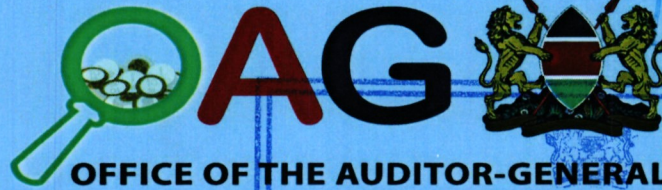


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OFFICE OF THE AUDITOR-GENERAL

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Hon. Jimmy ANGWENYI, MP

REPORT

Perpetual Karanu

OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR BROADCASTING  
AND TELECOMMUNICATION

FOR THE YEAR ENDED  
30 JUNE, 2021



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
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**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2021**

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

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
**Reports and Financial Statements**  
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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**1.0 Background information**

The State Department for Broadcasting and Telecommunication was established in 2016/2017 Financial Year where the Ministry of Information, Communication and Technology was split into two sub-sectors comprising of the State Department of ICT, Innovations and Youth Affairs and the State Department for Broadcasting and Telecommunications. At Cabinet Level, the Department is represented by the Cabinet Secretary for Ministry of ICT, Innovations and Youth Affairs who is responsible for the general policy and strategic direction of the Department.

**a) Key Management**

The State Department of Broadcasting and Telecommunications day to day management is under the following key organs: -

- Broadcasting
- Language management policies
- Public communications
- Promotion of e-government
- ICT training and standards development and administration
- Development of national communications capacity and infrastructure
- Provision of public relations services
- Telecommunication services
- Development of national communication capacity
- Infrastructure and dissemination of public information through Kenya Broadcasting Corporation (KBC)
- Mass media capacity building at Kenya Institute of Mass Communications (KIMC)
- Regulatory services through the Communications Authority of Kenya (CA)
- Postal Corporation of Kenya (PCK)
- National Communications Secretariat (NCS)
- Multimedia Appeals Tribunal
- Kenya Year Book Editorial Board (KYEB)

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**b) Vision and Mission**

• **Vision**

A digitally empowered citizenry, living in a digitally enabled society.

• **Mission**

A nation where every citizen, enterprise and organization has digital access and the capability to participate and thrive in the digital economy.

**1.1 Functions of the State Department of Broadcasting and Telecommunication**

- Telecommunication policy
- Broadcasting policy
- Language policy management
- Public Communication
- Government Advertising Agency
- Coordination of National Government Advertising services
- Postal and courier services
- Government Telecommunication services

**1.2 Mandate**

The mandate of the Ministry as derived from Presidential Executive Order No.1/2016 of May 2016 comprises the formulation of policies and laws that regulate standards and services in the Information, Communication and Technology (ICT) sector, Telecommunications and the Media industry. It is also charged with the responsibility of developing and administering ICT standards, building capacity of mass media and ICT, and the dissemination of public information through the Kenya Broadcasting Corporation (KBC).

**1.3 Core Values**

Accountability and transparency

Equity and equality

Professionalism and ethical practices

Teamwork and passion for results

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Honesty and integrity

Innovativeness and creativity

Efficiency and effectiveness

Patriotism

**1.4 Fiduciary Management**

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

No.	Designation	Name
1.	Cabinet Secretary	Joseph Mucheru, EGH
2.	Accounting Officer	Esther Koimett, CBS
3.	Information Secretary	Judith Munyinyi
4.	Secretary Administration	Julian Yiapan, OGW
5.	Ag. Director of Information	Vitalis Ragul
6.	Director of Public Communications	Joseph Mulei
7.	Director Government Advertising Agency	Paul Dickson Gwaro Ogaro
8.	Chief Finance Officer	John Nyabwari
9.	Chief Economist	Paul Macharia
	Director, Planning	Joseph Wambua
10.	Assistant Accountant General	Lucy Wangui Kamau
11.	Director Human Resource Management & Development	Miriam W. Gitau
12.	Ag. Director, Supply Chain Management	Kennedy Omari

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**Entity Headquarters**

P.O. Box 30025 - 00100

Teleposta Towers

Kenyatta Avenue

**NAIROBI, KENYA**

**Entity Contacts**

Telephone: (254) 020 492000/100

E-mail: [psbroadcasting@ict.go.ke](mailto:psbroadcasting@ict.go.ke)

Website: [information.go.ke](http://information.go.ke)

**Entity Bankers**

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

**Independent Auditors**

**Auditor General**

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

***STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION***  
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**Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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**II. FOREWARD BY THE CABINET SECRETARY**

**2.0 Introduction**

The Broadcasting and Telecommunications sub-sector is a major player in both the enabler and economic pillars of the Third Medium Term Plan (MTP III) of the Kenya Vision 2030. The main goal for the sub-sector under the MTP III is to enhance universal access to information through development and review policy, legal and institutional frameworks, modernization and expansion of Broadcasting and Telecommunications infrastructure, Promotion of ICT industries and development of ICT and Mass media skills in the country.

This Financial Statements report for the Year ending June 30<sup>th</sup> 2021 provides details of budget performance and achievements of key programmes and projects that were implemented by the State Department of Broadcasting and Telecommunications and its Agencies. The Report contains analysis of budget utilization for transparency and accountability as required by the PFM Act. The Report will be used to inform current budget expenditures and also in the preparation of the Medium-Term Budget (MTB) for the 2022/23 to 2024/25 Financial Years.

The State Department of Broadcasting and Telecommunications was established in 2016 to spearhead growth and development in Mass Media and Telecommunications subsectors. The Department adopted Seven strategic objectives that include;

- Develop and review Policies, Legal, Regulatory and Institutional Frameworks to facilitate growth and development in ICT and Youth empowerment.
- Facilitate and develop modern broadcasting and Telecommunications to enhance communications service in the country
- Improve universal access to information for a competitive knowledge-based society
- Improve the contribution of ICT sector to the GDP through employment and wealth creation
- Provide strategic government communication services.
- Build capacity in ICT and mass media for enhanced performance and service delivery.
- Promote, develop and regulate film Industry

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**2.1 Statement of budget Performance Intent**

During the 2020/2021 Financial Year, the State Department was allocated KShs. 8,042 Million comprising of Kshs. 7759 million under Recurrent and Kshs. 282 million under Development Expenditure. The State Department planned to utilize the allocated funds towards the achievement of the above strategic intentions based on the national development agenda as espoused in the Kenya Vision 2030, keeping in mind the specific priorities of the Ministry.

**2.2 Key Performance Indicators by Programmes**

**2.2.1 Key Achievements**

The state department implemented the following four programmes.

- General Administration, Planning and Support Services
- Information and Communication Services
- Mass Media Skills Development
- Film Development Services

**2.2.2 General Administration, Planning and Support Services**

The subsector developed, reviewed and implemented the following policies and legal frameworks which are expected to spur growth of ICT sector.

- Draft Spectrum Policy
- Draft Public Relation Society of Kenya Bill and Policy
- National Film Policy and Bill
- Draft Digital Economy Strategy
- ICT policy guidelines Amendments
- National Addressing System Policy and Standards.
- Draft National Communication Policy

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**2.2.3 Information and Communication Services**

The Ministry provided strategic government communication services by undertaking the following;

- Conducted biweekly press briefings to articulate Government policies
- Carried out 10 open community engagement forums that are issue based at county level
- Prepared weekly information briefs on government programs
- Prepared and implemented a communication plan for the Big 4 Agenda
- Conducted 10 communication forums at county level to create awareness on youth empowerment programmes
- Published MyGov Weekly Pull-out in two mainstream Newspapers and uploaded an online version in the Government Advertising Agency website
- Monitored on quarterly basis MDAs compliance with government advertising guidelines and prepare reports for implementation.
- Produced and disseminated 80 documentaries on deliveries of national priorities and thematic areas. 20 documentaries per quarter.

The National digital TV coverage increased from 90.15% to 92% due to the continued roll out digital TV broadcast infrastructure by both public and private operators. This has improved the household's access to digital broadcast signal especially in unserved and underserved areas. The government has continued to implement the public Digital broadcast infrastructure under the signet by filling in the identified gaps.

Radio stations stood at 186 by the end of Financial Year 2020/21. This includes community radio that broadcast in vernacular and national radio stations that broadcast in Kiswahili and English.

The subsector through the media regulatory services was able to resolve most of the reported media disputes. In addition, the subsector monitored media content to conform to set regulatory guidelines, developed media standard and modules to guide journalism. and accredited 5.5 Million journalists practising in Kenya.

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**2.2.4 Mass Media Skills Development**

The State Department also trained over 624 mass media personnel thereby boosting the national talent pool on mass media skills. The department also implemented the modernization programme under Kenya Institute of Mass Communications where Hostels Phase I and II were completed while the improvement of the Catering Unit is currently ongoing.

**2.2.5 Film Development Services**

Under the Film Development Programme, the subsector trained 45 talented youth in film productions and produced 80 documentaries on socio-economic development in the country. The subsector established and equipped one film hub in Bomet with state-of-the-art equipment to harness the power of art and technology to create job opportunities for the youth. In addition, the subsector also continued to regulate the Film Industry through the issuance of 4733 licences, to film distributors and exhibitors.

**2.3 The FY 2020/2021 Budget Analysis**

As at 30<sup>th</sup> June, 2021 the Department had absorbed KShs **7,459** Million which is 93% of the allocated budget. The variance is attributed to outstanding AIA collections and late loading of supplementary II budget onto IFMIS that led to under-utilization in the use of goods and services, acquisition of assets and in social security benefits.

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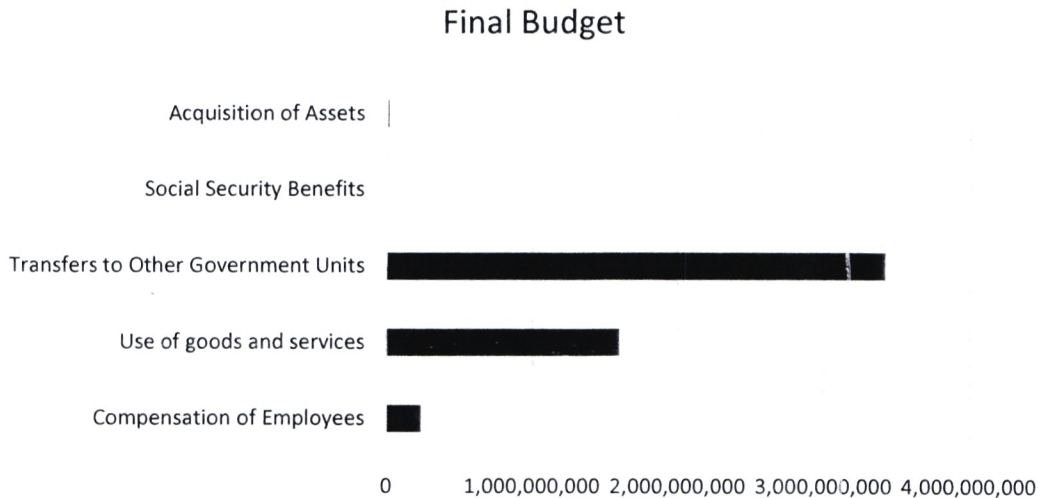
**For the year ended June 30, 2021.**

**Analysis of Approved Recurrent Budget Vs Actual Expenditure FY 2020/21 KSh**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Tax Receipts	25,000,000	25,000,000	50,000,000	38,882,032	11,117,968	78%
Exchequer releases	4,310,202,927	1,499,315,808	5,809,518,735	5,803,095,407	6,423,328	100%
Proceeds from Sale of Assets	912,000,000	1,212,000,000	2,124,000,000	1,572,481,952	551,518,048	74%
Other Receipts	29,000,000	29,000,000	58,000,000	51,980,656	6,019,344	90%
<b>Total Receipts</b>	<b>5,276,202,927</b>	<b>2,765,315,808</b>	<b>8,041,518,735</b>	<b>7,466,440,047</b>	<b>575,078,688</b>	<b>93%</b>
<b>PAYMENTS</b>						
Compensation of Employees	237,914,905	194,187,672	432,102,577	431,487,486	615,091	100%
Use of goods and services	1,597,723,610	648,501,074	2,246,224,684	2,006,067,096	240,445,189	89%
Transfers to Other Government Units	3,419,805,000	1,916,475,000	5,336,280,000	4,995,320,794	340,959,206	94%
Social Security Benefits	4,000,000	4,000,000	8,000,000	7,550,998	449,003	94%
Acquisition of Assets	16,759,412	2,152,062	18,911,474	19,114,106	-490,232	103%
<b>Grand Total</b>	<b>5,276,202,927</b>	<b>2,765,315,808</b>	<b>8,041,518,735</b>	<b>7,459,540,479</b>	<b>581,978,257</b>	<b>93%</b>

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**Chart 2.2.1 State Department Budget allocation by Economic Items**



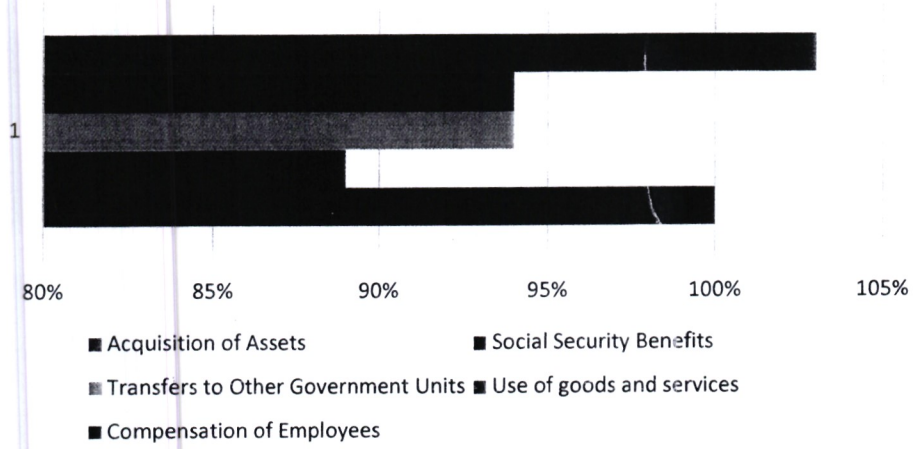
It is observed that transfer to other Government Units took the largest share of the ministry’s budget at 66.36% with use of goods and services taking 27.93%. Compensation to employees took only 5.37% while acquisition of Assets and social security benefits took the lowest at 0.24% and 0.10% respectively. The government advertising and strategic government communications services took the lions share in the use of goods and services.

**Chart 2.2.2 Budget utilization by Economic Items**

Acquisition of assets achieved 103% utilization while use of goods and services had the lowest at 89%. The charts below show levels of utilization by economic classification.

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Chart Title



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**2.4 Expenditure by Programmes**

**2.4.1 Analysis of Budget to Actual Expenditure by programme**

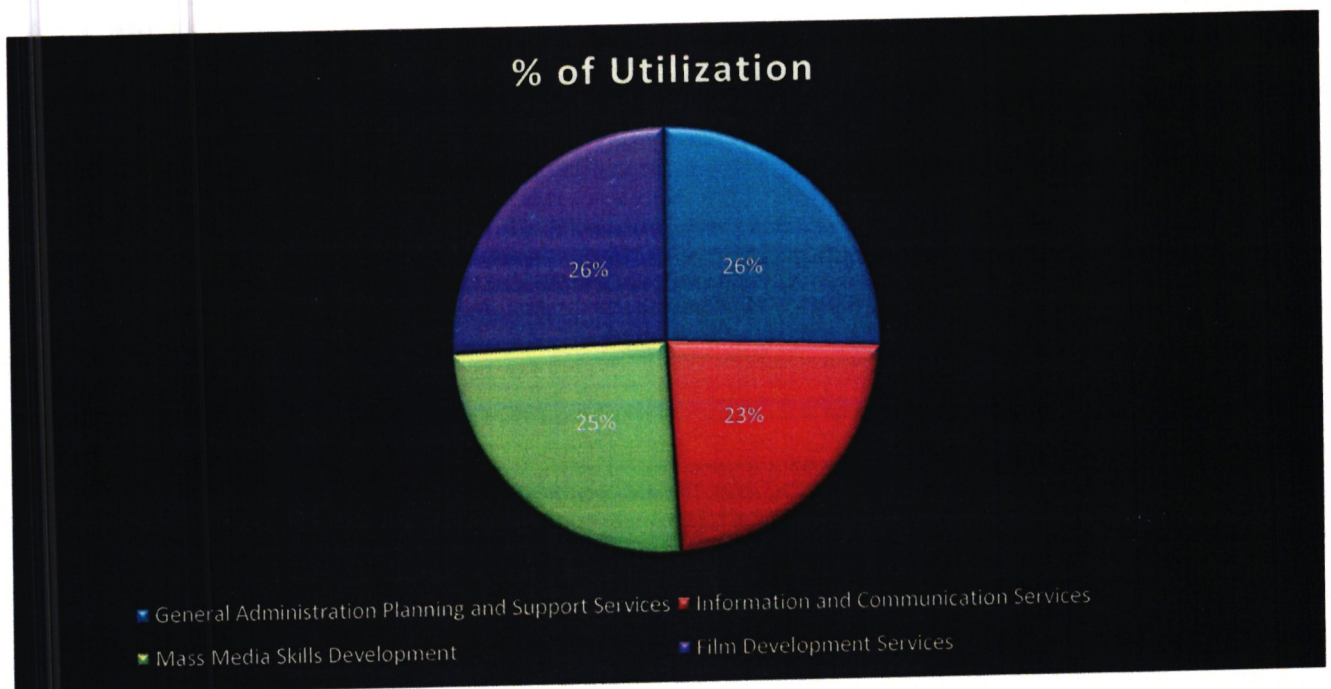
During the year, General Administration Planning and Support Services programme took 3.0% of the total allocated budget and attained 99.8% utilization. The Mass Media Skills Development programme with a budget allocation of 3.0% achieved utilization of 98.3%. The Information and Communication Services programme with the highest budget allocation at 82 % achieved 91.2% budget utilization which was the lowest utilization level mainly due to outstanding AIA collections associated with government advertising. Film Development Services programme with a budget allocation of 12% achieved budget utilization of 99.9% which was the highest utilization level in all the four programmes. The table below summarizes the budget expenditures

