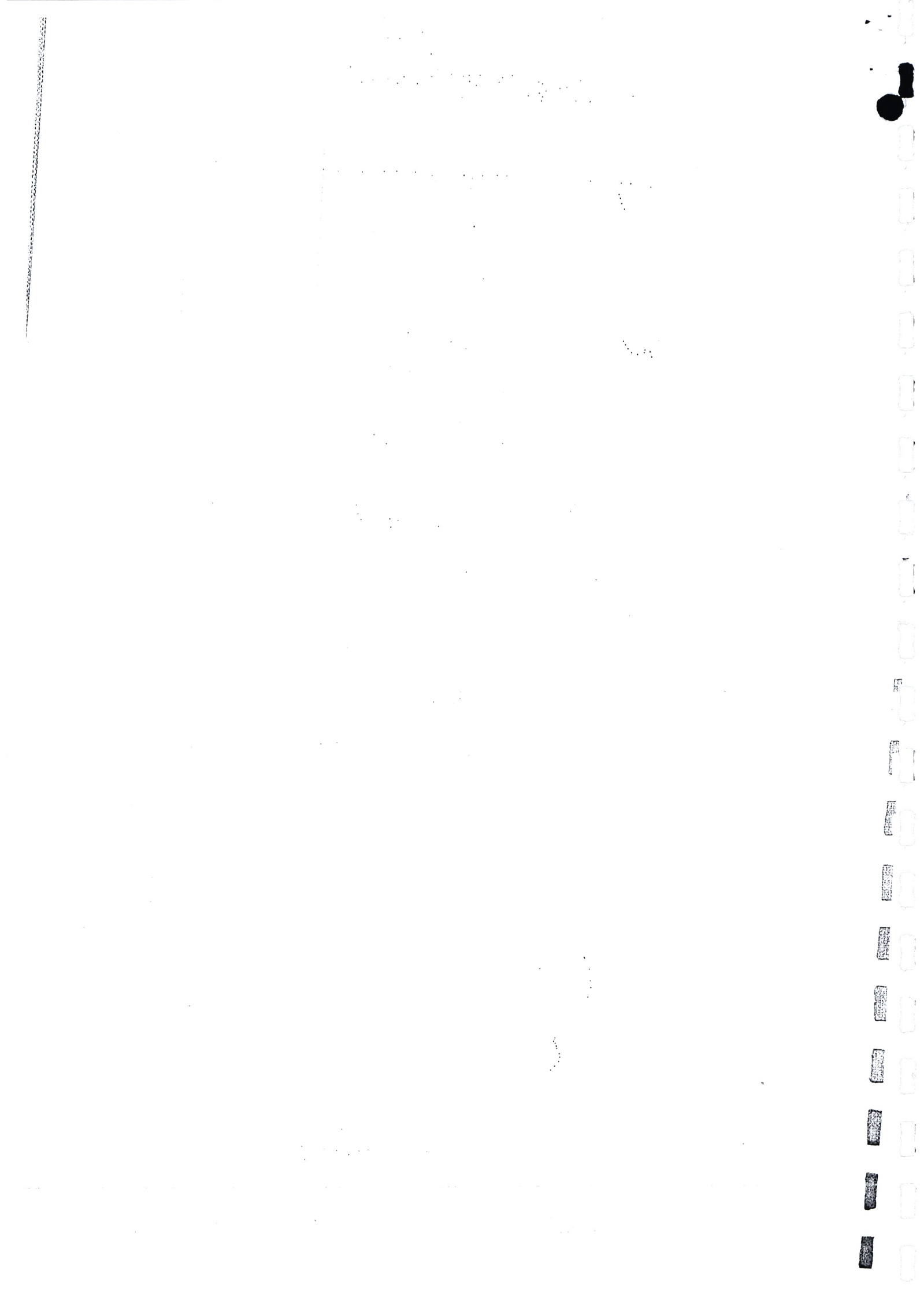
Thank you for your continued support

Yours faithfully,

Julie Musandu

DNH
Phw. Tmt.
R. G.

