



*Enhancing Accountability*

**REPORT**



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DATE: 09 MAR 2021

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CLERK-AT-THE-TABLE: Hon. (Dr.) Anne Kimani  
Moghe Muma

**THE AUDITOR-GENERAL**

**ON**

**MINISTRY OF TOURISM  
AND WILDLIFE**

**FOR THE THREE (3) MONTHS' PERIOD  
ENDED 30 SEPTEMBER, 2018**



11/11/11

11/11/11



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MINISTRY OF TOURISM AND WILDLIFE, VOTE 1204

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD ENDED  
SEPTEMBER 30<sup>TH</sup>, 2018**

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

**MINISTRY OF TOURISM AND WILDLIFE**  
**Reports and Financial Statements**  
**For the three(3) months period ended September 30, 2018**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Ministry Tourism and Wildlife draws its mandate from Executive Order No. 1 of June 2018, with the responsibility for policy formulation and coordination of the implementation of strategies aimed at developing the tourism and wildlife sectors. Tourism and Wildlife has the potential to contribute directly and indirectly to the achievement of the MTP III 2018 – 2022, Big Four Agenda, African Union Agenda 2063, and Sustainable Development Goals (SDGs). These key policies emphasize the need for efficiency and better management in the utilization of natural resources to enable the Government achieve its strategic objectives of growth, productivity, efficiency and improvement in service delivery.

Although the both sectors have experienced unprecedented growth over the last five years, they still face global, regional and local challenges warranting policy makers' attention.

In MTP III, the main target for the Wildlife Sector is to protect five (5) water towers in wildlife parks, habitat sustainability, wildlife corridors and dispersal areas secured, human wildlife conflict reduced, poaching reduced from 83% to 88%, enhanced collaboration for sustainable management, improvement of park infrastructure, strengthen governance, legal and policy framework, wildlife sector modernization and enhance wildlife research. The National Wildlife strategy 2030 aims for resilient ecosystems, engagement of all Kenyans, evidence based decision-making and sustainable governance.

Article 69 of the Constitution requires the State to implement obligations with respect to environment inclusive of sustainable exploitation, utilization, management and conservation of environmental and natural resources, and ensure the equitable sharing of the accruing benefits. Wildlife is an important driver of economic development and provides irreplaceable cultural and social value to the people of Kenya. Kenya has some of the finest populations of wildlife and birdlife in Africa, from charismatic species such as elephants and rhinos to small antelopes, fish, insects and plants that contributes to the wellbeing of the Kenyan people, while attracting tourists to the country hence contributing to the economic growth of the country. For example, the highest returns from wildlife based tourism and photography was in 2011 and it contributed Kshs. 116 billion to national revenue, translating to about 13.7 % of the gross domestic product and generating more than 10% of national formal sector employment. Wildlife habitats and ecosystems are equally varied and abundant and these habitats provide significant ecosystem services. These natural endowments represent Kenya's biological diversity and play a significant role in the development and growth of the national economy through nature based tourism. Combined with beaches of the Kenya coast, our rich biodiversity define Kenya's global competitiveness, especially in the tourism sector. One of the country's most important national goals therefore is to conserve its biodiversity – the entire range of indigenous animals, plants, microorganisms, habitats and ecosystems.

Kenya is a state party to several International Conventions and as per the Constitution, become part of Kenyan law upon ratification. The key Conventions for natural resources management include the Convention of Biological Diversity (CBD) with its protocols on Cartagena and Nagoya;

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UNESCO-Man and Biosphere Program; Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES); Convention on the Conservation of Migratory Species of Wild Animals (CMS or the Bonn Convention); and the Paris Agreement of the United Nations Framework on Climate Change. The wildlife sector contributes to the attainment of the Sustainable Development Goals (SDGs) 13, 14 and 15. This provides us with a global platform for wildlife conservation policy in Kenya.

The wildlife sector has direct and indirect linkages with all other sectors of the economy thus promoting socio-economic development geared towards the realization of the Kenya Vision 2030 and the “*Big four*” agenda. This contribution has a multiplier effect in all sectors of the economy as wildlife protected areas contribute to biodiversity conservation which boosts ecosystem productivity, sustainability and acts a reservoir for food production, medical and pharmaceuticals industry through marine life protection, fishing, energy and water sources and microclimate regulation. In addition, Conservation of water catchment areas such as Aberdare, Mt Kenya, Hells gate and Mzima springs is key to energy production for hydroelectricity and geothermal power generation for industries and other economic activities and provision of water for agricultural production.

Human wildlife conflict mitigation ensures increased agriculture and livestock productivity in areas bordering wildlife habitats. This is therefore a key enabler of food and nutrition security and agro processing. In addition, it enhances protection of human lives and livelihoods thus reducing compensation claims of wildlife victims. HWC mitigation is key to peace and security.