**Table 2.4.1 Analysis of Budget to Actual Expenditure by Programme FY 2020/21**

<b>Programmes</b>	<b>Approved Budget Allocation</b>	<b>Actual Payments</b>	<b>Variance</b>	<b>% of Utilization</b>
	KShs millions	KShs millions	KShs millions	%
General Administration Planning and Support Services	213,021,954.00	212,549,785.20	472,168.80	99.8%
Information and Communication Services	6,574,651,677.00	5,997,900,763.70	576,750,913.30	91.2%
Mass Media Skills Development	256,000,000.00	251,605,156.00	4,394,844.00	98.3%
Film Development Services	997,845,104.00	996,580,371.65	1,264,732.35	99.9%
<b>Total</b>	<b>8,041,518,735.00</b>	<b>7,458,636,076.55</b>	<b>582,882,658.45</b>	<b>92.75%</b>

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**Chart 2.4.1 Analysis of Expenditure by Programme**



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**2.4.2 Analysis of Programme/Sub Programme Expenditure**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	0	0
	0	Default - Non Programmatic	0		0
207000000		General Administration and Support Services	213,021,954.00	212,549,785.20	472,168.80
	207010000	General Administration, Planning And Support Services	213,021,954.00	212,549,785.20	472,168.80
208000000		Information And Communication Services	6,574,651,677.00	5,997,900,763.70	576,750,913.30
	208010000	News And Information Services	5,647,651,677.00	5,070,900,763.70	576,750,913.30
	208020000	Brand Kenya Initiative	142,000,000.00	142,000,000.00	0
	208030000	ICT and Media Regulatory Services	785,000,000.00	785,000,000.00	0
209000000		Mass Media Skills Development	256,000,000.00	251,605,156.00	4,394,844.00
	209010000	Mass Media Skills Development	256,000,000.00	251,605,156.00	4,394,844.00
221000000		Film Development Services	997,845,104.00	996,580,371.65	1,264,732.35
	221010000	Film Development Services	997,845,104.00	996,580,371.65	1,264,732.35
		<b>Grand Total</b>	<b>8,041,518,735.00</b>	<b>7,458,636,076.55</b>	<b>582,882,658.45</b>

As shown in the table, Brand Kenya and ICT and Media Regulatory Services Sub- Programmes had the highest absorption at 100%. The Film Development Services Sub-programme had absorption rate at 99.9% followed by General Administration planning and Support

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Services with 99.8% utilization. The mass media skills development sub-programme scored 98.3% utilization. News and Information

Services scored the lowest utilization at 89.8% mainly due to outstanding AIA collections associated with government advertising.

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**2.5 Challenges**

The sub-sector faced challenges during the implementation of its programmes and projects including inadequate public funding, insecurity and community resistance. This has affected project implementation especially on the roll out of telecommunications and broadcasting infrastructure. The cost and availability of energy in the country has hindered the development of ICTs.

The Ministry has inadequate human capacity in terms of numbers, skills and competencies to manage project implementation especially where technology is always changing requiring retraining and hiring of additional staff.

**2.6 Lessons Learnt**

The Telecommunication Sector in Kenya has proved that competition is good for development market forces in the mobile cellular market segment have seen expansion in telephone services all over the country. This has enabled Kenyans to communicate easily and carry out their economic activities more effectively. It has also pushed the cost of communication to affordable levels resulting to over 100% penetration in mobile communication services.

For Kenya to fully utilize ICT as an economic driver there is need to address other support sectors such as energy. The cost and availability of energy in the country has hindered the development of ICT. Having ICT systems and content alone is not good enough to enable ICT induced economic growth. The ICTs user must be literate enough in order to make the circuit complete. Education and Training curricula reviews have not been carried out to ensure this is done.

Though communication costs have come down considerably, there remains a wide internet digital divide between rural and urban areas. Costs of ICT utilization and maintenance in the rural areas also tend to be higher than in the urban areas.

**2.7 Recommendations**

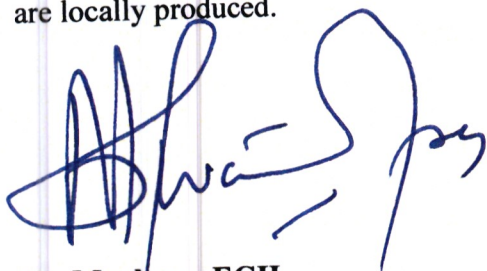
It is recommended that the subsector be adequately funded to enable the achievement of the planned MTP III programmes. For Kenya to benefit from digital dividends as envisaged in

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the Vision 2030 it is necessary for the government to facilitate development of ICTs industries in the country to increase their contribution to above 10% of the national GDP through employment and wealth creation. Investment in creative industry and e-commerce hubs in the country will enable Kenyans to commercialize their innovations and transact online businesses.

**Conclusion**

In conclusion, it is observed that the subsector has great potential for job and wealth creation with digital broadcasting providing new investment opportunities due to increased demand for broadcast content. The Broadcast Content Policy will ensure 60% of programmes aired in Kenya are locally produced.



**Joe Mucheru, EGH**  
**CABINET SECRETARY**

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**III. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETERMINED**

**3.0 Introduction**

During the year under review the State Department strived to implement the following strategic objectives as set out in the Medium-Term Plan III of Kenya vision 2030.

- To develop and review Policy, Legal, Regulatory and Institutional Frameworks for effective operations of the broadcasting and telecommunications industry
- To improve universal access to information for a competitive knowledge-based society
- To Provide Strategic Government communication services
- To Provide Government Advertising and Telecommunication services to MDAs
- To build mass media skills in the sector

**3.1 Progress on attainment of Strategic development objectives**

The State Department implemented 4 major programmes. The state department implemented the following four programmes whose objectives and outcome are outlined in the matrix below.

- General Administration, Planning and Support Services
- Information and Communication Services
- Mass Media Skills Development
- Film Development Services

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**3.2 Key Performance Outputs, Indicators, Targets and Achievements by Programs and Sub-programmes.**

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Achieved	Remarks
				2020/21	2020/21	
<b>State Department for Broadcasting and Telecommunications</b>						
<b>Programme I: General Administration Planning and Support Services</b>						
<b>Outcome: A Well-Regulated Broadcasting and Telecommunication Industry</b>						
S.P 1.1 General Administration planning and support services	Ministry Headquarters	Policies, legal and institutional frameworks	No. of Public policies developed	8	7	i. National Addressing System Policy. ii. Draft Spectrum Policy. iii. Public Relation Society of Kenya Policy. iv. Draft Digital Economy Strategy. v. National Film Policy. vi. Draft National Communication policy vii. National Addressing System Standards
			No. of Institutional Frameworks developed	5	4	

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<b>Programme 2: Information and Communication Services</b>						
<b>Outcome: Well informed citizenry</b>						
S.P 2.1: News & Information Services	Government Spokes Person	Strategic Government Communication Services	No. of bi-weekly media briefings held	26	41	Target surpassed due additional funding of Kshs. 5 million under the Covid-19 pandemic communication campaign.
			No. of Community Engagement Forums conducted	8	11	Target surpassed due to increased Covid-19 Public sensitization requirements
			No. of Youth Empowerments Forums held	8	12	Target surpassed
			No. of videos/documentaries produced and disseminated	48	48	Target surpassed due to COVID-19 awareness campaigns productions
			No. of Big 4 Agenda Communication Plans developed and implemented	-	-	Plans were prepared, being implemented
	<b>Department of Information</b>	Public News and Information Services	Daily and Weekly News and information Briefs	302	302	Target achieved
			No. of TV news items produced	3000	2201	Target not met due to reduced activities occasioned by the COVID-19 pandemic

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								No. of Photographic Exhibitions	-	N/A	Photographic Exhibitions were replaced with uploading of photographs on the <a href="http://www.urithi.go.ke">www.urithi.go.ke</a> website.	
								No of Regional and Online publications editions	32	26	Target not met due to reduced functions for coverage occasioned by COVID 19	
								No. of Mobile Cinema Shows	-	-	Targets not met due to COVID 19 precautions	
								No. of online editions of Mwasiliano and County Focus Bulletins	24	24	Target met	
Department of Public Communications	Trained officers	Modern Mass media equipment and facilities	% of modernization on identified equipment and facilities	No. of trained Public Communication Officers on Effective Communications & Management of Social Media	100	35	Target not met due to the pandemic limitations	No of PCAs trained	50	0	The training did not start due to COVID 19 restrictions	
								Enhanced government media coverage	% of Media Centre established	-	-	Media Centre established and operational.

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*For the year ended June 30, 2021.*

		Enhanced efficiency, timeliness and convenience of government communications	% of Government Contact Centre establishment	15	13	Quarterly Media monitoring reports prepared and submitted to relevant government agencies
		Develop and produce material on Big 4 Agenda	No. of IEC material developed and disseminated	100	100	Target met. Topics covered: COVID 19 Manufacturing Housing Security
	<b>Government Advertising Agency</b>	Standardized Government Advertisements	No of weekly MYGOV Pull Out	50	50	Target met.
			Quarterly compliance report on Government Advertisement Directives	4	4	Report prepared and submitted to National Treasury and Head of Public Service
			Amount of ALA collected in Kshs. Millions	1,000	700	The under collection is attributed to reduction of placement of MyGOV newspaper from 2 per week to one. In addition, is the low uptake of advertisements due to Covid-19 pandemic containment measures
	<b>Kenya Broadcasting Corporation</b>		% of National Digital Signal coverage	89	95	Target met.

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S.P.2 Kenya Yearbook Initiative	Kenya Yearbook Editorial Board	Public Broadcasting Services	No. of Broadcast Studio modernized	0	0	No budgetary allocation, under-collection in AIA
			Number of public broadcasting services hours	2190	2190	
	Department of Telecommunications Services	Enhanced government telephone service	No. of reviewed training curriculum for Government telephone personnel	-	-	Completed and Telephone personnel re-designated to Public Communications assistants
	Kenya Yearbook published	Kenya Yearbook published	No. of printed and launched publications	3000	3000	The Board's 2019/20 Yearbook was completed and launched, 2020/21 is completed, awaiting launch
	Independent Cabinet Series	Independent Cabinet Series	Moi Cabinets - % completion	-	-	Moi Cabinets is completed launched
	Big 4 Agenda Publications (Health, Housing, Agriculture & Food Security and Manufacturing Yearbooks)	Big 4 Agenda Publications (Health, Housing, Agriculture & Food Security and Manufacturing Yearbooks)	Kibaki Cabinets- %	100	100	Kibaki Cabinets complete and launched.
	Kick Off Sports	Kick Off Sports	% of Completion	-	-	Target met Publication of Agriculture & Food Security and Health (UHC) Yearbook completed, launched and printed (2019/20) Housing (affordable Building Materials) publication is complete awaiting launch.
						Printed and launched in 2018/19 FY

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	Media Council of Kenya	Yearbook published	Percentage of disputes reported and resolved	100	70	Target not met due to Court injunctions, frequent adjournments requested by other parties and delayed appointment of Complainers Commissioners.
S.P.2. 3 Media Regulatory Services		Media Regulation Services	No. of Media Standards/Modules Developed	4	5	Target surpassed due to partnership with Development partners and other government agencies such as FAO, USIAD, CAJ, OSIEA and DW to developed curriculum module on fake news, accreditation guidelines, safety and protection of journalists, climate change reporting, media viability, Access to information and health reporting.
			No. of on-Job Journalists trained	1300	1635	Target exceeded as a result of partnership with Development partners such as OSIEA and FAO
			Quarterly reports on Media compliance on Journalists code of conduct	4	4	Target met as required by the Media Act 2013 on quarterly reports
			No. of journalists accredited	5000	5,455	Target surpassed due to increased public awareness and acquisition of new accreditation equipment

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**Programme 3: Mass Media Skills Development**

<b>Outcome: Enhanced talent pool in ICT and Mass Media Skills</b>							
S.P 3.1 Media Skills Development	Kenya Institute of Mass Communication	Modern media equipment and facilities	Mass Media training	% of completion of Catering Unit	100	97	Project could not be completed by June 30 <sup>th</sup> 2021 due to non-release of budgeted Kshs 34.5M for equipment and key installations.
				% of KIMC Eldoret Campus	20	20	Intake for module based courses commenced in January 2021. Recurrent budget required to fire the signal to SIGNET
				No. of Studios established	2	2	AVID Studio and Sound Studio established and equipped.
				% of operationalization of KIMC TV	20	20	KIMC TV Business plan approved by Communication Authority.
				% of completion of Phase 3 of the tuition block	90	90	Live Broadcast studio completed
				No. of trained media practitioners	624	574	Lack of provision of Kshs. 10M to complete the final phase-one floor, roof and furniture.
							A drop in enrolment due to COVID

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			No. of reviewed training curricular	4	6	6 syllabuses reviewed in FY 2020/21 against a target of 4. The extra 2 syllabuses were for module based courses at KIMC Eldoret campus
			No. of policy documents developed/ reviewed	1	1	Online training Policy completed and operationalized
			No. of Content Productions on the Big 4 Agenda	15	10	Underperformance attributed to Covid-19 restrictions. Target introduced in the 2019/20 FY
			No. of Communication and Cinematic Arts Productions	-	-	Key Performance Indicator replaced with Content production on the Big 4 Agenda
<b>Programme 4: Film Development Services</b>						
<b>Sub- Programme 4.1: Development of film services</b>						
2.4.1 Development of film services. Outcome: A vibrant film Industry	Department of film services	Documentaries and film features produced and disseminated	No of documentaries produced and disseminated	60	80	The department was able to meet and exceed its target through co-productions with MDAs. The documentaries highlighted government projects and National celebrations

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		Students enrolled and trained and graduated in film	No. of students trained	45	45	The Kenya Film School was able to meet its target despite challenges of Covid-19 and also funding of the project therefore more funds are required to upscale this project
		Kenya Film School Project Refurbished, Customized and Furnished training facilities	% of completion	49	49	the project is 49% implemented and funds are required to complete
<b>Kenya Commission</b>	<b>Film</b>	Local and International films produced in Kenya	No. of local and foreign films produced/ shot on location Kenya	300	417	Target surpassed in bid to promote and market the local film industry
			% uptake of local content	27	27	-
			No. of film hubs established	2	1	Target unmet due to change in management of partners
			No. of film projects supported	18	14	Budget cuts
		Youth groups supported	No of youth groups technically assisted to release films	10	10	There is need for more funding in this area to enable the department to give technical assistance for more groups across the country to realize their productions which will help create sustainable wealth and employment

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			% completion of the archiving and repository centre	10	0	No budgetary allocation.
			% Completion of the Location Mapping/ Ultra- Modern Cinema Facilities	47.73	40.89	Budget cuts
			No. of film makers trained	765	520	Covid-19 restrains
	Audiences developed and distribution networks		% increase in the uptake of local content from 27% to 37%	27	27	27% is the baseline on audience consumption and the plan is to increase it by 2% yearly
	Film and broadcast content regulated	No. of film licences issued to Distributors and Exhibitors	No. of film agents registered	1400	4733	The target was surpassed by 3.333 (238.1%)
			No. of filming licenses issued to film makers	120	165	The board through its regional offices have encouraged film distributors, agents and film makers to apply for licence online making the service more efficient and effective
				480	649	The target was surpassed by 169 (35.2%) registration of film agent. This was due to introduction of online Licencing System
	<b>Kenya Film Classification Board</b>					

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			19	19.05	The percentage of completion has changed due to the additional cost of the project and funds received to implement the project
	Refurbished and equipped Nairobi Film Centre (Nairobi Cinema)	% of refurbishment and Equipping of the theatre	19		
		No of consumer awareness programmes conducted	80	256	-

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**3.3 Project Performance**

The State Department implemented five capital projects whose performance is as shown below.