JULIE MUSANDU
FOR: Ag. DIRECTOR



NATIONAL MUSEUMS OF KENYA
WHERE HERITAGE LIVES ON

Ref: NMK/DGO/FIN/16/4

3rd August, 2021

Principal Secretary
State Department of Culture and Heritage
Ministry of Sports, Culture and Heritage
P.O. Box 49849 - 00100
NAIROBI

ATTN: Principal Accounts Controller

**RE: SUBMISSION OF FULL YEAR APPROPRIATION IN AID REPORT
FOR THE FY 2020/21**

The National Museums of Kenya during the year under review did not achieve its set target of Appropriation in Aid (A.I.A) by The National Treasury of Kshs. 300,000,000 due to the Covid-19 pandemic. The National Museums collected Kshs. 98,675,164 and spent Kshs 98,675,164 on operations and maintenance during the financial year 2020/2021. The organizations revenue collected during the year is as summarized below:

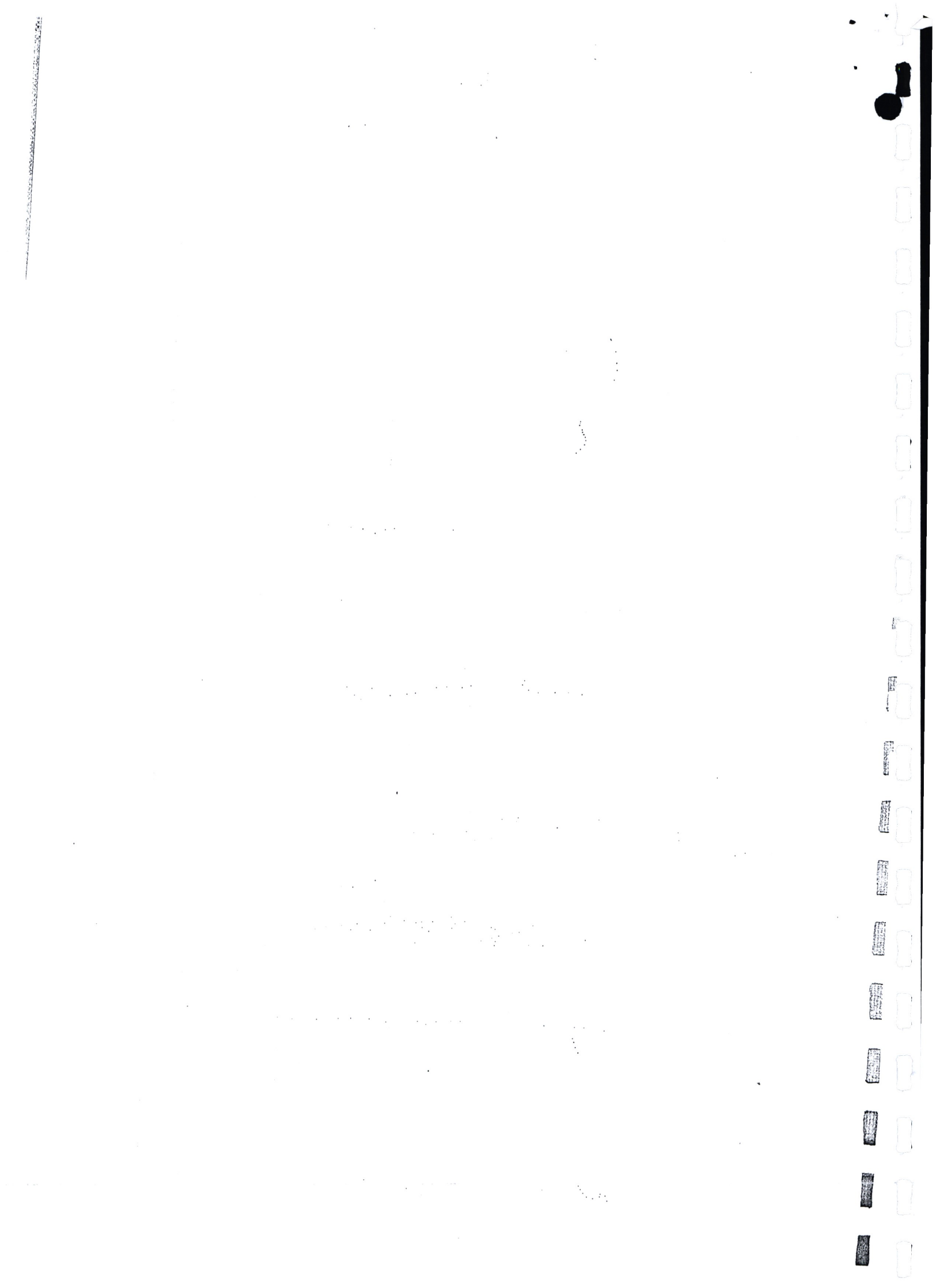
DETAILS	QUARTER I	QUARTER II	QUARTER III	QUARTER IV	TOTAL
AMOUNT (Kshs.)	3,967,555	43,643,862	23,035,397	28,028,350	98,675,164