Annex 2: Project Details																		
No	Project Name and/or IFMIS Code	Estimated Cost of the Project or Contract Value (a)	Source of Financing			Project Timeline		Allocation FY 2020/21 Budget		FY 2020/21 % Absorption, Full year ending June 2021	Actual Cumulative Expenditure since inception up to end of June 2021 (b)	Outstanding Project Cost, including as per end of June 2021 (c) (= a-b)	Status/Progress %	Implementing Agency, Contractor and project Manager				
			Total	of which: Foreign	of which: GoK	Start Date	Expected End Date	Foreign	GoK						Foreign	GoK	Total	Of which: GoK
1	Digital TV Migration	6,000,000,000	6,000,000,000	800,000,000	5,200,000,000	14-Jul	Jun.2023	0	136,500,000	0	100	5,676,000,000	324,000,000	95	188,000,000	0	188,000,000	KBC
2	KBC Studio Mashinani	619,000,000	619,000,000	0	619,000,000	16-Jul	Jun.2025	0	28,500,000	0	0	148,500,000	470,500,000	24	87,000,000	0	87,000,000	KBC
3	405 Bed Capacity Hostel	569,000,000	569,000,000	0	569,000,000	14-Jul	Jun.2022	0	34,500,000	0	100	534,500,000	34,500,000	94	0	0	0	KIMC
4	Modernization of	405,000,000	405,000,000	0	405,000,000	15-Jul	20-Jun	0	0	0	100	405,000,000	0	100	0	0	0	KIMC
5	Modernization of KNA	791,000,000	791,000,000	0	791,000,000	17-Jul	Jun.2025	0	38,425,000	0	71	103,425,000	687,575,000	13	80,000,000	0	80,000,000	KNA
6	KIMC Eldoret Campus	1,620,000,000	1,620,000,000	0	1,620,000,000	Jul. 2018	Jun. 25	0	0	0	0	0	1,620,000,000	20	40,000,000	0	40,000,000	KIMC
7	Printing press	300,000,000	300,000,000	0	300,000,000	Jul. 2021	Jun.2022	0	0	0	0	0	300,000,000	0	0	0	0	-
8	Film Location Mapping	110,000,000	110,000,000	0	110,000,000	Jul.2019	Jun.2023	0	7,500,000	0	0	45,500,000	64,500,000	41.3	15,000,000	0	15,000,000	-
9	Nairobi Cinema Theatre Refurbishment	895,000,000	895,000,000	0	895,000,000	Jul.2014	Jun.2025	0	17,000,000	0	0	190,000,000	705,000,000	21	40,000,000	0	40,000,000	-
10	Film School	691,000,000	691,000,000	0	691,000,000	Jul.2014	Jun.2025	0	19,830,000	0	0	362,830,000	328,170,000	53	50,000,000	0	50,000,000	-
	<b>TOTAL</b>	<b>12,000,000,000</b>	<b>12,000,000,000</b>	<b>800,000,000</b>	<b>11,200,000,000</b>			<b>0</b>	<b>282,255,000</b>	<b>0</b>	<b>7,465,755,000</b>	<b>1,756,000,000</b>	<b>500,000,000</b>	<b>0</b>	<b>500,000,000</b>	<b>0</b>	<b>500,000,000</b>	

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The department implemented 10 capital projects as shown in the table.

- The Digital TV migration Project completion rate is 95%. Completion date has been revised to June 2022 due to low provisions.
- KBC Studio Mashinani has been affected by non-provision of recurrent funds for full operationalization of completed studios. The completion date has also been revised due to budget cuts and low provisions. End date was revised to 06/25.
- The 405-bed capacity project was affected by budget cut in 2019/20 that led to delay in completion dates and cost. End date revised to 06/22.
- The modernization of KIMC Film Project will be completed once requisite equipment are delivered.
- Modernization of KNA has been affected by budget cuts. End date revised to 06/25.
- KIMC Eldoret Campus has been affected by budget constraints. End date revised to 06/25.
- Printing press was partially funded. End date is 06/22.
- In Film Location mapping, 290 film sites have already been identified and mapped. End date is 06/23.
- Nairobi Cinema Theatre refurbishment is at 21%. End date is 06/25.
- Film school is at 53%. End date is 06/25.

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**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

The State Department of Broadcasting and Telecommunications exists to improve the livelihoods of Kenyans through formulation and implementation of sustainable policies:

- 1) To create and maintain a well-regulated broadcasting and telecommunications sector.
- 2) To promote a coherent and seamless Government communication
- 3) To enhance the sub-sector contribution to the national development goals.
- 4) To create employment through promotion of local digital content

**A. Sustainability strategy and profile -**

When developing the policies, legal, regulatory and institutional frameworks the management team is guided by the national values and principals of public service as anchored in the constitution of Kenya 2010, Article 232 includes but not limited to the following;

- ❖ High standards of professional ethics
- ❖ Efficient, effective and economic use of resources
- ❖ Responsive prompt, effective, impartial and equitable provision of service
- ❖ Involvement of the people in the process of policy making
- ❖ Accountability for administrative acts
- ❖ Transparency and provision to the public timely and accurate information
- ❖ Fair competition and merit as the basis of the appointments and promotion
- ❖ Affording adequate and equal opportunities for training

**B. Environmental performance**

The state department regulates the ICT sector where all ICT equipment, facilities and devices must be type approved for acceptable levels emissions in line with the set international standards. The State Department is encouraging infrastructure sharing policy to reduce environmental pollution where many masts are being erected in all build up places and thus becoming vessels of emissions.

The state department also participates in voluntary tree planting exercises where every year members of staff in the ministry join communities to increase the forest cover in the country by planting trees.

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The ministry through its information and Public communications department creates awareness on climate change and encourages the citizens to support government programmes to improve environment. This is done through writing of feature articles that are disseminated through print and electronic media.

**C. Employee welfare**

The state department adheres to public service policies, procedures and rules in the hiring of personnel where gender ratio, non-discriminatory, qualifications, good conduct, disability among other considerations are considered. The department always carries out training needs assessment and implements the findings through training and capacity building. Staff Appraisal is carried every year where reward and sanction system are applied.

**D. Market place practices-**

The State department procures goods and services through competitive tendering and bidding process where all stakeholders are treated equally. Measures are taken to make sure that all suppliers are paid on time to avoid pending bills.

**E. Community Engagements-**

The State Department coordinate and provides strategic Government communication services by carrying out the following activities that involve community engagement.

- ❖ Conducting biweekly press briefings to articulate Government policies
- ❖ Carrying out open community engagement forums that are issue based at county level subject to Covid-19 regulations
- ❖ Conducting communication forums at county level to create awareness on youth empowerment programmes subject to Covid-19 regulations)
- ❖ Produce and disseminate videos on deliveries of national priorities and thematic areas

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**V. 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 Broadcasting and Telecommunication 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 (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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 Broadcasting and Telecommunication 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 Broadcasting and Telecommunication 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 Broadcasting and Telecommunication further confirms the completeness of the accounting records maintained for the State Department for Broadcasting and Telecommunication, 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.

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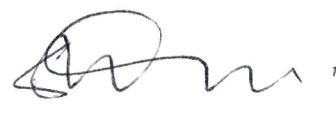
The Accounting Officer in charge of the State Department for Broadcasting and Telecommunication, confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under 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 Broadcasting and Telecommunications financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September, 2021.



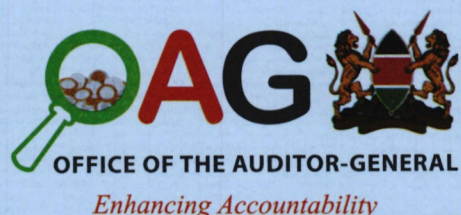
**ESTHER KOIMETT, CBS**  
**PRINCIPAL SECRETARY**



**CPA LUCY WANGUI KAMAU**  
**ASSISTANT ACCOUNTANT GENERAL**  
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## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION FOR THE YEAR ENDED 30 JUNE, 2021**

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### PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 Broadcasting and Telecommunication set out on pages 41 to 80, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

### Basis for Qualified Opinion

#### 1. Variances between the Financial Statements and IFMIS Ledger Balances

A comparison between the financial statements and the supporting IFMIS ledger balance revealed variances as shown below:

Item	IFMIS Balance Kshs.	Financial Statement Amount Kshs.	Difference Kshs.
Recurrent Bank Account	560,349,861	4,933,997	555,415,889
District Recurrent Bank Account	504,943	-	504,943
Development Bank Account	271,220,447	1,975,733	269,244,715
Deposit Bank Account	279,319,245	281,928,092	(2,608,847)
Cash in hand	589,040,131	244,789	588,795,342
Salary in Advance	132,360	-	132,360
Prepayments	1,411,950	-	1,411,950
R/D Cheques	5,332,522	-	5,332,522
Government Imprests	703,393	664,205	39,188
Suspense and Clearance	630,609.65	-	630,609.65

Item	IFMIS Balance Kshs.	Financial Statement Amount Kshs.	Difference Kshs.
General Deposits	241,807,410	281,928,092	(40,120,682)
Other Liabilities	9,298,544		9,298,544
System Required Liabilities	192,716,118	-	192,716,118
Opening Balances Reserve	12,288,008,887.85	35,102,567	12,252,906,320.85

The variances have not been explained nor reconciled.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

## 2. Pending Bills

Note 17.1 to the financial statements reflects pending bills amounting to Kshs.873,106,334 as at 30 June, 2021. However, this amount differs from the amount of Kshs.281,928,092 disclosed under Annex 1 to the financial statements resulting to an unexplained variance of Kshs.591,178,242. Further, failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

In the circumstances, the accuracy and validity of the reported pending bills of Kshs.873,106,334 as at 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Broadcasting and Telecommunication 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. Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined for the year ended 30 June, 2021 reflects budgeted receipts and actual on comparable basis amounting to Kshs.8,041,518,735 and Kshs.7,466,440,047 respectively resulting to a shortfall of Kshs.575,078,688 or 7% of the budget. Similarly, the Department's

approved expenditure budget was Kshs.8,041,518,735 while the actual expenditure was Kshs.7,459,540,479 resulting to under-expenditure of Kshs.581,978,257 or 7% of the budget.

This under funding and under absorption affected the planned activities and could have impacted negatively on service delivery to the public.

## **2. Unresolved Prior Year Issue**

### **2.1 Unconfirmed Arrears of Appropriation-in-Aid (AIA) Owed By State Agencies**

As previously reported, the Government Advertising Agency (GAA) is owed Kshs.483,152,144 by various State Agencies for advertising services. The outstanding amount is expected to supplement the Publicity and Advertising budget for the State Department. However, outstanding balance of Kshs.303,782,510 as at 30 June, 2021 could not be confirmed as primary records including schedule of the outstanding AIA and specific individual accounts were not provided for audit review.

## **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**

#### **1. Accounts Receivables-Long Overdue Imprest**

As disclosed in Note 11 to the financial statements, the statement of financial assets and liabilities reflects a balance of Kshs.664,205 under accounts receivables-outstanding imprest and clearance accounts balances. The balance includes outstanding imprest owed by two officers that has remained outstanding since 25 August, 2016. No reason was rendered for the failure to surrender the imprest or recover from the officers' salaries in accordance with Regulation 93 of the Public Finance Management (National Government) Regulations, 2015. This provides that in the event of the imprest holder failing to surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank rate.

No satisfactory explanation was given for the failure to recover the imprest as required.

## **2. Failure to Conduct Media Monitoring of Distribution of MyGOv Publication**

The statement of receipts and payments reflects payments of Kshs.1,715,995,564 in respect of use of goods and services for the year ended 30 June, 2021. The expenditure mainly relates to payments made to media houses for publication of MyGov newspaper during the year under review. However, as previously reported, the Government Advertising Agency has never carried out a media monitoring exercise to determine the number of copies published and distributed by the media house, which would have formed a basis for any contractual negotiations on amounts payable for placing of Government and associated advertising in the print media.

In the circumstances, the propriety and value for money on the expenditure of Kshs.1,715,995,564 could not be confirmed.

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

### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

#### **Basis for Conclusion**

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

#### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from

material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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

31 December, 2021


**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

	Note	2020/2021 Kshs	2019/2020 Kshs
<b>RECEIPTS</b>			
Tax Revenues	1	38,882,032	4,000,000
Transfers from National Treasury	2	5,803,095,407	2,779,594,137
Proceeds from Sale of Assets	3	1,572,481,952	1,841,317,712
Other Revenues	4	51,980,656	59,000,348
<b>TOTAL REVENUES</b>		<b>7,466,440,047</b>	<b>4,683,912,197</b>
<b>PAYMENTS</b>			
Compensation of Employees	5	431,487,486	353,135,190
Use of goods and services	6	2,006,067,095	1,136,277,796
Transfers to Other Government Units	7	4,995,320,794	3,221,381,940
Social Security Benefits	8	7,550,998	191,804
Acquisition of Assets	9	19,114,106	12,711,170
<b>TOTAL PAYMENTS</b>		<b>7,459,540,479</b>	<b>4,723,697,900</b>
<b>SURPLUS/DEFICIT</b>		<b>6,899,568</b>	<b>- 39,785,703</b>

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 30<sup>th</sup> September, 2021 and signed by


  
**ESTHER KOIMETT, CBS**  
**PRINCIPAL SECRETARY**

  
**CPA LUCY WANGUI KAMAU**  
**ASSISTANT ACCOUNTANT GENERAL**  
**ICPAK MEMBER NUMBER 8513**

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**For the year ended 30, June 2021.**

**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Note	2020/2021	2019/2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10A	288,837,823	304,133,182
Cash Balances	10B	244,789	254,951
<b>Total Cash And Cash Equivalents</b>		<b>289,082,612</b>	<b>304,388,133</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	664,205	11,463,526
<b>TOTAL FINANCIAL ASSETS</b>		<b>289,746,816</b>	<b>315,851,659</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	12	281,928,092	280,749,093
<b>NET FINANCIAL ASSETS</b>		<b>7,818,724</b>	<b>35,102,567</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	35,102,567	157,581,240
Surplus/deficit		6,899,568	39,785,703
Prior year adjustments	14	-	82,692,971
<b>NET FINANCIAL POSITION</b>		<b>7,818,724</b>	<b>35,102,567</b>

  
**ESTHER KOIMETT, CBS**  
**PRINCIPAL SECRETARY**

  
**LUCY WANGUI KAMAU**  
**ASSISTANT ACCOUNTANT GENERAL**  
**ICPAK MEMBER NUMBER 8513**


**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**For the year ended 30, June 2021.**

**IX. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**


	Note	2020/2021	2019/2020
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Tax Revenues	1	38,882,032	4,000,000
Transfers from National Treasury	2	5,803,095,407	2,779,594,137
Other Revenues	4	51,980,656	59,000,348
		<b>5,893,958,095</b>	<b>2,842,594,485</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	5	431,487,486	353,135,190
Use of goods and services	6	2,006,067,095	1,136,277,796
Transfers to Other Government Units	7	4,995,320,794	3,221,381,940
Social Security Benefits	8	7,550,998	191,804
		<b>7,440,426,373</b>	<b>4,710,986,730</b>
<b>Adjusted for:</b>			
Changes in receivables		10,799,322	75,549,220
Changes in payables		1,179,000	17,773,033
Adjustments during the year	14	-	-
		34,183,411	82,692,971
<b>Net cash flow from operating activities</b>		<b>-</b>	<b>-</b>
		<b>1,568,673,367</b>	<b>1,857,762,963</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	1,572,481,952	1,841,317,712
Acquisition of Assets	9	(19,114,106)	(12,711,170)
<b>Net cash flows from Investing Activities</b>		<b>1,553,367,846</b>	<b>1,828,606,542</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>			
		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>-</b>	<b>-</b>
		<b>15,305,521</b>	<b>29,156,421</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>304,388,133</b>	<b>333,544,554</b>
<b>Cash and cash equivalent at END of the year</b>		<b>289,082,612</b>	<b>304,388,133</b>

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

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 30<sup>th</sup> September, 2021 and signed by:



**ESTHER KOIMETT, CBS**  
**PRINCIPAL SECRETARY**



**CPA. LUCY WANGUI KAMAU**  
**ASSISTANT ACCOUNTANT GENERAL**  
**ICPAK MEMBER NUMBER:8513**

**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**  
Budget execution - Recurrent & Development Combined - FY 2020/21

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=c-d	f=d/c %
	<b>RECEIPTS</b>						
	Tax Receipts	25,000,000	25,000,000	50,000,000	38,882,032	11,117,968	78%
	Exchequer releases	4,310,202,927	1,499,315,808	5,809,518,735	5,803,095,407	6,423,328	100%
	Proceeds from Sale of Assets	912,000,000	1,212,000,000	2,124,000,000	1,572,481,952	551,518,048	74%
	Other Receipts	29,000,000	29,000,000	58,000,000	51,980,656	6,019,344	90%
	<b>Total Receipts</b>	<b>5,276,202,927</b>	<b>2,765,315,808</b>	<b>8,041,518,735</b>	<b>7,466,440,047</b>	<b>575,078,688</b>	<b>93%</b>
	<b>Payments</b>						
	Compensation of Employees	237,914,905	194,187,672	432,102,577	431,487,486	615,091	100%
	Use of goods and services	1,597,723,610	648,501,074	2,246,224,684	2,006,067,096	240,157,588	89%
	Transfers to Other Government Units	3,419,805,000	1,916,475,000	5,336,280,000	4,995,320,794	340,959,206	94%
	Social Security Benefits	4,000,000	4,000,000	8,000,000	7,550,998	449,003	94%
	Acquisition of Assets	16,759,412	2,152,062	18,911,474	19,114,106	(202,232)	101%
	<b>Grand Total</b>	<b>5,276,202,927</b>	<b>2,765,315,808</b>	<b>8,041,518,735</b>	<b>7,459,540,479</b>	<b>581,978,257</b>	<b>93%</b>

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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- i. The under collection under tax receipts for Kenya film school and Kenya classification Board was occasioned by closure of the theatre and school, this was due to Covid -19 pandemic and countrywide lockdown which affected classification of films.
- ii. The under-collection of appropriation in Aid (AIA) under proceeds from sale of assets were occasioned by some Ministries, Departments and Agencies inability to pay their dues on time.
- iii. The under-utilization of use of goods and services was occasioned by under collection of AIA

The entity financial statements were approved on 30<sup>th</sup> September, 2021 and signed by:

  
**ESTHER KOIMETT, CBS**  
**PRINCIPAL SECRETARY**



**LUCY WANGUI KAMAU**  
**ASSISTANT ACCOUNTANT GENERAL**  
**ICPAK MEMBER NUMBER 8513**

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**  
**Budget execution - Recurrent - FY 20/21**

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	<b>RECEIPTS</b>			0			
	Tax Receipts	25,000,000.00	25,000,000.00	50,000,000	38,882,032.00	11,117,968	78%
	Exchequer releases	4,027,947,927	1,499,315,808	5,527,263,735	5,525,496,186	1,767,549	100%
	Proceeds from Sale of Assets	912,000,000.00	1,212,000,000.00	2,124,000,000	1,572,481,952	551,518,048	74%
	Other Receipts	29,000,000.00	29,000,000.00	58,000,000	51,980,656	6,019,344	90%
	<b>Total Receipts</b>	<b>4,993,947,927</b>	<b>2,765,315,808</b>	<b>7,759,263,735</b>	<b>7,188,840,826</b>	<b>570,422,909</b>	<b>93%</b>
	<b>PAYMENTS</b>						
	Compensation of Employees	237,914,905.00	194,187,672.00	432,102,577	431,487,486	615,091	100%
	Use of goods and services	1,559,298,610.00	648,501,074.00	2,207,799,684	1,977,955,032	229,844,641	90%
	Transfers to Government Units	3,175,975,000.00	1,916,475,000.00	5,092,450,000	4,743,203,618	349,246,382	93%
	Social Security Benefits	4,000,000.00	4,000,000.00	8,000,000	7,550,998	449,003	94%
	Acquisition of Assets	16,759,412.00	2,152,062.00	18,911,474	19,114,106	(202,232)	101%
	<b>Grand Total</b>	<b>4,993,947,927</b>	<b>2,765,315,808</b>	<b>7,759,263,735</b>	<b>7,179,311,240</b>	<b>579,952,495</b>	<b>93%</b>

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**For the year ended 30, June 2021.**

- iv. The under collection under tax receipts for Kenya film school and Kenya classification Board was occasioned by closure of the theatre and school, this was due to Covid -19 pandemic and countrywide lockdown which affected classification of films.
- v. The under-collection of appropriation in Aid (AIA) under proceeds from sale of assets were occasioned by some Ministries, Departments and Agencies inability to pay their dues on time.
- vi. The utilization of over 100% under Acquisition of Assets was occasioned by a budget cut after expenditure had already been incurred.

The entity financial statements were approved on 30<sup>th</sup> September, 2021 and signed by: -

  
**ESTHER KOIMETT, CBS**  
**PRINCIPAL SECRETARY**



**LUCY WANGUI KAMAU**  
**ASSISTANT ACCOUNTANT GENERAL**  
**ICPAK MEMBER NUMBER 8513**

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**

**Annual Report and Financial Statements**

**For the year ended 30, June 2021.**

**SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	<b>RECEIPTS</b>						
	Exchequer releases	698,000,000	(415,745,000)	282,255,000	277,599,221	4,655,779	98%
	<b>Total Receipts</b>	<b>698,000,000</b>	<b>(415,745,000)</b>	<b>282,255,000</b>	<b>277,599,221</b>	<b>4,655,779</b>	<b>98%</b>
	<b>Payments</b>						
22	Use of goods and services	200,000,000	(161,575,000)	38,425,000	28,112,063.00	10,312,937	73%
263	Transfers to Other Government Units	498,000,000	(254,170,000)	243,830,000	252,117,176.00	(8,287,176)	103%
	<b>Grand Total</b>	<b>698,000,000</b>	<b>(415,745,000)</b>	<b>282,255,000</b>	<b>280,229,239</b>	<b>2,025,761</b>	<b>99%</b>

There was a budget cut under supplementary II on transfers to other government units when expenditure had already been incurred

The entity financial statements were approved on 30<sup>th</sup> September, 2021 and signed by:

  
**ESTHER KOIMETT, CBS**  
**PRINCIPAL SECRETARY**



**LUCY WANGUI KAMAU**  
**ASSISTANT ACCOUNTANT GENERAL**  
**ICPAK MEMBER NUMBER 8513**

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**For the year ended 30, June 2021.**

**X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	0	0
	0	Default - Non Programmatic	0	0	0
207000000		General Administration Planning and Support Services	213,021,954	212,549,785.20	472,168.80
	207010000	General Administration, Planning And Support Services	213,021,954	212,549,785.20	472,168.80
208000000		Information And Communication Services	6,574,651,677	5,998,151,389.75	576,500,287.25
	208010000	News And Information Services	5,647,651,677	5,071,151,389.75	576,500,287.25
	208020000	Brand Kenya Initiative	142,000,000	142,000,000.00	0
	208030000	ICT and Media Regulatory Services	785,000,000	785,000,000.00	0
209000000		Mass Media Skills Development	256,000,000	251,605,156.00	4,394,844.00
	209010000	Mass Media Skills Development	256,000,000	251,605,156.00	4,394,844.00
221000000			997,845,104	996,580,371.65	1,264,732.35
	221010000		997,845,104	996,580,371.65	1,264,732.35
		<b>Grand Total</b>	<b>8,041,518,735</b>	<b>7,458,886,702.60</b>	<b>582,632,032.40</b>

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
**Reports and Financial Statements**  
**For the year ended 30, June 2021.**

**XI. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

The financial statements are for the State Department for Broadcasting and Telecommunications. 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.

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

The State Department for Broadcasting and Telecommunications recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the State Department for Broadcasting and Telecommunications.

**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

**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 30<sup>th</sup> June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 State Department for Broadcasting and Telecommunications recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Broadcasting and Telecommunications.

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Interest on Borrowing**

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

**Repayment of Borrowing (Principal Amount)**

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

**Acquisition of Fixed Assets**

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

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A fixed asset register is maintained by State Department for Broadcasting and Telecommunications and a summary provided for purposes of consolidation. This summary is disclosed as an **ANNEX 2** to the financial statements.

**In-kind contributions**

In-kind contributions are donations that are made to the State Department for Broadcasting and Telecommunications in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the State Department for Broadcasting and Telecommunications 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.

**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.

**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 281,928,092 compared to Kshs280.749,093 in prior period as indicated on note 12. There were no other restrictions on cash during the year.

**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.

**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.

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the State Department for Broadcasting and Telecommunications 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.

**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 1<sup>st</sup> July 2020 to 30<sup>th</sup> 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.

**Comparative Figures**

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

**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 30<sup>th</sup> June 2021.

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Errors**

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

**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.

**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 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

A present obligation that arises from past events but is not recognised because:

It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

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 Broadcasting and Telecommunications 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. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**1. Tax Receipts**

Description	2020-2021	2019-2020
	Kshs	Kshs
Taxes on Goods and Services	38,882,032	4,000,000
<b>Total</b>	<b>38,882,032</b>	<b>4,000,000</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**2. Exchequer Releases**

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,652,533,783.8	330,970,048
Total Exchequer Releases for quarter 2	770,541,346.2	846,109,197
Total Exchequer Releases for quarter 3	686,766,349.3	652,305,011
Total Exchequer Releases for quarter 4	2,693,253,927.6	950,209,881
<b>Total</b>	<b>5,803,095,406.9</b>	<b>2,779,594,137</b>

An under issue of the Exchequer from the budgeted and the actual resulting to a variance of Kshs 6,423,328.20.

**3. Proceeds from Sale of Assets**

Description	2020-2021	2019-2020
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	120,000,000	113,000,000
Receipts from the Sale of Non-Produced Assets Collected as AIA	1,452,481,952	1,728,317,712.25
<b>Total</b>	<b>1,572,481,952</b>	<b>1,841,317,712.25</b>

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4. Other Receipts**

Description	2020-2021	2019-2020
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	9,980,656	10,210,201
Paid to Exchequer	42,000,000	48,790,147
<b>Total</b>	<b>51,980,656</b>	<b>59,000,348</b>

**5. Compensation of Employees**

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	278,586,783	227,295,377
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	152,900,703	125,839,813
<b>Total</b>	<b>431,487,486</b>	<b>353,135,190</b>

The increase of the personal emolument from previous years was occasioned by recruitment of new officers and promotion of officers from almost all cadres

**6. Use of Goods and Services**

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	16,432,525	15,273,060
Communication, supplies and services	11,238,746	7,221,003
Domestic travel and subsistence	46,582,276	14,482,854
Foreign travel and subsistence	7,725,946	4,726,653
Printing, advertising and information supplies & services	1,715,995,564	892,416,220
Rentals of produced assets	58,893,830	59,815,945
Training expenses	5,104,034	4,880,242
Hospitality supplies and services	37,275,428	13,056,336
Specialized materials and services	44,584,879	56,647,041
Office and general supplies and services	7,347,016	9,380,216
Fuel Oil and Lubricants	9,549,664	14,982,237
Other operating expenses	30,699,839	27,222,944

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Routine maintenance – vehicles and other transport equipment	10,452,455	13,267,291
Routine maintenance – other assets	4,184,893	2,905,754
<b>Total</b>	<b>2,006,067,095</b>	<b>1,136,277,796</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7(a) Grants and Transfers to other Government Entities**

Description	2020-2021	2019-2020
	Kshs	Kshs
<b>Transfers to National Government entities</b>		
Current grants to government agencies and other level of government	3,684,474,172	1,663,850,000
Capital grants to government agencies and other level of government	252,117,176	479,000,000
Appropriation- in -Aid	1,058,729,446	1,078,531,940
<b>TOTAL</b>	<b>4,995,320,794</b>	<b>3,221,381,940</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7(b): Transfers to self – reporting entities in the year**

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

Description	Recurrent	Development	AIA	Total	2019-2020
	Kshs	Kshs	Kshs	Kshs	Kshs
Kenya Broadcasting Corporation	829,200,000	165,000,000	967,866,758	1,962,066,758	2,116,241,739
Kenya Institute of Mass Communication	207,500,000	34,500,000	9,605,156	251,605,156	389,760,201
Kenya Yearbook Editorial Board	100,000,000	0	42,000,000	142,000,000	153,780,000
Media Council of Kenya	771,000,000	0	4,000,000	775,000,000	448,600,000
National Communication Secretariat (A.I.A)	120,000,000	0	0	120,000,000	113,000,000

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Kenya Film Classification Board	511,200,000	17,000,000	34,882,032	563,082,032	0
Postal Corporation	810,000,000	0	0	810,000,000	0
Kenya Commission Film	261,600,000	7,500,000	0	269,100,000	0
Kenya School Film	63,974,172	28,117,176	375,500	92,466,848	
Media Complains	10,000,000	0	0	10,000,000	0
<b>TOTAL</b>	<b>3,684,474,172</b>	<b>252,117,176</b>	<b>1,058,729,446</b>	<b>4,995,320,794</b>	<b>3,221,381,940</b>

We have confirmed these amounts with the recipient entities and attached these confirmations

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8. Social Security Benefits**

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	7,550,998	191,804
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Social Benefits to the aged (above 70 years)		
<b>Total</b>	<b>7,550,998</b>	<b>191,804</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**9. Acquisition of Assets**

Non -Financial Assets	2020-2021	2019-2020
	Kshs	Kshs
Overhaul of Vehicles and Other Transport Equipment	290,817	279,000
Refurbishment of Buildings	136,000	
Purchase of Vehicles and Other Transport Equipment	15,100,000	
Purchase of Office Furniture and General Equipment	2,408,850	12,432,170
Rehabilitation and Renovation of Plant, Machinery and Equip.	734,639	
Research, Studies, Project Preparation, Design & Supervision	443,800	

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<b>Non -Financial Assets</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Total</b>	<b>19,114,106</b>	<b>12,711,170</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10A: Bank Accounts**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in bank account currency</b>	<b>Indicate whether recurrent, Development, deposit e.t.c</b>	<b>Exc rate (if in foreign currency)</b>	<b>2020-2021</b>	<b>2019-2020</b>
				<b>Kshs</b>	<b>Kshs</b>
Central Bank of Kenya, 1000302418 – Recurrent, Kshs				4,933,997	23,151,815
Central Bank of Kenya, 1000302453 – Development, Kshs				1,975,733	232,275
Central Bank of Kenya 1000302461 – Deposits, Kshs				281,928,092	280,749,093
<b>Total</b>				<b>288,837,822</b>	<b>304,133,183</b>

**10B: cash in hand**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand	244,789	254,951
<b>Total</b>	<b>244,789</b>	<b>254,951</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11: Accounts Receivable**

<i>Description</i>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	654,971	815,671
Salary advances		93,205
District suspense	9,234	10,554,650
<b>Total</b>	<b>664,205</b>	<b>11,463,526</b>

**OUTSTANDING IMPREST**

<b>P/No.</b>	<b>Particulars</b>	<b>Invoice Date</b>	<b>Kshs</b>
1982023505	Henry Masambaga Nung'asia	25/08/2016	617,171.10
2005015204	Anthony Mwaniki Thuo	19/11/2016	37,800.00
	<b>TOTAL</b>		<b>654,971.1</b>

**12. Accounts Payable**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Retention		
Deposits	281,928,092	280,749,093
<b>Total</b>	<b>281,928,092</b>	<b>280,749,093</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. Fund Balance Brought Forward**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	304,133,182	333,501,495
Cash in hand	254,951	43,059
Accounts Receivables	11,463,526	87,012,746
Accounts Payables	(280,749,093)	(262,976,060)
<b>Total</b>	<b>35,102,567</b>	<b>157,581,240</b>

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**14. Prior Year Adjustments**

	<b>Balance b/f FY 2019/2020 as per audited financial statements</b>	<b>Adjustments during the year relating to prior periods</b>	<b>Adjusted ** Balance b/f FY 2019/2020</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances	304,133,181	23,384,089	280,749,092
Cash in hand	254,951		254,951
Accounts Payables	(280,749,092)		(280,749,092)
Receivables	908,876	253,905	654,971
Others ( <i>specify</i> )	10,554,650	10,545,416	9,233.55
	<b>35,102,566</b>	<b>34,183,411</b>	<b>919,155.55</b>

The adjustment for bank balances relates to amounts transferred back to exchequer at the closure of Financial Year 2019/2020.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the State Department for Broadcasting and Telecommunications)

Key management personnel that include the Cabinet Secretaries and Accounting Officers

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Related party transactions:**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation		
Cabinet Secretary	-	-
Chief Administrative Secretary	-	-
Principal Secretary	765,188	765,188

The Cabinet Secretary and the Chief Administrative Secretary were paid by the State Department of ICT and Innovations for the two Financial years.

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Pending bills 2020/2021**

**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	10,168,246	2,975,500	10,168,246	2,975,500
Supply of services	1,894,922,427	519,642,662	1,544,434,255	870,130,834
<b>Total</b>	<b>1,905,090,673</b>	<b>522,618,162</b>	<b>1,554,602,501</b>	<b>873,106,334</b>

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**XII. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS**


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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>	<b>Timeframe:</b>
1099	Bank balances	The Bank Reconciliation Statements reconciling the differences provided together with the Bank Statements for audit verification	Resolved	N/A
1100	Accounts Receivables	Historical Outstanding imprests surrendered. The district suspense data captured	Resolved	N/A
1101	Accounts Payables - Deposits	The analysis of the Outstanding Deposits provided. The State Department to pay the various Media Houses upon receipt of the relevant information and documents.	Resolved	N/A
1102	Differences between the Financial statements and IFMIS generated Trial Balance	Manual Trial balance prepared and autoreconciliation is going on to clear the differences	Unresolved	30 June 2022
1103	Unsupported Prior year adjustments	Supporting documents for district suspense availed to the auditors	Resolved	N/A
1104	Excessive Payments	Overpayment recovered and support in the form of transmission report provided	Resolved	N/A
1105	Pending Bills	Pending bills that had been included were expunged	Resolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		from the subsequent Pending bills reports		
1106	Budget Control and Performance	The underfunding was brought about by undercollection of AIA and under issuance of Exchequer	Unresolved	30 <sup>th</sup> June 22
1107	Unconfirmed Arrears of Appropriation in Aid AIA by State Agencies	Arrears of AIA collection due to unresponsiveness of State Agencies who consumed the services. GAA has put in measures to track advertisements	Unresolved	30 June 2022
1108.1	Payment of rent without valid lease agreement	The leased offices are for both state departments and each pays according to the budget allocations	Resolved	N/A
1108.2	Uchumi House Office space	The impasse has been resolved and a lease agreement signed between the landlord and the state department.	Resolved	N/A

  
**ESTHER KOIMETT, CBS**  
**PRINCIPAL SECRETARY**

  
**LUCY WANGUI KAMAU**  
**ASSISTANT ACCOUNTANT GENERAL**  
**ICPAK MEMBER NUMBER 8513**

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**XIII. ANNEXES**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