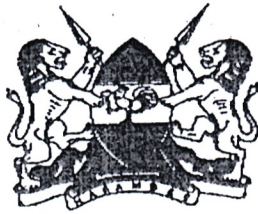
Yours faithfully,



Elizabeth Kamau
For: FINANCIAL CONTROLLER

Dated
Place TNA
W
03/08

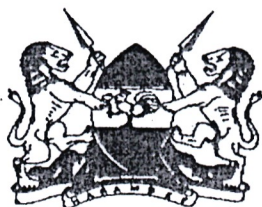




MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
RECURRENT EXCHEQUER RECEIPTS 2020/2021 ANALYSIS

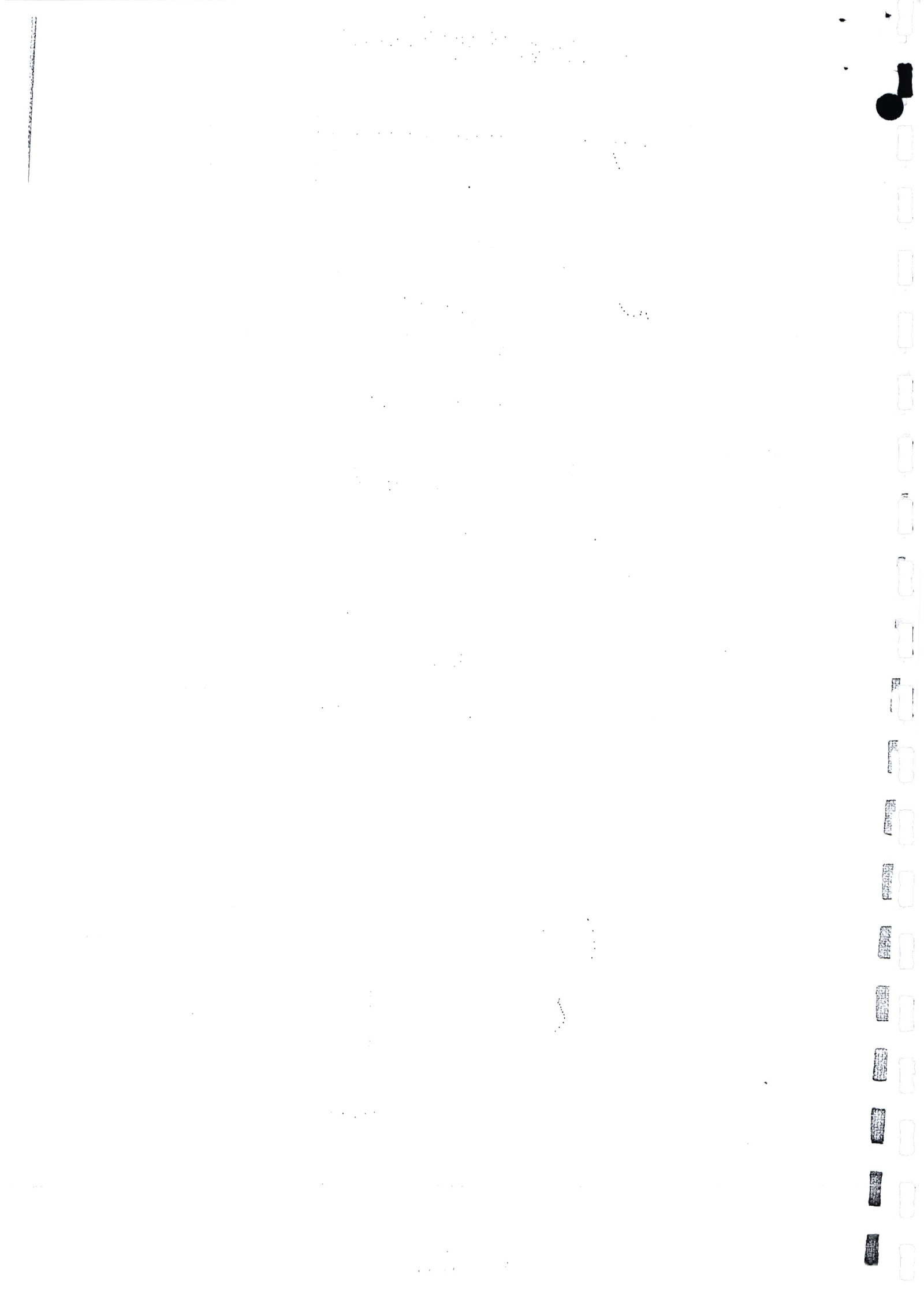
S/No.	Cash Book Date	Description	Reference	Bank Statement Date	Cash Book Folio	Amount (Ksh.)
1	6/8/2020	Exchequer issue	FT202183RXGW	5/8/2020	Fol. 2	16,243,790.65
2	31/8/2020	Exchequer issue	FT2022760LVI	14/8/2020	Fol.4	423,180,000.00
3	31/8/2020	Exchequer issue	FT20233QG08J	20/8/2020	Fol. 4	23,688,337.00
4	31/8/2020	Exchequer issue	FT202397JP6Q	26/8/2020	Fol. 4	16,770,780.60
5	2/9/2020	Exchequer issue	FT20246TK675	2/9/2020	Fol.10	19,538,630.30
6	14/9/2020	Exchequer issue	FT20253CORXG	9/9/2020	Fol. 11	434,130,000.00
7	5/10/2020	Exchequer issue	FT20276Y6G30	2/10/2020	Fol. 17	62,693,744.00
8	30/10/2020	Exchequer issue	FT20304GRT8L	30/10/2020	Fol. 30	18,711,940.00
9	20/11/2020	Exchequer issue	FT20322454FL	17/11/2020	Fol. 31	29,329,440.00
10	10/12/2020	Exchequer issue	FT20345VDYXV	10/12/2020	Fol. 36	18,100,444.00
11	24/12/2020	Exchequer issue	FT20359PT	24/12/2020	Fol. 36	21,177,101.65
12	25/1/2021	Exchequer issue	FT21021C2KNY	21/1/2021	Fol.45	9,419,785.00
13	1/2/2021	Exchequer issue	FT210295YNY	29/1/2021	Fol. 146	18,813,854.00
14	3/2/2021	Exchequer issue	FT21033RIPTF	2/2/2021	Fol.49	434,167,500.00
15	15/2/2021	Exchequer issue	FT2104389SYN	12/2/2021	Fol. 53	9,419,781.70
16	18/2/2021	Exchequer issue	FT21047MNQL	16/2/2021	Fol. 53	7,765,268.35
17	26/2/2021	Exchequer issue	FT210576K4RT	26/2/2021	Fol. 55	19,483,200.00
18	31/3/2021	Exchequer issue	FT21090KND9M	31/3/2021	Fol. 59	19,030,458.00
19	6/5/2021	Exchequer issue	FT211247YTF7	4/5/2021	Fol. 70	40,802,780.00

20	12/5/2021	Exchequer issue	FT2113145DZH	11/5/2021	Fol. 76	423,180,000.00
21	27/5/2021	Exchequer issue	FT211478T	27/5/2021	Fol. 79	20,577,409.15
22	24/6/2021	Exchequer issue	FT21172CFPNJ	21/6/2021	Fol. 89	10,987,500.00
23	24/6/2021	Exchequer issue	FT2117519	24/6/2021	Fol. 89	94,202,094.00
24	29/6/2021	Exchequer issue	FT21180W	29/6/2021	Fol. 100	32,038,327.00
25	30/6/2021	Exchequer issue	FT21188K5097	7/7/2021	Fol. 14	13,139,780.40
Total						2,236,591,945.80



MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
DEVELOPMENT EXCHEQUER RECEIPTS 2020/2021 ANALYSIS

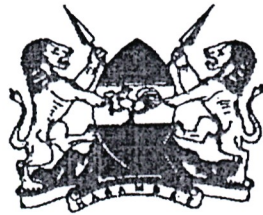
S/No.	Cash Book Date	Description	Reference	Bank Statement Date	Cash Book Folio	Amount (Kshs.)
1	14/8/2020	Exchequer issue	FT20227MFIV8	14/8/2020	Fol.9	5,300,000.00
2	4/9/2020	Exchequer issue	FT2024672G2Z	2/9/2020	Fol.9	5,300,000.00
3	30/6/2021	Exchequer issue	FT21175JH791	24/6/2021	Fol.10	11,750,500.00
4	30/6/2021	Exchequer issue	FT21181K544F	29/6/2021	Fol.10	10,000,000.00
						32,350,500.00





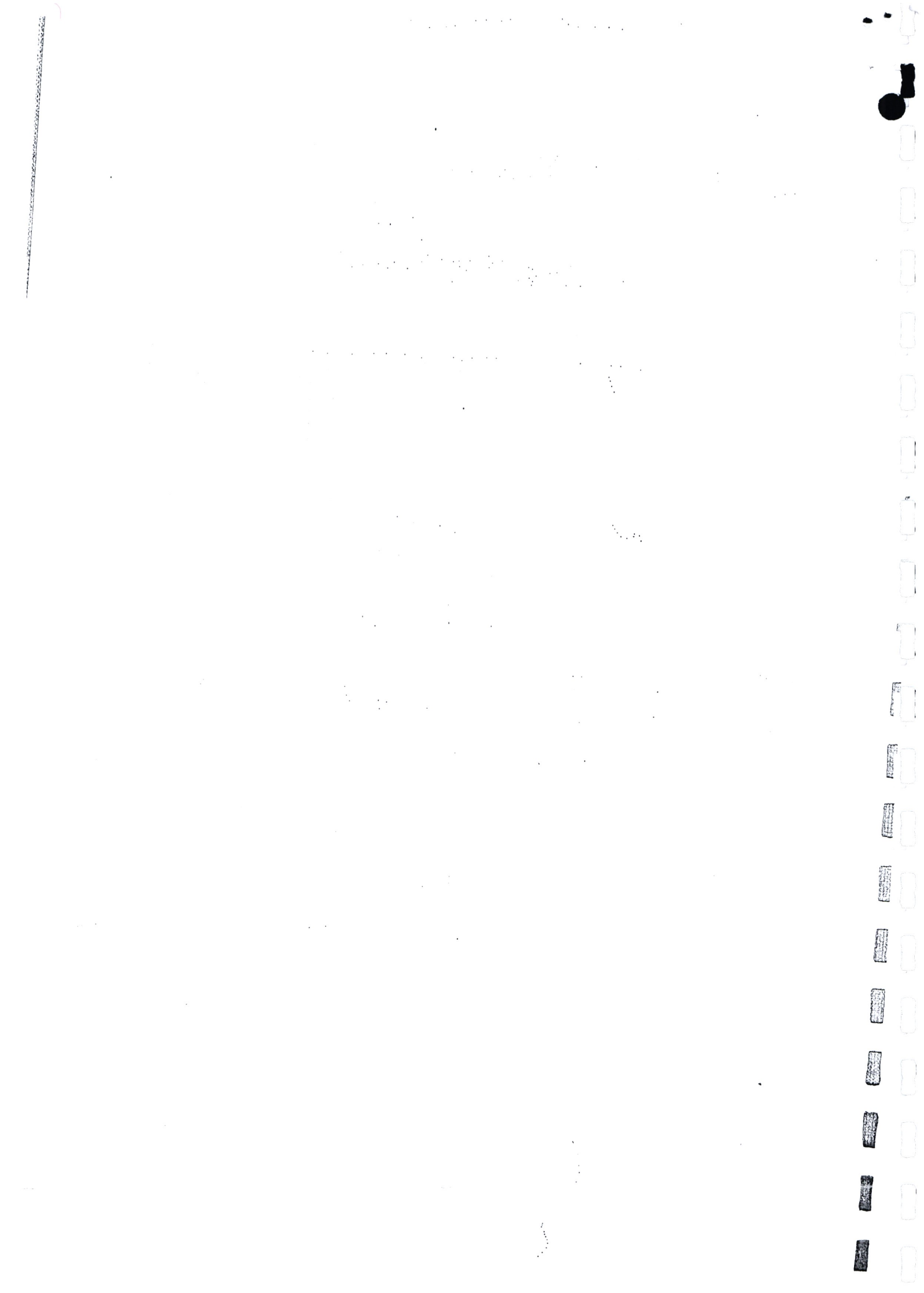
MINISTRY OF SPORTS AND CULTURE & HERITAGE
STATE DEPARTMENT OF HERITAGE
Department for Culture
A.I.A SUMMARY FINANCIAL YEAR 2020/2021