**DEPOSIT ANALYSIS**

**ACCOUNTS PAYABLES- DEPOSIT AND RETENTION**

Supplier of Goods or Services	Original Amount	Contract Date	Amount Paid	Bal 15 Jul,21	Bal June 20
	a	b	c	d=a-c	
Construction of buildings and Civil Works					
Bayer East Africa	251,000.00	11/25/2013	-	251,000.00	251,000.00
Cactus Trading Company	959,197.00	9-9-15 TO 30-6-16	940,517.00	18,680.00	18,680.00
Start General Contractors	555,933.00	18-10-13 & 22-12-15	242,510.00	313,423.00	313,423.00
Wide view Traders	602,210.00	3/2/2014	-	602,210.00	602,210.00
York Investments	358,355.00	10/18/2013	-	358,355.00	358,355.00
<b>Sub-Total</b>	<b>2,726,695.00</b>		<b>1,183,027.00</b>	<b>1,543,668.00</b>	<b>1,543,668.00</b>
<b>Supply of Services</b>					
Anti – Counterfeit Agencies	630,205.00	31-Mar-16	500,000.00	130,205.00	130,205.00
Competition Authority of Kenya	483,522.00	27-Jan-16	-	483,522.00	483,522.00
Co-operative Bank of Kenya	75,862.00	28-Jan-16	-	75,862.00	75,862.00
EPZ Authority	918,825.00	23-29-FEB-16	384,000.00	534,825.00	534,825.00

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Higher Education Loans Board	2,136,988.00	28-Jan-16	-	2,136,988.00	2,136,988.00
Insurance Regulatory Authority	4,538,300.00	23-Feb-16	-	4,538,300.00	4,538,300.00
Kenya Dairy Board	422,743.00	8-Feb-16	408,440.00	14,303.00	14,303.00
Kenya Re-insurance Corporation	1,255,415.00	27-Jan-16	-	1,255,415.00	1,255,415.00
Ministry of Defence	23,422,112.00	28-Apr-16	-	23,422,112.00	23,422,112.00
National Aids Control	922,671.00	27-Jan-16	-	922,671.00	922,671.00
National Disaster Management Authority	657,224.00	22-Dec-16	-	657,224.00	657,224.00
Post Bank	1,830,861.00	8-Feb-16	-	1,830,861.00	1,830,861.00
Privatization Commission	625,293.00	26-Feb-16	-	625,293.00	625,293.00
Reinsurance Authority	177,000.00	28-Apr-16	-	177,000.00	177,000.00
WASREBSVP	3,780,000.00	28-Jan-16	3,480,000.00	300,000.00	300,000.00
<b>Sub-Total</b>	<b>41,877,021.00</b>			<b>37,104,581.00</b>	
Office of The President (NIIMS)	509,940,922.00		310,205,519.20	199,735,402.80	199,479,744.20
Money For Disposal of Motor vehicle	226,000.00	11-Nov-20	-	226,000.00	
Cheque RTGS	352,758.60	16-Apr-20	-	352,758.60	
AIA DI	1,168,599.85	1-Jun-20		1,168,599.85	
KRA Main Account-AIA GAA	5,941,434.80	15-Apr-21		5,941,434.80	
State Department for Trade-AIA GAA	233,699.00	16-Apr-21		233,699.00	
KURA-AIA FILM	885,500.00	18-May-21		885,500.00	

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KRA Main Account-AIA GAA	3,584,945.60	19-May-21	3,584,945.60	
Kenya Urban Roads Authority-AIA GAA	180,757.50	20-May-21	180,757.50	
KRA Main Account- AIA GAA	6,434,094.90	25-May-21	6,434,094.90	
Kenya Urban Roads Authority- AIA GAA	401,162.80	27-May-21	401,162.80	
Kenya Medical Supplies Agency- AIA GAA	1,373,571.95	10-Jun-21	1,373,571.95	
Kenya Urban Roads Authority- AIA GAA	98,793.20	11-Jun-21	98,793.20	
Kenya Urban Roads Authority- AIA GAA	205,045.00	11-Jun-21	205,045.00	
Kenya Urban Roads Authority- AIA GAA	401,163.20	11-Jun-21	401,163.20	
Department for Labour- AIA GAA	350,850.00	24-Jun-21	350,850.00	
KRA Main Account- AIA GAA	14,321,896.45	28-Jun-21	14,321,896.45	
KRA Main Account- AIA GAA	150,000.00	29-Jun-21	150,000.00	
State Department For Trade- AIA GAA	205,045.00	5-Jul-21	205,045.00	
State Department For Trade- AIA GAA	205,045.00	5-Jul-21	205,045.00	
State Department For Trade- AIA GAA	180,757.50	6-Jul-21	180,757.50	
Ministry of Health- AIA GAA	5,099,000.00	7-Jul-21	5,099,000.00	
Cwwda Bulk Water Go- AIA GAA	1,252,394.00	12-Jul-21	1,252,394.00	
Ministry Of Health- AIA GAA	292,106.25	15-Jul-21	292,106.25	
<b>Sub-Total</b>				
<b>GRANT TOTALS</b>			<b>43,544,440.60</b>	
			<b>281,928,092.40</b>	

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**

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**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	0	0	0	0	0
Buildings and structures	18,000,000	0	0	0	18,000,000
Transport equipment	69,670,060	58,980,000	2,575,000	0	126,075,060
Office equipment, furniture and fittings	33,953,313	21,384,455	0	0	55,337,768
ICT Equipment	24,630,153	133,768,611	0	0	158,398,764
Machinery and Equipment	0	0	0	0	0
Biological assets	0	0	0	0	0
Infrastructure Assets- Roads, Rails	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0
Intangible assets	0	0	0	0	0
Work in Progress	0	0	0	0	0
<b>Total</b>	<b>146,253,526</b>	<b>214,133,066</b>	<b>2,575,000</b>	<b>0</b>	<b>357,811,512</b>

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**NB:** The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency.

The above Asset Register includes (under additions) assets belonging to the Film Department which was moved to this State Department from the State Department for ICT and Innovation.

The complete fixed asset register is separately prepared and available.

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**

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**ANNEX 3**

STATION	20/21	19/20	18/19	17/18	16/17	15/16	TOTAL
MOMBASA	-	4,930	-	270	-	-	5,200
KILIFI	-	-	-	1,207	-	-	1,207
MALINDI	5,690	1,190	-	260	-	-	7,140
HOLA/TANA RIVER	-	-	-	-	-	-	-
LAMU	-	-	20	-	-	-	20
WANDANYI	-	-	10	159	-	-	169
VOI	-	-	-	-	-	-	-
TAITA TAVETA	-	200	-	-	-	-	200
GARISSA	-	346	425	534	-	-	1,305
IJARA	-	-	-	63	-	-	63
WAJIR	-	-	-	3	-	-	3
MANDERA	-	-	-	-	-	-	-
MOYALE	-	290	-	187	-	-	477
MARSABIT	-	-	-	-	-	-	-
ISIOLO	-	1,028	-	-	-	-	1,028
MERU CENTRAL	176	540	-	-	-	-	716
NYAMBANE/IGEMBE	-	-	-	3	-	-	3
THARAKA NITHI/CHUKA/	-	315	-	646	-	-	961

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EMBU	36605101	-	-	-	-	-	-	-	-	24
KITUI	37105101	-	-	-	-	-	-	-	-	20
MWINGI	37105701	-	-	-	-	-	-	-	-	-
MACHAKOS EASTERN STAR	37605101	10	1,483	-	-	158	-	-	-	1,651
MWALA	37605401	764	-	-	-	-	-	-	-	764
MAKUENI	38105101	-	90	-	-	1,118	-	-	-	1,208
NYANDARUA	38605401	-	-	5,312	-	-	-	-	-	5,312
NYERI	39105301	-	-	1,367	-	-	-	-	-	1,367
KIRINYAGA	39605301	-	110	-	-	651	-	-	-	761
MURANGA MAARIFA	40105101	-	4,552	-	-	52	-	-	-	4,604
KENOL	40105601	-	-	4,080	-	-	-	-	-	4,080
KIAMBU	40605201	-	597	-	-	-	-	-	-	597
THIKA	40605601	-	-	-	-	29	-	-	-	29
TURKANA	41105101	-	-	-	-	53	-	-	-	53
WEST POKOT	41605101	-	-	-	-	597	-	-	-	597
SAMBURU	42105101	-	330	1,393	-	667	-	-	-	2,390
TRANS NZOIA	42605101	-	74	-	-	-	-	-	-	74
UASIN GICHU(ELDORET)	43105101	294	-	940	-	1,021	-	-	-	2,255

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**

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KAPSWAR/ELGEYO	43600206	-	-	2,750	-	-	-	2,750	-	-	-	2,750
MARAKWET	43605301	-	-	1,862	-	-	320	1,862	-	-	-	2,182
KEIYO/ITEN	44105201	-	30,520	-	-	-	-	-	-	-	-	30,520
NANDI CENTRAL	44105301	-	60	-	-	-	-	-	-	-	-	60
NANDI EAST	44605101	-	-	-	-	-	17	-	-	-	-	17
BARINGO	45105301	-	-	-	-	-	-	-	-	-	-	-
LAIKIPIA	45600101	-	1,680	-	-	-	470	-	-	-	-	2,150
MOLO	45605101	-	-	-	-	-	849	-	-	-	-	849
NAKURU	45605301	-	4,490	-	-	-	42	-	-	-	-	4,532
NAIVASHA	46105101	-	1,440	-	-	-	-	-	-	-	-	1,440
NAROK SOUTH	46600106	-	-	-	-	-	-	-	-	-	-	-
NGONG	46605301	-	1,620	-	-	-	322	-	-	-	-	1,942
KAJIADO	47105101	-	778	-	-	-	92	-	-	-	-	870
KERICHO	47105401	2,300	-	30	-	-	25	-	-	-	-	2,355
BURETI	47605201	-	-	-	-	-	-	-	-	-	-	-
BOMET	48105101	-	-	-	-	-	1,181	-	-	-	-	1,181
MALAVA LUGARI	48105201	-	-	-	-	-	630	-	-	-	-	630
KAKAMEGA	48105701	-	-	-	-	-	-	-	-	-	-	-
BUTERE MUMIAS	48605101	-	-	-	-	-	58	-	-	-	-	58
VIHIGA	49105301	-	-	-	-	-	-	-	-	-	-	-
BUNGOMA	49105801	-	-	-	-	-	-	-	-	-	-	-
MT ELGON		-	-	-	-	-	-	-	-	-	-	-

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BUSIA	49605101	-	640	-	216	-	-	856
TESO	49605601	-	-	-	72	-	-	72
SIAYA	50105101	-	771	-	-	-	-	771
BONDO	50105501	-	670	-	-	-	-	670
KISUMU	50605101	-	56	-	918	-	-	974
NYANDO	50605401	-	-	980	-	-	-	980
HOMABAY	51105101	-	2,496	730	-	-	-	3,226
RACHUONYO	51105301	-	-	400	-	-	-	400
MIGORI	51605101	-	-	-	74	-	-	74
KURIA WEST	51605501	-	-	315	467	-	-	782
KISII	52105101	-	170	-	-	-	-	170
GUCHA	52105601	-	314	-	-	-	-	314
NYAMIRA	52605101	-	-	-	-	-	-	-
Nairobi Central	53101602	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>9,234</b>	<b>64,364</b>	<b>20,614</b>	<b>13,451</b>	<b>-</b>	<b>-</b>	<b>105,104</b>

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
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**ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATIONS**

Ref	SAGA	Principal Activity	Accounting Officer	Amount Transferred	Inter-entity reconciliations done(yes/no)
1.	Kenya Year Book Initiative	Publishing	Edward Mwasi	100,000,000	Yes
2.	Media Council of Kenya	Media regulator	David Omwoyo	771,000,000	Yes
3.	Media Complain Commission	Handling media related complains	David Omwoyo	10,000,000	Yes
4.	Kenya Broadcasting Corporation	National Broadcasting	Dr.Naim Bilal	829,200,000	Yes
5.	Kenya Institute of Mass Communication	Training in mass communication	Dr. Hiram Mucheke	207,500,000	Yes
6.	Kenya Film Classification Board	Regulation of content aired	Dr. Ezekiel Mutua	511,200,000	Yes
7.	Kenya Film Commission	Develop, promote and market the film industry in Kenya	Mr. Timothy Owase	261,600,000	Yes
8.	Postal Corporation of Kenya	Postal and courier services	Dan Kagwe	810,000,000	Yes
9.	National Communication Secretariat	Policy Development/Review	Eng. Daniel Obam	120,000,000	Yes
	<b>TOTAL</b>			<b>3,620,500,000</b>	

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**

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**ANNEX 5- LIST OF PROJECTS IMPLEMENTED BY THE State Department for Broadcasting and Telecommunications STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATIONS**

Ref	Project Name	Principal Activity of the project	Accounting Officer	Project Consolidated in these financial statements (Yes/No)
1	KBC Analogue to Digital TV Migration	Roll out of Digital TV infrastructure	PS BT	Yes
2	KBC Studio Mashinani	Establishment of Studio Mashinani in counties	PS BT	Yes
3	405 Bed Capacity Hostel	Equipping	PS BT	Yes
4	Modernization of KIMC Film	Equipping	PS BT	Yes
5	Modernization of KNA	Equipping	PS BT	Yes
6	KIMC Eldoret Campus	Establishment	PS BT	Yes
7	Printing Press	Non	PS BT	No
8	Film location on mapping	Identification and Mapping of Locations	PS BT	Yes
9	Nairobi Cinema Theatre Refurbishment	Equipping	PS BT	Yes
10	Film School	Equipping	PS BT	Yes

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Ref	Project Name	Cumulative expenditure up to 30th June 2021(in millions)	Principal activity of the project	Accounting officer	Project consolidated in this financial statement(yes/no)
1	KBC Analogue to Digital TV Migration (Digital Terrestrial Television coverage rollout)	5,676	Analogue to Digital	DR.Naim Bilal	Yes
2	KBC Studio Mashinani	148.5	Establishment of Studios	DR.Naim Bilal	Yes
3	405 Bed Capacity Hostel	534.5	Construction of Hostel	DR.Hiram Mucheke	Yes
4	Modernization of KIMC Film	405	Modernization of KIMC Film	DR.Hiram Mucheke	Yes
5	Modernization of KNA	103,425	Modernization of KNA Desk	Vitalis Raguru	Yes
6	KIMC Eldoret Campus	0	Construction of KIMC Eldoret campus	DR.Hiram Mucheke	Yes
7	Printing Press	0	Printing press	Edward Mwasi	Yes
8	Film Location mapping	45.5	Film mapping	Timothy Owase	Yes
9	Nairobi Cinema Theatre Refurbishment	190	Refurbishment of Nairobi Cinema	DR.Ezekiel Mutua	Yes
10	Film School	362.83	Construction of Film School		Yes
<b>TOTAL</b>		<b>7,459</b>			

**STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION**  
**Reports and Financial Statements**  
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**ANNEX 6 – CONTINGENT LIABILITIES REGISTER**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1	Contested Pending Bills	Nation Media Group PLC	KShs.	1,3999,999	June 30, 2022	Requires further consultation with the Service Provider
2	Contested Pending Bills	Media Max Networks Ltd	KShs.	12,064,000	June 30, 2022	Requires further consultation with the Service Provider
3	Contested Pending Bills	Four Afrique Limited	KShs.	5,749,900	June 30, 2022	Requires further consultation with the Service Provider
4	Court Awards	Sunday Publishers	KShs.	58,967,500	June 30, 2022	Requires further consultation with the Service Provider
	<b>Total</b>			<b>90,781,399</b>		

***STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION***  
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**ANNEX 7- REPORTS GENERATED FROM IFMIS**