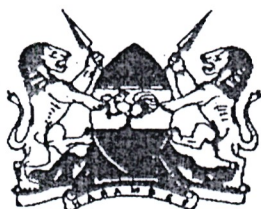
S/No.	Cashbook Date	Receipt No.	Bank Statement Date	Folio No.	Amount (Kshs.)
1.	28/1/2021	MRB6591382	21/12/2020	Folio 45	42,440.00
2.	15/2/2021	MRB6591383	2/2/2021	Folio 53	43,480.00
3.	30/6/2021	MRB6591398	30/6/2021	Folio 12 CBII	67,880.00
Total					153,800.00



MINISTRY OF SPORTS AND CULTURE & HERITAGE
STATE DEPARTMENT OF HERITAGE
Permanent Presidential Music Commission
A.I.A SUMMARY FINANCIAL YEAR 2020/2021

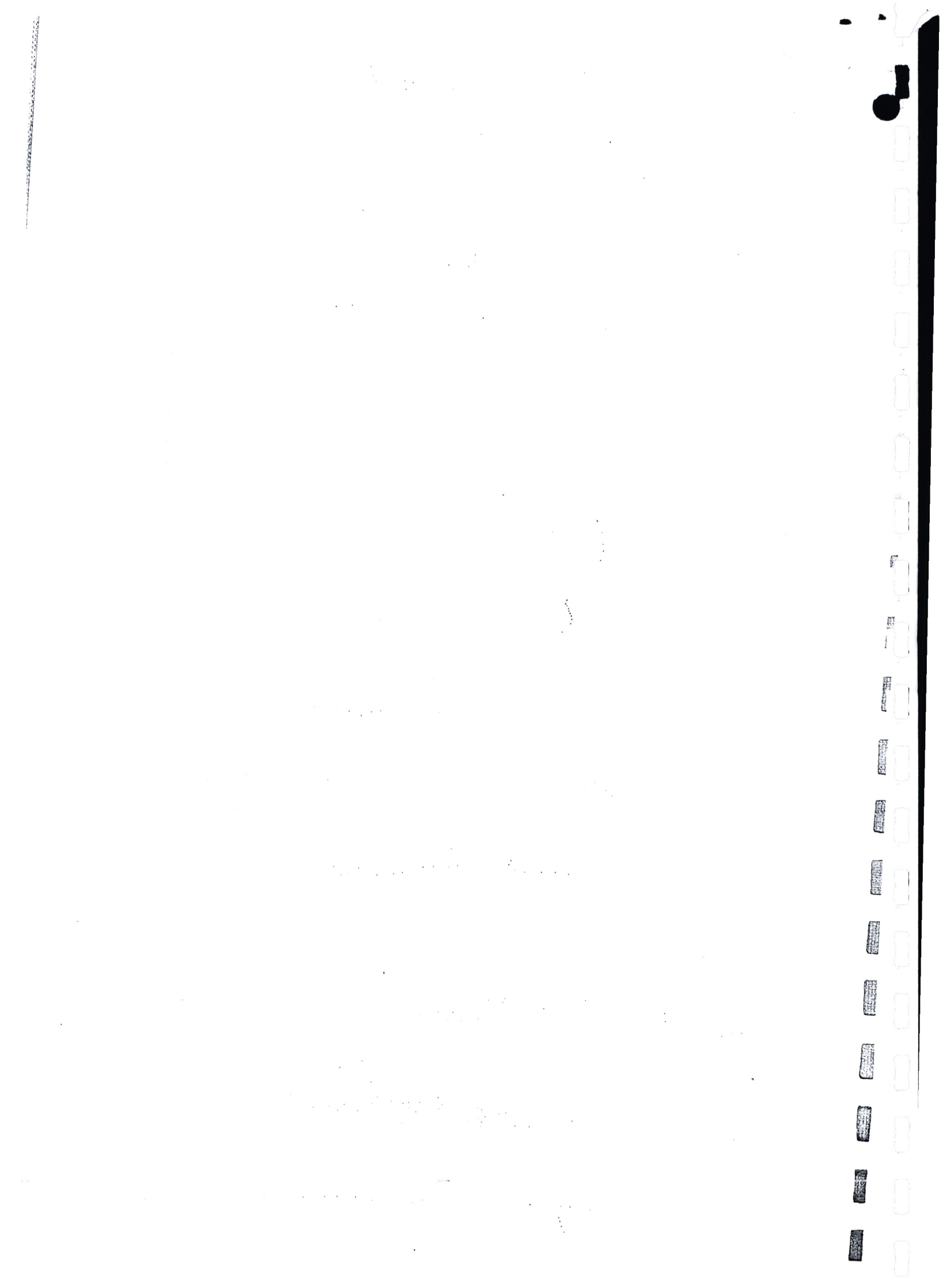
S/No.	Cashbook Date	Receipt No.	Bank Statement Date	Folio No.	Amount (Kshs.)
1.	24/6/2021	MRB6591394	22/6/2021	Folio 89	4,000.00
Total					4,000.00