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

GOK IFMIS Comparison Trial Balance

FO30 (Bank reconciliations) for all bank accounts

GOK IFMIS Receipts and Payments Statement

GOK IFMIS Statement of Financial Position

GOK IFMIS Statement of Cash Flows

GOK IFMIS Notes to the Financial Statements

GOK IFMIS Statement of Budget Execution

GOK IFMIS Statement of Deposits

GOK IFMIS Budget Execution by Programme and Economic Classification

GOK IFMIS Budget Execution by Heads and Programmes

GOK IFMIS Budget Execution by Programmes and Sub-programmes



### Trial Balance Comparison Report

Entity: 1123-State Department For Broadcasting & Telecommunications

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
1140504 Licences Under Stage Plays and Cinemas Act	0.00	34,882,032.00	0.00	0.00
1140511 Licences under the Communications Act	0.00	4,000,000.00	0.00	4,000,000.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	38,882,032.00	0.00	4,000,000.00
140000 Taxes on Goods and Services	0.00	9,980,656.00	0.00	10,210,201.00
1420216 Examination and Tuition Fees	0.00	9,980,656.00	0.00	10,210,201.00
420200 Administrative Fees and Charges	0.00	9,980,656.00	0.00	10,210,201.00
1420000 Sales of Goods and Services	0.00	42,000,000.00	0.00	48,790,147.00
1450101 Sundry Revenue	0.00	42,000,000.00	0.00	48,790,147.00
1450100 Paid to Exchequer	0.00	42,000,000.00	0.00	48,790,147.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	227,295,376.70	0.00
2110101 Basic Salaries - Civil Service	278,586,782.70	0.00	227,295,376.70	0.00
2110100 Basic Salaries - Permanent Employees	278,586,782.70	0.00	0.00	0.00
2110202 Casual Labour - Others	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	74,489,036.30	0.00
2110301 House Allowance	96,300,856.45	0.00	1,636,723.15	0.00
2110304 Overtime - Civil Service	1,657,026.80	0.00	3,775,000.00	0.00
2110307 Hardship Allowance	4,740,215.20	0.00	4,823,898.00	0.00
2110309 Special Duty Allowance	7,661,624.00	0.00	3,256,238.00	0.00
2110311 Transfer Allowance	2,667,880.10	0.00	0.00	0.00
2110312 Responsibility Allowance	0.00	0.00	2,289,500.00	0.00
2110313 Entertainment Allowance	3,190,000.00	0.00	22,890,499.95	0.00
2110314 Transport Allowance	30,339,809.95	0.00	2,390,000.00	0.00
2110315 Extreneous Allowance	2,765,363.60	0.00	0.00	0.00
2110317 Domestic Servant Allowance	300,000.00	0.00	0.00	0.00
2110318 n Practising Allowance	0.00	0.00	250,000.00	0.00
2110319 Top-up House Allowance	450,000.00	0.00	38,917.80	0.00
2110320 Leave Allowance	2,827,926.90	0.00	10,000,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	125,839,813.20	0.00
2110300 Personal Allowances paid as part of Salary	152,900,703.00	0.00	353,135,189.90	0.00
2110000 Wages and Salary Contributions	431,487,485.70	0.00	0.00	0.00
2210101 Electricity	12,340,221.40	0.00	11,742,515.00	0.00
2210102 Water and Sewerage Charges	3,747,703.25	0.00	3,171,025.20	0.00
2210103 Gas expenses	344,600.00	0.00	359,520.00	0.00
2210100 Utilities, Supplies and Services	16,432,524.65	0.00	15,273,060.20	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	10,001,674.95	0.00	4,850,635.00	0.00
2210202 Internet Connections	649,782.00	0.00	1,483,843.00	0.00
2210203 Courier & Postal Services	277,443.00	0.00	448,045.00	0.00
2210205 Satellite Access Services	309,846.00	0.00	438,480.00	0.00
2210200 Communication, Supplies and Services	11,238,745.95	0.00	7,221,003.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	17,355,030.00	0.00	4,230,376.00	0.00
2210302 Accommodation - Domestic Travel	20,893,905.00	0.00	5,274,384.50	0.00
2210303 Daily Subsistence Allowance	7,839,862.00	0.00	3,870,274.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	412,389.00	0.00	739,079.00	0.00
2210307 Passage & Transfer Expenses	54,820.00	0.00	219,040.00	0.00
2210309 Field Allowance	8,040.00	0.00	76,600.00	0.00
2210310 Field Operational Allowance	18,230.00	0.00	79,100.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	46,582,276.00	0.00	14,482,853.50	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	4,268,130.40	0.00	1,557,800.00	0.00
2210402 Accommodation	819,803.00	0.00	1,615,350.00	0.00
2210403 Daily Subsistence Allowance	2,494,279.00	0.00	1,224,669.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	143,734.00	0.00	328,834.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	7,725,946.40	0.00	4,726,653.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210501 International News Services	12,306.00	0.00	72,000.00	0.00
2210502 Publishing & Printing Services	3,740,188.00	0.00	2,295,340.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,189,371.00	0.00	236,342.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	1,710,237,025.40	0.00	888,409,527.00	0.00
2210505 Trade Shows and Exhibitions	816,674.00	0.00	1,403,011.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	1,715,995,564.40	0.00	892,416,220.00	0.00
2210603 Rents and Rates - Non-Residential	55,025,930.00	0.00	57,914,683.10	0.00
2210604 Hire of Transport, Equipment	3,867,900.00	0.00	1,901,262.00	0.00
2210600 Rentals of Produced Assets	58,893,830.00	0.00	59,815,945.10	0.00
2210701 Travel Allowance	4,176,613.00	0.00	1,883,696.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	85,273.00	0.00	212,800.00	0.00
2210703 Production and Printing of Training Materials	99,624.00	0.00	692,975.00	0.00
2210704 Hire of Training Facilities and Equipment	65,300.00	0.00	477,010.00	0.00
2210705 Field Training Attachments	114,750.00	0.00	598,530.00	0.00
2210706 Book Allowance	831.00	0.00	35,200.00	0.00
2210707 Project Allowance	0.00	0.00	14,000.00	0.00
2210709 Research Allowance	0.00	0.00	20,800.00	0.00
2210710 Accommodation Allowance	122,400.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	415,506.25	0.00	856,031.00	0.00
2210714 Gender Mainstreaming	23,737.00	0.00	89,200.00	0.00
2210799 Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
2210700 Training Expenses	5,104,034.25	0.00	4,880,242.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	15,493,228.00	0.00	5,682,719.10	0.00
2210802 Boards, Committees, Conferences and Seminars	21,491,700.00	0.00	7,279,618.00	0.00
2210805 National Celebrations	0.00	0.00	10,000.00	0.00
2210808 Purchase of Coffins	290,500.00	0.00	39,000.00	0.00
2210800 Hospitality Supplies and Servi	37,275,428.00	0.00	13,011,337.10	0.00
2211001 Medical Drugs	380,000.00	0.00	337,650.00	0.00
2211004 Fungicides, Insecticides and Sprays	63,000.00	0.00	62,000.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	180,000.00	0.00	161,760.00	0.00
2211009 Education and Library Supplies	1,730,000.00	0.00	1,286,280.00	0.00
2211010 Supplies for Broadcasting and Information Services	4,388,648.50	0.00	12,611,654.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	31,855,853.00	0.00	38,569,175.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,363,633.00	0.00	1,560,304.00	0.00
2211023 Supplies for Production	4,623,744.55	0.00	82,218.00	0.00
2211000 Specialised Materials and Supp	44,584,879.05	0.00	54,671,041.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,641,827.00	0.00	4,333,243.45	0.00
2211102 Supplies and Accessories for Computers and Printers	3,236,077.85	0.00	3,168,003.95	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,469,111.00	0.00	1,878,968.60	0.00
2211100 Office and General Supplies and Services	7,347,015.85	0.00	9,380,216.00	0.00
2211201 Refined Fuels and Lubricants for Transport	9,549,663.85	0.00	14,982,236.65	0.00
2211200 Fuel Oil and Lubricants	9,549,663.85	0.00	14,982,236.65	0.00
2211301 Bank Service Commission and Charges	40,500.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	16,444,074.20	0.00	14,369,095.30	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,832,295.00	0.00	1,368,400.00	0.00
2211307 Transport Costs and Charges ( freight, loading/unloading, clearing and shipping charges)	701,500.00	0.00	692,216.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	206,900.00	0.00	389,200.00	0.00
2211310 Contracted Professional Services	1,823,783.35	0.00	1,475,207.00	0.00
2211311 Contracted Technical Services	1,368,364.00	0.00	1,973,803.00	0.00
2211320 Temporary Committee Expenses	2,080,207.00	0.00	2,192,101.00	0.00
2211321 Parking charges	4,663,115.00	0.00	4,604,296.90	0.00
2211322 Binding of Records	39,000.00	0.00	43,425.00	0.00
2211324 Registration of Land	500,100.00	0.00	115,200.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	30,699,838.55	0.00	27,222,944.20	0.00
221300 Other Operating Expenses				0.00
2210000 Goods and Services	1,991,429,746.95	0.00	1,118,083,751.75	0.00
2220101 Maintenance Expenses - Motor Vehicles	10,452,455.25	0.00	13,260,291.00	0.00
2220100 Routine Maintenance - Vehicles	10,452,455.25	0.00	13,260,291.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	830,600.00	0.00	269,369.60	0.00
2220202 Maintenance of Office Furniture and Equipment	1,377,391.00	0.00	951,472.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	218,000.00	0.00	78,500.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	875,542.00	0.00	784,182.00	0.00
2220210 Maintenance of Computers, Software, and Networks	883,360.00	0.00	822,230.00	0.00
2220200 Routine Maintenance - Other Assets	4,184,893.00	0.00	2,905,753.60	0.00
2220000 Routine Maintenance	14,637,348.25	0.00	16,166,044.60	0.00
2620125 Eastern and Southern African Trade	0.00	0.00	0.00	0.00
2620145 International Centre for Cinema and Television	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	4,743,203,618.20	0.00	2,742,381,940.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	4,743,203,618.20	0.00	2,742,381,940.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	252,117,176.00	0.00	479,000,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	252,117,176.00	0.00	479,000,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	4,995,320,794.20	0.00	3,221,381,940.00	0.00
2710102 Gratuity - Civil Servants	7,550,997.50	0.00	191,804.40	0.00
2710100 Government Pension and Retirement Benefits	7,550,997.50	0.00	191,804.40	0.00
2710000 Social Security Benefits	7,550,997.50	0.00	191,804.40	0.00
3110302 Refurbishment of Non-Residential Buildings	136,000.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	136,000.00	0.00	0.00	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	15,100,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	15,100,000.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	290,817.00	0.00	279,000.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	290,817.00	0.00	279,000.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,873,850.00	0.00	1,689,900.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	10,742,270.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	535,000.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	2,408,850.00	0.00	12,432,170.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	0.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	734,639.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	734,639.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	443,800.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	443,800.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	19,114,106.00	0.00	12,711,170.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	120,000,000.00	0.00	113,000,000.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	120,000,000.00	0.00	113,000,000.00
3520000 Receipts from Sales of Inventories	0.00	120,000,000.00	0.00	113,000,000.00
3540499 Receipts from Sale of Non- Produced Assets - collected as AIA - Other (Budget)	0.00	1,452,481,951.90	0.00	1,728,317,712.25
3540400 Receipts from the Sale of Non-Produced Assets Collected as AIA	0.00	1,452,481,951.90	0.00	1,728,317,712.25
3540000 Disposal and Sale of Non - Produced Assets	0.00	1,452,481,951.90	0.00	1,728,317,712.25
6530101 Ministry HQ Recurrent Bank A/C	0.00	560,349,886.70	0.00	614,199,572.65
6530111 District - Recurrent Bank A/c	0.00	504,943.00	0.00	504,943.00
6530100 Recurrent Bank Accounts	0.00	560,854,829.70	0.00	614,704,515.65
6530000 Recurrent Bank Accounts	0.00	560,854,829.70	0.00	614,704,515.65
6540101 Ministry HQ Development Bank A	0.00	271,220,447.80	0.00	284,438,849.50
6540100 Development Bank Accounts	0.00	271,220,447.80	0.00	284,438,849.50
6540000 Development Bank Accounts	0.00	271,220,447.80	0.00	284,438,849.50
6550101 Ministry HQ Deposit Bank A/C	279,319,245.10	0.00	280,845,714.70	0.00
6550100 Deposit Bank Accounts	279,319,245.10	0.00	280,845,714.70	0.00
6550000 Deposit Bank Account	279,319,245.10	0.00	280,845,714.70	0.00
6580101 Cash	278,527,245.50	0.00	260,287,231.15	0.00
6580104 Cash in Transit	310,512,886.00	0.00	114,145,767.85	0.00
6580100 Cash in Hand	589,040,131.50	0.00	374,432,999.00	0.00
6580000 Cash in Hand	589,040,131.50	0.00	374,432,999.00	0.00
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	132,360.05	0.00	366,022.15
6710100 Debtors & Advances - Employees	0.00	132,360.05	0.00	366,022.15
6710000 Domestic Debtors & Advances	0.00	132,360.05	0.00	366,022.15
6740101 Prepayment	0.00	1,411,950.00	239,450.00	0.00
6740102 R/D Cheques	0.00	5,332,521.85	0.00	3,615,456.25
6740100 Other Debtors & Pre-payments	0.00	6,744,471.85	239,450.00	3,615,456.25
6740000 Other Debtors & Pre-payments	0.00	6,744,471.85	239,450.00	3,615,456.25
6760101 Standing Imprests	0.00	48,422.00	0.00	24,500.00
6760103 Temporary Imprests	0.00	654,971.00	0.00	1,579,778.10
6760100 Imprests	0.00	703,393.00	0.00	1,604,278.10
6760000 Government Imprests	0.00	703,393.00	0.00	1,604,278.10
6780101 General Suspense A/C	0.00	630,609.65	0.00	630,609.65
6780103 District Suspense A/c	105,104.55	0.00	95,871.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	105,104.55	630,609.65	95,871.00	630,609.65
6780000 Suspense & Clearance Account	105,104.55	630,609.65	95,871.00	630,609.65
6790102 Receiving Inventory A/C	329,670.00	0.00	329,670.00	0.00
6790100 Other Current System A/cs	329,670.00	0.00	329,670.00	0.00
6790000 Other Current Assets (System r	329,670.00	0.00	329,670.00	0.00
7310101 General Deposits	0.00	241,807,410.00	0.00	273,784,621.55
7310100 General Deposits Items	0.00	241,807,410.00	0.00	273,784,621.55
7310000 Deposits	0.00	241,807,410.00	0.00	273,784,621.55
7320011 WCPS	198,934.40	0.00	0.00	0.00
7320000 Other Liabilities	198,934.40	0.00	0.00	0.00
7320101 PAYE	1,711,118.65	0.00	1,544,638.85	0.00
7320102 NHIF	8,490.70	0.00	5,890.70	0.00
7320103 House Rent	0.00	264,270.50	0.00	622,519.50
7320106 NSSF	0.00	2,600.00	0.00	0.00
7320107 Co-operatives	1,286,164.00	0.00	1,495,167.00	0.00
7320108 Insurances	0.00	432,177.20	0.00	369,567.15
7320109 Hire Purchases	0.00	3,284,207.50	0.00	3,502,402.50
7320110 Court Attachments	0.00	53,000.00	0.00	53,000.00
7320111 WCPS	0.00	2,646,898.55	0.00	2,050,129.75
7320112 Staff Welfare Associations	662,888.20	0.00	269,486.60	0.00
7320113 HELB Deductions	0.00	48,836.40	0.00	0.00
7320116 Mortgages / Bank Loans	2,863,037.00	0.00	2,886,412.50	0.00
7320117 Govt. Liability Attachments	0.00	6,542.90	0.00	6,542.90
7320120 Staff Contribution	0.00	2,000.00	0.00	2,900.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	142,297.65	0.00	142,297.65
7320125 Emergency Response Fund	0.00	116,138.20	0.00	232,276.40
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	2,382,144.65	0.00	2,382,144.65	0.00
7320100 Salary Deductions	8,913,843.20	6,998,968.90	8,583,740.30	6,980,735.85
7320201 Contractors Retention Money	185,767.30	0.00	185,767.30	0.00
7320200 Other General Liabilities	185,767.30	0.00	185,767.30	0.00
7320000 Other Liabilities	9,298,544.90	6,998,968.90	8,769,507.60	6,980,735.85
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	3,052,916.60	0.00	3,280,829.05
7380100	0.00	3,052,916.60	0.00	3,280,829.05

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7380000 Withholding Taxes	0.00	3,052,916.60	0.00	3,280,829.05
7390101 Inventory AP Accrual	0.00	29,670.00	0.00	29,670.00
7390103 AP Liabilities	192,716,118.80	0.00	192,967,716.90	0.00
7390100 System Required Liabilities	192,716,118.80	29,670.00	192,967,716.90	29,670.00
7399999 Cash Clearing A/c	70,859,622.10	0.00	374,164,849.85	0.00
7399900	70,859,622.10	0.00	374,164,849.85	0.00
7390000 System Required Liabilities A/cs	263,575,740.90	29,670.00	567,132,566.75	29,670.00
9910101 Provision for Encumbrance	0.00	183,600.00	0.00	0.00
9910100 General Provisions	0.00	183,600.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	18,133,514,485.95	0.00	12,330,419,079.15
9910200 Exchequer Provisions	0.00	18,133,514,485.95	0.00	12,330,419,079.15
9910000 Provisions	0.00	18,133,698,085.95	0.00	12,330,419,079.15
9999999 Consolidated Fund	12,288,008,887.85	0.00	9,470,657,047.45	0.00
9999900	12,288,008,887.85	0.00	9,470,657,047.45	0.00
9990000 Opening Balance Reserves	12,288,008,887.85	0.00	9,470,657,047.45	0.00
<b>Total</b>	<b>20,889,217,803.40</b>	<b>20,889,217,803.40</b>	<b>15,424,172,727.15</b>	<b>15,424,172,727.15</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



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## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	38,882,032.00	4,000,000.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,803,095,406.80	2,779,594,137.15
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	1,572,481,951.90	1,841,317,712.25
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	51,980,656.00	59,000,348.00
<b>TOTAL RECEIPTS</b>		<b>7,466,440,046.70</b>	<b>4,683,912,197.40</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	431,487,485.70	353,135,189.90
Use of goods and Services	13	2,006,067,095.20	1,134,249,796.35
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,995,320,794.20	3,221,381,940.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	7,550,997.50	191,804.40
Acquisition of Assets	18	19,114,106.00	12,711,170.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>7,459,540,478.60</b>	<b>4,721,669,900.65</b>
<b>SURPLUS/DEFICIT</b>		<b>6,899,568.10</b>	<b>(37,757,703.25)</b>

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**

F.O. 30

From Date : 01-JUL-20 To : 25-JUL-21

DEP-STATE DEPT FOR BROADCASTING TELECOM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302461

<b>Balance as per bank certificate</b>	281,928,092.40
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	281,928,092.40

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUL-20 To : 25-JUL-21

DEP-STATE DEPT FOR BROADCASTING TEL. DM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302461

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

Cheque		Payee	Amount
No	Date		
<b>Total :</b>			

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

Receipts		Amount
No	Date	
<b>Total :</b>		

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

Cheque		Amount
No	Date	
<b>Total :</b>		

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

Receipts		Amount
No	Date	
<b>Total :</b>		

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-20 To : 25-JUL-21

DEV-STATE DEPT FOR BROADCASTING TELECOM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302453

<b>Balance as per bank certificate</b>	1,975,732.75
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	1,975,732.75
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	<b>3,951,465.50</b>

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-20 To : 25-JUL-21

DEV-STATE DEPT FOR BROADCASTING TELEVISION

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302453

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
NONREF	23-JUL-21	Transfer	1,975,732.75
			Total : 1,975,732.75
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :



## STATEMENT OF CASH FLOW

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	38,882,032.00	4,000,000.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,803,095,406.80	2,779,594,137.15
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	51,980,656.00	59,000,348.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	431,487,485.70	353,135,189.90
Use of goods and Services	13	2,006,067,095.20	1,134,249,796.35
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,995,320,794.20	3,221,381,940.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	7,550,997.50	191,804.40
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		273,065,582.45	(1,760,869,511.00)
<b>Prior year adjustments</b>		0.00	0.00
<b>Net Cash From Operating Activities</b>	A	(1,273,402,695.35)	(3,627,233,756.50)
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	1,572,481,951.90	1,841,317,712.25
Acquisition of Assets	18	19,114,106.00	12,711,170.00
<b>Net Cash Flow From Investing Activities</b>	B	1,553,367,845.90	1,828,606,542.25
<b>Cash Flow From Borrowing Activities</b>			
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
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	279,965,150.55	(1,798,627,214.25)
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		(243,864,651.45)	1,554,762,562.80
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	36,284,099.10	(243,864,651.45)

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



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## Statement of Financial Position

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period Kshs	Previous Period Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	(552,756,032.40)	(618,297,650.45)
Cash Balances	22B	589,040,131.50	374,432,999.00
<b>Total Cash And Cash Equivalents</b>		<b>36,284,099.10</b>	<b>(243,864,651.45)</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(7,776,060.00)	(5,551,375.15)
<b>TOTAL FINANCIAL ASSETS</b>		<b>28,508,039.10</b>	<b>(249,416,026.60)</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	(20,985,320.30)	(291,826,217.90)
<b>NET FINANCIAL ASSETS</b>		<b>49,493,359.40</b>	<b>42,410,191.30</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	42,410,191.30	80,167,894.55
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		6,899,568.10	(37,757,703.25)
<b>NET FINANCIAL POSITION</b>		<b>49,309,759.40</b>	<b>42,410,191.30</b>

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

Prepared By: \_\_\_\_\_

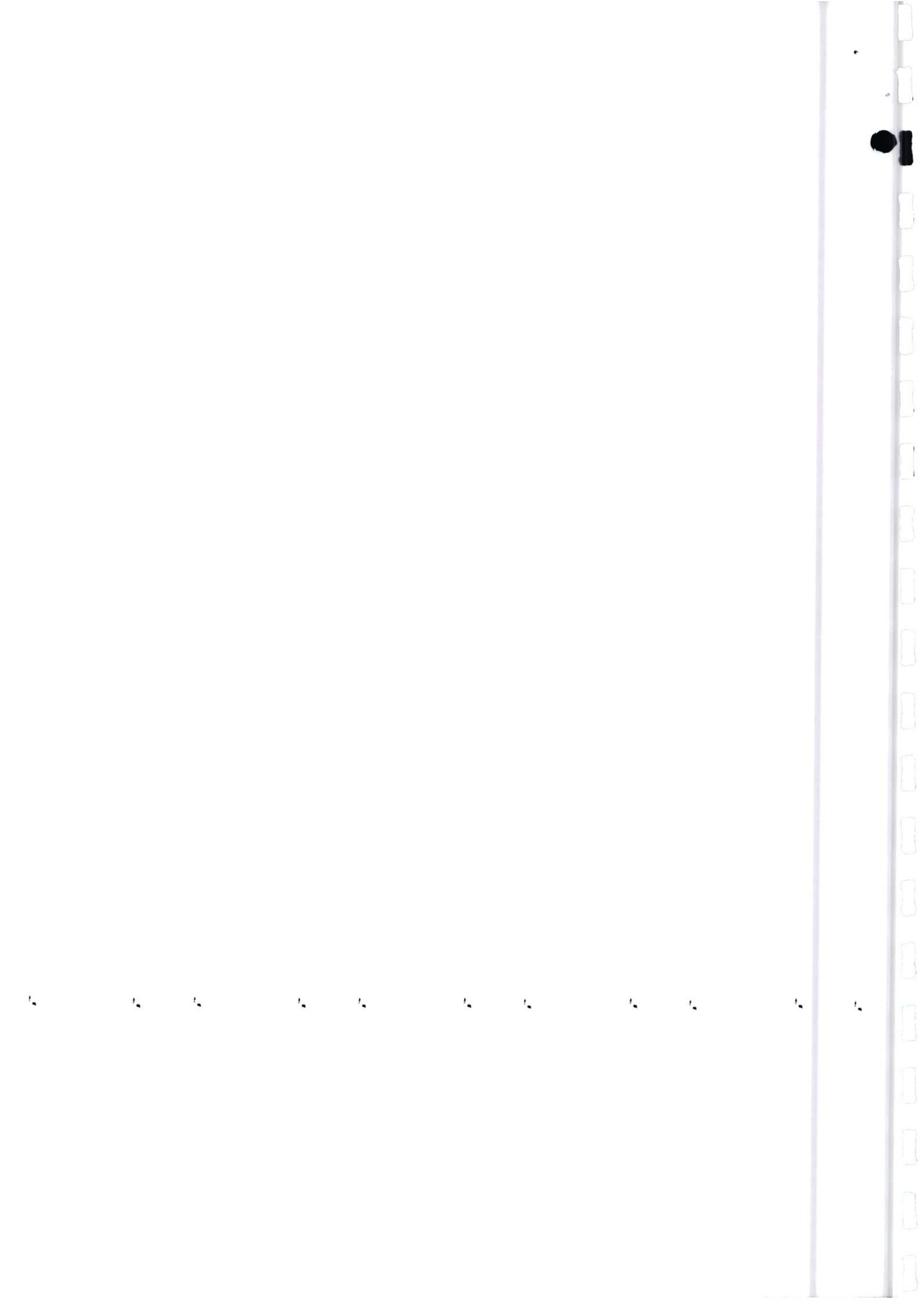
Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_





## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1123-State Department For Broadcasting & Telecommunications

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
		0.00	0.00
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	38,882,032.00	4,000,000.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
<b>TOTAL</b>		<b>38,882,032.00</b>	<b>4,000,000.00</b>

### 2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 3 Proceeds from Domestic and Foreign Grants

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

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		5,803,095,406.80	2,779,594,137.15
Exchequer Releases/ Provisioning Account	9910201	5,803,095,406.80	2,779,594,137.15
<b>TOTAL</b>		<b>5,803,095,406.80</b>	<b>2,779,594,137.15</b>

### 5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	120,000,000.00	113,000,000.00
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	1,452,481,951.90	1,728,317,712.25
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
<b>TOTAL</b>		<b>1,572,481,951.90</b>	<b>1,841,317,712.25</b>

Item Description	Item Code	Current Period	Previous Period
Organizations			
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
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	9,980,656.00	10,210,201.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	42,000,000.00	48,790,147.00
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

Item Description	Item Code	Current Period	Previous Period
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
<b>TOTAL</b>		<b>51,980,656.00</b>	<b>59,000,348.00</b>

#### 2 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	278,586,782.70	227,295,376.70
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	152,900,703.00	125,839,813.20
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
<b>TOTAL</b>		<b>431,487,485.70</b>	<b>353,135,189.90</b>

#### 3 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	16,432,524.65	15,273,060.20
Communication, Supplies and Services	2210200	11,238,745.95	7,221,003.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	46,582,276.00	14,482,853.50
Foreign Travel and Subsistence, and other transportation costs	2210400	7,725,946.40	4,726,653.00
Printing , Advertising and Information Supplies and Services	2210500	1,715,995,564.40	892,416,220.00
Rentals of Produced Assets	2210600	58,893,830.00	59,815,945.10
Training Expenses	2210700	5,104,034.25	4,880,242.00
Hospitality Supplies and Services	2210800	37,275,428.00	13,011,337.10
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	44,584,879.05	54,671,041.00
Office and General Supplies and Services	2211100	7,347,015.85	9,380,216.00
Fuel Oil and Lubricants	2211200	9,549,663.85	14,982,236.65
Other Operating Expenses	2211300	30,699,838.55	27,222,944.20
Routine Maintenance - Vehicles	2220100	10,452,455.25	13,260,291.00
Routine Maintenance - Other Assets	2220200	4,184,893.00	2,905,753.60
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>2,006,067,095.20</b>	<b>1,134,249,796.35</b>

#### 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
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16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		7,550,997.50	191,804.40
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	7,550,997.50	191,804.40
<b>TOTAL</b>		<b>7,550,997.50</b>	<b>191,804.40</b>

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	136,000.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	15,100,000.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	290,817.00	279,000.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	2,408,850.00	12,432,170.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	734,639.00	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	443,800.00	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
<b>TOTAL</b>		<b>19,114,106.00</b>	<b>12,711,170.00</b>

19 Finance Costs, including Loan Interest

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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Oil 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 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
Current Bank Accounts	6530000	560,854,829.70	614,704,515.65
Development Bank Accounts	6540000	271,220,447.80	284,438,849.50
Posit Bank Accounts	6550000	279,319,245.10	280,845,714.70
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
<b>TOTAL</b>		<b>1,111,394,522.60</b>	<b>1,179,989,079.85</b>

#### Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	589,040,131.50	374,432,999.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>589,040,131.50</b>	<b>374,432,999.00</b>

#### Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	525,505.10	534,738.65
Other Current Assets (System r	6790000	329,670.00	329,670.00
<b>TOTAL</b>		8,435,400.00	6,210,715.15

#### 24. ACCOUNTS PAYABLE

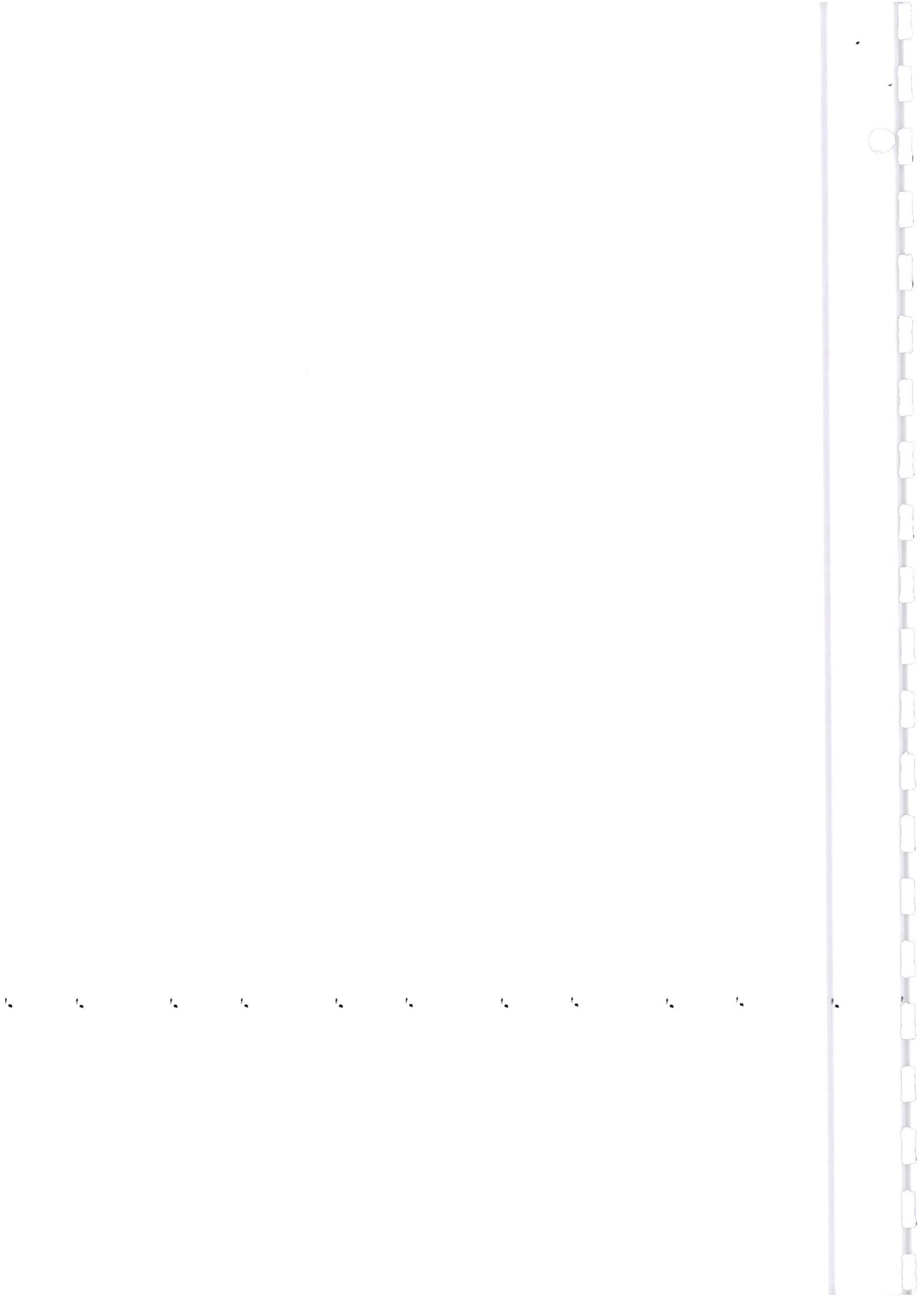
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(2,299,576.00)	(1,788,771.75)
Deposits	7310000	241,807,410.00	273,784,621.55
Withholding Taxes	7380000	3,052,916.60	3,280,829.05
System Required Liabilities A/cs	7390000	(263,546,070.90)	(567,102,896.75)
<b>TOTAL</b>		(20,985,320.30)	(291,826,217.90)

#### 25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(618,297,650.45)	1,188,976,831.80
Opening Balance Cash	22B	374,432,999.00	365,785,731.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	(5,551,375.15)	(9,428,983.90)
Opening Balance - Deposits	24	291,826,217.90	(1,465,165,684.35)
<b>TOTAL</b>		42,410,191.30	80,167,894.55

#### 26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
<b>TOTAL</b>		0.00	0.00





**Statement of Budget Execution**  
 Entity: 1123-State Department For Broadcasting & Telecommunications  
 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%
<b>RECEIPTS</b>								
Tax Receipts	1	25,000,000.00	0.00	25,000,000.00	50,000,000.00	38,882,032.00	11,117,968.00	77.76%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants	4	0.00	0.00	0.00	0.00	5,803,095,406.80	(5,803,095,406.80)	0.00%
Exchange releases	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Entitles	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	9	912,000,000.00	0.00	1,212,000,000.00	2,124,000,000.00	1,572,481,951.90	551,518,048.10	74.03%
Proceeds from Sales of Assets	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	13	29,000,000.00	0.00	29,000,000.00	58,000,000.00	51,980,656.00	6,019,344.00	89.62%
<b>Total</b>		<b>966,000,000.00</b>	<b>0.00</b>	<b>1,266,000,000.00</b>	<b>2,232,000,000.00</b>	<b>7,466,440,046.70</b>	<b>(5,234,440,046.70)</b>	<b>334.52%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	237,914,905.00	0.00	194,187,672.00	432,102,577.00	431,487,485.70	615,091.30	99.86%
Use of goods and Services	13	1,597,723,610.00	0.00	648,501,074.00	2,246,224,684.00	2,006,067,095.20	240,157,588.80	89.31%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,419,805,000.00	0.00	1,916,475,000.00	5,336,280,000.00	4,995,320,794.20	340,959,205.80	93.61%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	4,000,000.00	0.00	4,000,000.00	8,000,000.00	7,550,997.50	449,002.50	94.39%
Acquisition of Assets	18	16,759,412.00	0.00	2,152,062.00	18,911,474.00	19,114,106.00	(202,632.00)	101.07%
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%
<b>Total</b>		<b>5,276,202,927.00</b>	<b>0.00</b>	<b>2,765,315,808.00</b>	<b>8,041,518,735.00</b>	<b>7,459,540,478.60</b>	<b>581,978,256.40</b>	<b>92.76%</b>



**Statement of Budget Execution**

Entity: 1123-State Department For Broadcasting & Telecommunications

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: 1123-State Department For Broadcasting & Telecommunications**  
**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%
<b>RECEIPTS</b>								
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	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants								
Exchange releases	4	0.00	0.00	0.00	0.00	277,599,221.00	(277,599,221.00)	0.00%
Transfers from Other Government	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Entitles								
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%
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>277,599,221.00</b>	<b>(277,599,221.00)</b>	<b>0.00%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	38,425,000.00	0.00	0.00	38,425,000.00	28,112,063.00	10,312,937.00	73.16%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	243,830,000.00	0.00	0.00	243,830,000.00	252,117,176.00	(8,287,176.00)	103.40%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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%
<b>Total</b>		<b>282,255,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>282,255,000.00</b>	<b>280,229,239.00</b>	<b>2,025,761.00</b>	<b>99.28%</b>



**Statement of Budget Execution - Development Expenditure**

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-20 To JUN-21

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1123-State Department For Broadcasting & Telecommunications