MINISTRY OF SPORTS AND CULTURE & HERITAGE
STATE DEPARTMENT OF HERITAGE
Kenya National Achieves & Documentations Services
A.I.A SUMMARY FINANCIAL YEAR 2020/2021

S/No.	Cashbook Date	Receipt No.	Bank Statement Date	Folio No.	Amount (Kshs.)
1	28/1/2021	MRB6591381	4/12/2020	Folio 45	14,930.00
2	15/2/2021	MRB6591384	4/2/2021	Folio 53	40,940.00
3	31/3/2021	MRB6591386	23/3/2021	Folio 59	42,365.00
4	24/6/2021	MRB6591389	21/5/2021	Folio 89	28,375.00
5	24/6/2021	MRB6591391	8/6/2021	Folio 89	17,890.00
6	30/6/2021	MRB6591393	22/6/2021	Folio 101	22,110.00
7	30/6/2021	MRB6591395	30/6/2021	Folio 12 CB II	47,385.00
Total					213,995.00



SCHEDULE FOR RETENTIONS AND DEPOSITS AS AT 30TH JUNE 2021				
DEPOSITS ACCOUNT 4-450-0000-7310101				
RETENTION				
S/NO	FROM WHOM	TOTAL RECEIPTS	TOTAL PAYMENTS	BAL. (Kshs)
1	GIBB AFRICA	147,941.80	-	147,941.80
2	CELL ARC SYSTEM	485,000.00	-	485,000.00
3	ROMCON AGENCIES	450,000.00	-	450,000.00
4	SAVOY CONTRACTORS	1,600,000.00	-	1,600,000.00
5	CITROLAM CONSTRUCTION	752,022.70	-	752,022.70
6	JOLEMAC FIRE	10.05	-	10.05
7	SOIN GENERAL MERCHANTS	376,410.00	-	376,410.00
8	KOKOMO INVESTMENTS	56,700.70	-	56,700.70
9	WESTLIFE CONTRACTORS	99,999.95	-	99,999.95
10	WONDER WORKS	128,998.45	-	128,998.45
11	NINJAH ENTERPRISES	1,600.00	-	1,600.00
12	PATIENCE SERVICES LTD	445,984.05	-	445,984.05
			TOTAL	4,544,667.70
DEPOSITS				
1	AGRI. SECTOR DEV, PROG.	362,000.00	352,000.00	10,000.00
2	COMMUNICATION AUTHORITY	60,000.00	-	60,000.00
3	KENYA RAILWAYS	10,464,251.70	10,254,315.00	209,936.70
4	NAIROBI CITY WATER & SEWER	820.00	-	820.00
5	ETHICS & ANTI-CORRUPTION	3,011,500.00	2,900,000.00	111,500.00
6	FLOOD MITIGATION PROJECT	104,000.00	-	104,000.00
7	CONTRIBUTION TO ICH	40,074.90	-	40,074.90
8	JIRANI WOMEN GROUP	55,000.00	-	55,000.00
9	PUBLIC WORKS	100,000.00	-	100,000.00
10	CABINET OFFICE	1,102,101.00	1,083,000.00	19,101.00
11	GRANTS TO CULTURAL GROUP	10,000.00	-	10,000.00
12	K.C.B	303,658.50	279,394.15	24,264.35
13	MEMBERSHIP FEE- I.C.A & A.	110,668.00	-	110,668.00
14	PS MINISTRY OF MINING	10,034,494.00	9,368,715.75	665,778.25