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%
<b>RECEIPTS</b>								
Tax Receipts	1	25,000,000.00	0.00	25,000,000.00	50,000,000.00	38,882,032.00	11,117,968.00	77.76%
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%
Exchange releases	4	0.00	0.00	0.00	0.00	5,525,496,185.80	(5,525,496,185.80)	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	912,000,000.00	0.00	1,212,000,000.00	2,124,000,000.00	1,572,481,951.90	551,518,048.10	74.03%
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	29,000,000.00	0.00	29,000,000.00	58,000,000.00	51,980,656.00	6,019,344.00	89.62%
<b>Total</b>		<b>966,000,000.00</b>	<b>0.00</b>	<b>1,266,000,000.00</b>	<b>2,232,000,000.00</b>	<b>7,188,840,825.70</b>	<b>(4,956,840,825.70)</b>	<b>322.08%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	237,914,905.00	0.00	194,187,672.00	432,102,577.00	431,487,485.70	615,091.30	99.86%
Use of goods and Services	13	1,559,298,610.00	0.00	648,501,074.00	2,207,799,684.00	1,977,955,032.20	-229,844,651.80	89.59%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,175,975,000.00	0.00	1,916,475,000.00	5,092,450,000.00	4,743,203,618.20	349,246,381.80	93.14%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	4,000,000.00	0.00	4,000,000.00	8,000,000.00	7,550,997.50	449,002.50	94.39%
Acquisition of Assets	18	16,759,412.00	0.00	2,152,062.00	18,911,474.00	19,114,106.00	(202,632.00)	101.07%
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%
<b>Total</b>		<b>4,993,947,927.00</b>	<b>0.00</b>	<b>2,765,315,808.00</b>	<b>7,759,263,735.00</b>	<b>7,179,311,239.60</b>	<b>579,952,495.40</b>	<b>92.53%</b>



**Statement of Budget Execution - Recurrent Expenditure**  
Entity: 1123-State Department For Broadcasting & Telecommunications  
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: 1123-State Department For Broadcasting & Telecommunications

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value ( Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
<b>1123000100</b>			<b>187,412,035.00</b>	<b>186,072,582.65</b>	<b>1,339,452.35</b>
	0207000000	General Administration Planning and Support Services	187,412,035.00	186,072,582.65	1,339,452.35
	0208000000	Information And Communication Services	0.00	0.00	0.00
<b>1123000200</b>			<b>132,857,465.00</b>	<b>132,319,145.15</b>	<b>538,319.85</b>
	0208000000	Information And Communication Services	132,857,465.00	132,319,145.15	538,319.85
	0207000000	General Administration Planning and Support Services	0.00	0.00	0.00
<b>1123000300</b>			<b>8,535,740.00</b>	<b>9,658,433.00</b>	<b>(1,122,693.00)</b>
	0207000000	General Administration Planning and Support Services	8,535,740.00	9,658,433.00	(1,122,693.00)
<b>1123000400</b>			<b>1,991,621,596.00</b>	<b>1,762,785,964.05</b>	<b>228,835,631.95</b>
	0208000000	Information And Communication Services	1,991,621,596.00	1,762,785,964.05	228,835,631.95
	0207000000	General Administration Planning and Support Services	0.00	0.00	0.00
<b>1123000500</b>			<b>17,074,179.00</b>	<b>16,978,369.55</b>	<b>95,809.45</b>
	0208000000	Information And Communication Services	0.00	159,600.00	(159,600.00)
	0207000000	General Administration Planning and Support Services	17,074,179.00	16,818,769.55	255,409.45
<b>1123000600</b>			<b>84,213,720.00</b>	<b>84,445,522.90</b>	<b>(231,802.90)</b>
	0207000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0208000000	Information And Communication Services	84,213,720.00	84,445,522.90	(231,802.90)
<b>1123000700</b>			<b>146,052,458.00</b>	<b>143,810,515.80</b>	<b>2,241,942.20</b>
	0208000000	Information And Communication Services	146,052,458.00	143,810,515.80	2,241,942.20
<b>1123000800</b>			<b>7,606,930.00</b>	<b>6,530,118.00</b>	<b>1,076,812.00</b>
	0208000000	Information And Communication Services	7,606,930.00	6,530,118.00	1,076,812.00
<b>1123000900</b>			<b>6,946,549.00</b>	<b>6,971,547.70</b>	<b>(24,998.70)</b>
	0208000000	Information And Communication Services	6,946,549.00	6,971,547.70	(24,998.70)
<b>1123001000</b>			<b>3,365,044.00</b>	<b>4,267,492.00</b>	<b>(902,448.00)</b>
	0208000000	Information And Communication Services	3,365,044.00	4,267,492.00	(902,448.00)
<b>1123001100</b>			<b>6,736,010.00</b>	<b>6,533,160.35</b>	<b>202,849.65</b>
	0208000000	Information And Communication Services	6,736,010.00	6,533,160.35	202,849.65
<b>1123001200</b>			<b>221,500,000.00</b>	<b>217,105,156.00</b>	<b>4,394,844.00</b>
	0209000000	Mass Media Skills Development	221,500,000.00	217,105,156.00	4,394,844.00
<b>1123001300</b>			<b>32,659,159.00</b>	<b>32,198,504.40</b>	<b>460,654.60</b>
	0208000000	Information And Communication Services	32,659,159.00	32,198,504.40	460,654.60
<b>1123001400</b>			<b>142,000,000.00</b>	<b>142,000,000.00</b>	<b>0.00</b>
	0208000000	Information And Communication Services	142,000,000.00	142,000,000.00	0.00
<b>1123001500</b>			<b>775,000,000.00</b>	<b>775,000,000.00</b>	<b>0.00</b>
	0208000000	Information And Communication Services	775,000,000.00	775,000,000.00	0.00
<b>1123001600</b>			<b>2,129,200,000.00</b>	<b>1,797,066,758.00</b>	<b>332,133,242.00</b>
	0208000000	Information And Communication Services	2,129,200,000.00	1,797,066,758.00	332,133,242.00
<b>1123001700</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
	0208000000	Information And Communication Services	10,000,000.00	10,000,000.00	0.00
<b>1123001900</b>			<b>92,967,746.00</b>	<b>90,950,998.40</b>	<b>2,016,747.60</b>
	0208000000	Information And Communication Services	92,967,746.00	90,950,998.40	2,016,747.60
<b>1123002000</b>			<b>40,372,021.00</b>	<b>44,520,914.00</b>	<b>(4,148,893.00)</b>
	0221000000		40,372,021.00	44,520,914.00	(4,148,893.00)
<b>1123002100</b>			<b>28,393,083.00</b>	<b>27,410,577.45</b>	<b>982,505.55</b>

	0221000000		28,393,083.00	27,410,577.45	982,505.55
<b>1123002200</b>			<b>65,950,000.00</b>	<b>64,349,672.20</b>	<b>1,600,327.80</b>
	0221000000		65,950,000.00	64,349,672.20	1,600,327.80
<b>1123002300</b>			<b>557,200,000.00</b>	<b>546,082,032.00</b>	<b>11,117,968.00</b>
	0221000000		557,200,000.00	546,082,032.00	11,117,968.00
<b>1123002400</b>			<b>261,600,000.00</b>	<b>261,600,000.00</b>	<b>0.00</b>
	0221000000		261,600,000.00	261,600,000.00	0.00
<b>1123002500</b>			<b>810,000,000.00</b>	<b>810,000,000.00</b>	<b>0.00</b>
	0208000000	Information And Communication Services	810,000,000.00	810,000,000.00	0.00
<b>1123100100</b>		<b>450 bed capacity five storey building - KIMC</b>	<b>34,500,000.00</b>	<b>34,500,000.00</b>	<b>0.00</b>
	0209000000	Mass Media Skills Development	34,500,000.00	34,500,000.00	0.00
<b>1123100200</b>		<b>Modernization of KIMC Film</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0209000000	Mass Media Skills Development	0.00	0.00	0.00
<b>1123100300</b>		<b>KBC Analogue to Digital TV Migration</b>	<b>136,500,000.00</b>	<b>136,500,000.00</b>	<b>0.00</b>
	0208000000	Information And Communication Services	136,500,000.00	136,500,000.00	0.00
<b>1123100400</b>		<b>KBC Rollout of Studio Mashinani</b>	<b>28,500,000.00</b>	<b>28,500,000.00</b>	<b>0.00</b>
	0208000000	Information And Communication Services	28,500,000.00	28,500,000.00	0.00
<b>1123100500</b>		<b>Modernization of KNA National Desk and Press Centre</b>	<b>38,425,000.00</b>	<b>28,112,063.00</b>	<b>10,312,937.00</b>
	0208000000	Information And Communication Services	38,425,000.00	28,112,063.00	10,312,937.00
<b>1123100600</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0208000000	Information And Communication Services	0.00	0.00	0.00
<b>1123100800</b>			<b>19,830,000.00</b>	<b>28,117,176.00</b>	<b>(8,287,176.00)</b>
	0221000000		19,830,000.00	28,117,176.00	(8,287,176.00)
<b>1123100900</b>		<b>Acquisition and Refurbishment of Cinema Theatre</b>	<b>17,000,000.00</b>	<b>17,000,000.00</b>	<b>0.00</b>
	0221000000		17,000,000.00	17,000,000.00	0.00
<b>1123101000</b>			<b>7,500,000.00</b>	<b>7,500,000.00</b>	<b>0.00</b>
	0221000000		7,500,000.00	7,500,000.00	0.00
		<b>Grand Total</b>	<b>8,041,518,735.00</b>	<b>7,458,886,702.60</b>	<b>582,632,032.40</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### SUMMARY STATEMENT OF PROVISIONINGS

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Economic Item	Current Period	Previous Period
<b>Details of General Accounts on Vote</b>			
GAV Provisioning account balance	9999998 - Vote Control Account	0.00	0.00
<b>Detail of Exchequer Account</b>			
Exchequer Provisioning account Balance	9910201 - Exchequer Releases/ Provisioning Account	5,803,095,406.80	2,779,594,137.15

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



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## Budget Execution By Programmes and Sub-Programmes

Entity: 1123-State Department For Broadcasting & Telecommunications

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0207000000		<b>General Administration Planning and Support Services</b>	213,021,954.00	212,549,785.20	472,168.80
	0207010000	General Administration, Planning And Support Services	213,021,954.00	212,549,785.20	472,168.80
0208000000		<b>Information And Communication Services</b>	6,574,651,677.00	5,998,151,389.75	576,500,287.25
	0208010000	News And Information Services	5,647,651,677.00	5,071,151,389.75	576,500,287.25
	0208020000	Brand Kenya Initiative	142,000,000.00	142,000,000.00	0.00
	0208030000	ICT and Media Regulatory Services	785,000,000.00	785,000,000.00	0.00
0209000000		<b>Mass Media Skills Development</b>	256,000,000.00	251,605,156.00	4,394,844.00
	0209010000	Mass Media Skills Development	256,000,000.00	251,605,156.00	4,394,844.00
0221000000			997,845,104.00	996,580,371.65	1,264,732.35
	0221010000		997,845,104.00	996,580,371.65	1,264,732.35
		<b>Grand Total</b>	8,041,518,735.00	7,458,886,702.60	582,632,032.40

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



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### SUMMARY STATEMENT OF DEPOSITS

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	280,845,714.70	512,911,262.05
Transfers of retentions during the year	105,460,475.80	75,314,897.80
Payments made out of deposit account during the year	106,986,945.40	307,380,445.15
Closing Balance	279,319,245.10	280,845,714.70

Principal Secretary  
Controller

Principal Accounts

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

Prepared By: \_\_\_\_\_

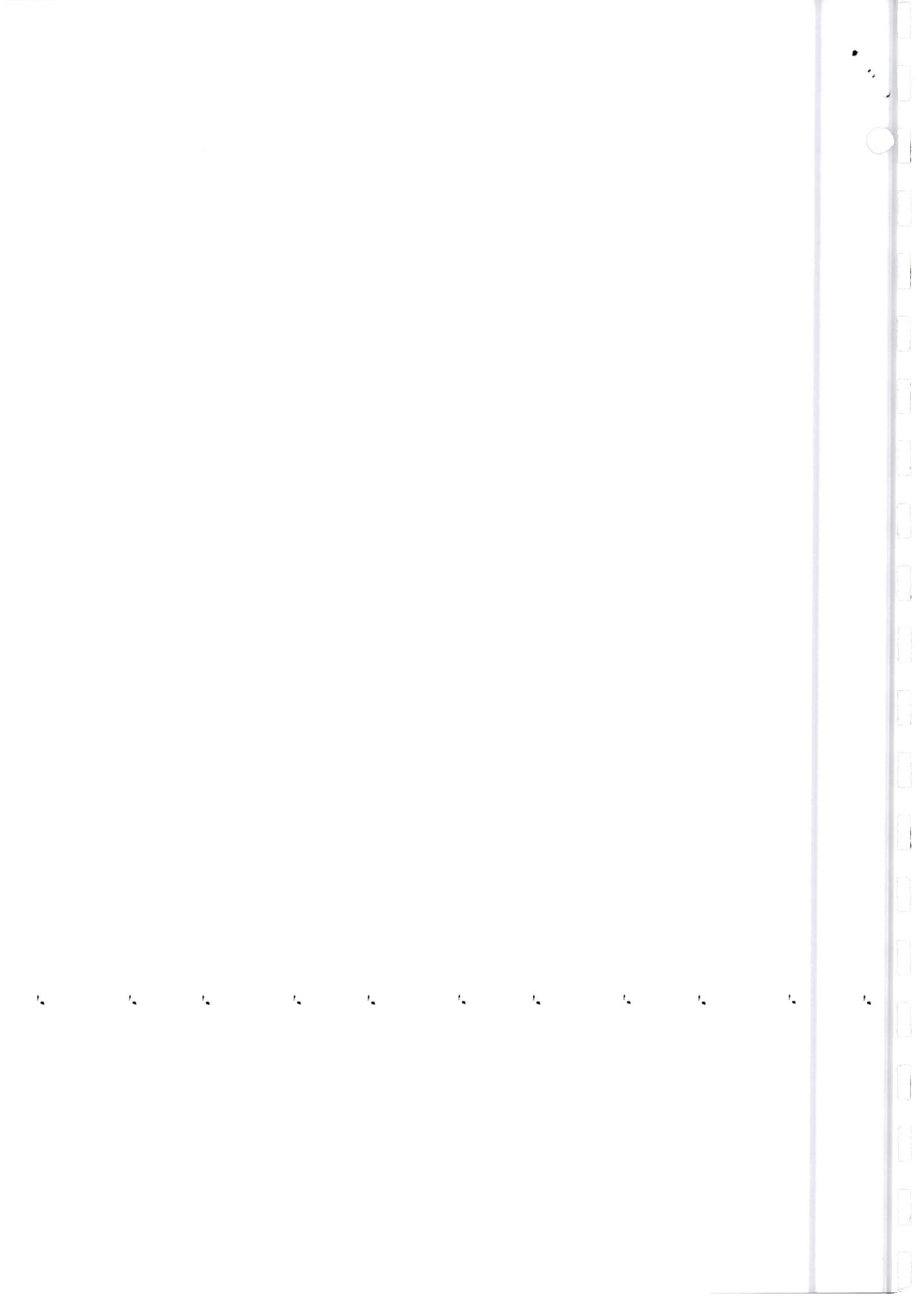
Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_





## Budget Execution by Programme and Economic Classification

Entity: 1123-State Department For Broadcasting & Telecommunications

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0207000000		<b>General Administration Planning and Support Services</b>	213,021,954.00	212,549,785.20	472,168.80
	2110000	Wages and Salary Contributions	148,757,065.00	148,671,302.10	85,762.90
	2210000	Goods and Services	54,027,693.00	53,671,913.55	355,779.45
	2220000	Routine Maintenance	1,680,586.00	1,646,142.05	34,443.95
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2710000	Social Security Benefits	8,000,000.00	7,550,997.50	449,002.50
	3110000	Acquisition of Fixed Capital Assets	556,610.00	1,009,430.00	(452,820.00)
0208000000		<b>Information And Communication Services</b>	6,574,651,677.00	5,998,151,389.75	576,500,287.25
	2110000	Wages and Salary Contributions	236,770,168.00	233,633,112.55	3,137,055.45
	2210000	Goods and Services	2,158,333,798.00	1,917,583,987.00	240,749,811.00
	2220000	Routine Maintenance	10,877,486.00	10,639,295.20	238,190.80
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	4,151,200,000.00	3,819,066,758.00	332,133,242.00
	3110000	Acquisition of Fixed Capital Assets	17,470,225.00	17,228,237.00	241,988.00
0209000000		<b>Mass Media Skills Development</b>	256,000,000.00	251,605,156.00	4,394,844.00
	2630000	Grants & Transfer To Other Govt. Units	256,000,000.00	251,605,156.00	4,394,844.00
0221000000			997,845,104.00	996,580,371.65	1,264,732.35
	2110000	Wages and Salary Contributions	46,575,344.00	49,183,071.05	(2,607,727.05)
	2210000	Goods and Services	19,299,901.00	19,690,230.40	(390,329.40)
	2220000	Routine Maintenance	2,005,220.00	2,187,551.00	(182,331.00)
	2630000	Grants & Transfer To Other Govt. Units	929,080,000.00	924,648,880.20	4,431,119.80
	3110000	Acquisition of Fixed Capital Assets	884,639.00	870,639.00	14,000.00
<b>Grand Total</b>			<b>8,041,518,735.00</b>	<b>7,458,886,702.60</b>	<b>582,632,032.40</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

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