15	STANDARD GAUGE RAILWAY	3,052,350.00	3,048,000.00	4,350.00
16	KENYA URBAN ROADS AUTHORITY	6,213,680.00	6,191,200.00	22,480.00
17	KENYA BUREAU OF STANDARDS	1,320,948.00	1,320,940.00	8.00
18	KENYA FILM CLASSIFICATION	15,350,000.00	15,101,056.00	248,944.00
19	KENYA RAILWAYS	19,614,301.70	19,404,365.00	209,936.70
20	U.N.E.S.C.O	13,029,441.20	12,464,840.00	564,601.20
21	KENYATTA NAT. HOSPITAL	431,180.95	431,360.00	(179.05)
22	KENYA NATIONAL LIB. SERVICE	1,500,000.00	1,283,600.00	216,400.00
23	KENYA RURAL ROADS AUTHORITY	3,361,638.00	3,360,981.00	657.00
24	MINISTRY OF SPORTS	12,769,228.00	12,769,214.00	14.00
25	NATIONAL GOVT AFF. ACTIVITY	6,288,420.00	6,287,620.00	800.00
26	KENYA FILMS SCHOOL	2,584,460.00	2,484,460.00	100,000.00
27	PS STATE DEPT OF SPORTS	182,884,167.00	182,094,670.05	789,496.95
28	PS, CULTURE & HERITAGE	3,398,741.40	-	3,398,741.40
29	URYIA LIMITED	4,199,000.00	-	4,199,000.00

30	PS STATE DEPT OF CULTURE	70,158.00		70,158.00
			TOTAL	11,346,551.40
			GRAND TOTAL	15,891,219.10

COVID -19 SPORTS ARTS AND SOCIAL DEVELOPMENT FUNDS EXPENDITURE				
S/NO	DESCRIPTION	ALLOCATION	EXPENDITURE	BALANCE
1	GOVERNMENT INTERVENTION	100,000,000.00		
	AIE'S ISSUED			
a	NATIONAL MUSEUMS OF KENY	21,600,000.00	21,600,000.00	-
b	KENYA CULTURAL CENTRE	18,120,000.00	18,120,000.00	-
c	KENYA FILM COMMISSION	8,500,000.00	8,500,000.00	-
2	ARTIST STIMULUS PAYMENT			
a	DEPT OF CULTURE	22,780,000.00	22,730,000.00	50,000.00
b	DEPT OF PPMC	29,000,000.00	29,000,000.00	-
3	ADMINISTRATION MONITORING AND EVALUATION	10,000,000.00	8,747,520.00	1,252,480.00
4	PRESIDENTIAL ARCHIVES PROGRAM	16,681,969.00	10,055,400.00	6,626,569.00
5	NATINONAL ARTS RESIDENCY AND EXHIBITION	9,050,000.00	1,740,000.00	7,310,000.00
			BANK BALANCE	15,239,049.00

STATE DEPARTMENT FOR CULTURE AND HERITAGE VOTE 1134
DISTRICT SUSPENSE AS AT 30TH JUNE 2021

S/No.	Particulars	Amount
1	Mombasa Record Centre	4,245.00
2	Kisumu Record Centre	2,734.00
3	Nakuru Record Centre	20,237.20
4	Nyeri Record Centre	9,396.54
5	Kakamega Record Centre	71.00
Total		36,683.74