**(b) Key Management**

The Ministry of Tourism and Wildlife day-to-day management is under the following key organs:

- Senior Management Committee
- Ministerial Human Resource Advisory Committee

**(c) Fiduciary Management**

The key management personnel who held office during the period ended 30<sup>th</sup> September, 2018 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Principal Secretary	Dr. Margaret Mwakima
2.	Tourism Secretary	Said Athman
3.	Director of Administration	Christopher Musumbu
4.	Chief Finance Officer	John Francis Longile Olinga
5.	Head of Accounting Unit	Margaret Kariuki
6.	Chief Economist	Simon Korir
7.	Head ICT	Silas Wachira
8.	Head, Human Resource Management	Elkanah Musiori
9.	Head, Procurement	George Wambua

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**(d) Fiduciary Oversight Arrangements**

- Audit Committee
- Budget Implementation Committee

**(e) Ministry for Tourism Headquarters**

NSSF Building, Block A  
21st Floor, Eastern Wing  
P.O. Box 30430  
GPO 00100  
Nairobi, Kenya

**(f) Contacts**

Telephone: (254) 20 315001-6  
E-mail: [ps@wildlife.go.ke](mailto:ps@wildlife.go.ke)  
Website: [www.tourism.go.ke](http://www.tourism.go.ke)

**(g) Bankers**

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

**(h) Independent Auditors**

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

**(i) 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. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 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 Ministry of Tourism and Wildlife 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 September 30, 2019. 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 Ministry of Tourism and Wildlife 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 entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended September 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the Ministry of Tourism and Wildlife further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Ministry of Tourism and Wildlife 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**

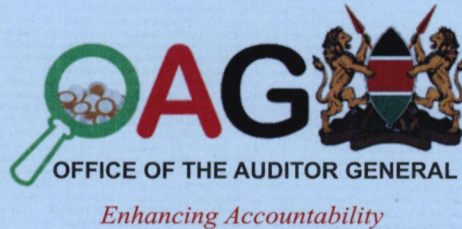
The Ministry's financial statements were approved and signed by the Accounting Officer on 30/9 2019.

  
**Principal Secretary**  
**Prof. Fred H.K Segor, CBS**

  
**Assistant Accountant General**  
**CPA Tom Mbuya Odundo**  
**ICPAK Member Number: 5430**

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF TOURISM AND WILDLIFE FOR THE THREE (3) MONTHS' PERIOD ENDED 30 SEPTEMBER, 2018**

### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of the Ministry of Tourism and Wildlife (Vote 1204) set out on pages 6 to 20, which comprise the statement of assets and liabilities for the three (3) months' period ended 30 September, 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ministry of Tourism and Wildlife as at 30 September, 2018, and of its financial performance and its cash flows for the period 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. Accuracy, Completeness and Presentation of Financial Statements**

##### **1.1 Unexplained Variances Between the Financial Statements and IFMIS Generated Trial Balance**

A comparison between the financial statements and the trial balance items revealed variances in accounts payables-deposits, cash and cash equivalents, and accounts receivables which were not explained or reconciled as tabulated below.

<b>Item</b>	<b>Figure as per Financial Statements Kshs.</b>	<b>Figure in the Trial Balance Kshs.</b>	<b>Variance Kshs.</b>
Accounts Payables-Deposits	34,999,242	10,000,000	24,999,242
Cash and Cash Equivalents	48,393,370	1,231,079,035	(1,182,685,665)

*Report of the Auditor-General on Ministry of Tourism and Wildlife for the three (3) Months' period ended 30 September, 2018*

<b>Item</b>	<b>Figure as per Financial Statements Kshs.</b>	<b>Figure in the Trial Balance Kshs.</b>	<b>Variance Kshs.</b>
Accounts Receivables – Outstanding Imprest And Clearance Accounts	1,331,527	877,193	454,334

## **1.2 Undisclosed Prior Year Comparative Figures**

The State Department for Natural Resources was re-organized in June, 2018 under Executive Order No.1 of 2018 creating the Ministry of Tourism and Wildlife, and the Ministry of Environment and Forestry. The Ministry of Tourism and Wildlife operated under vote 1204 for a period of three (3) months ending 30 September, 2018, before it was further re-organized through Executive Order No.1 of 2018 (revised) to the current State Department for Tourism and State Department for Wildlife which have separate votes. However, the financial statements for the three (3) months period do not have comparative figures for prior year period to reflect account balances inherited from the State Department for Natural Resources.

In view of the foregoing, the presentation, accuracy and completeness of the financial statements as at 30 September, 2018 could not be confirmed.

## **2. Unsupported Bank Balances**

The statement of assets and liabilities reflects a bank balance of Kshs.48,373,926 which represents funds held in various bank accounts operated by the Ministry as at 30 September, 2018. However, the balance was not supported by bank reconciliation statements, board of survey reports and certificates of bank balances as at 30 September 2018. In addition, the Management did not give the status of the bank accounts and the balances contained thereof as the Ministry is no longer in operation.

Under the circumstances, the completeness, existence and accuracy of the bank balances of Kshs.48,373,926 could not be ascertained.

## **3. Unsupported Accounts Receivables**

As disclosed in Note 8 to the financial statements, the statement of assets and liabilities reflects a balance of Kshs.1,331,527 under accounts receivables which comprise of government imprests, salary advances and clearance accounts of Kshs.309,300, Kshs.482,480 and Kshs.539,747 respectively. However, supporting schedules for the salary advances and the clearance accounts balances were not availed for audit review.

Under the circumstances, the recoverability and accuracy of the accounts receivables balance of Kshs.1,331,527 could not be confirmed.

Those charged with governance are responsible for overseeing the entity's financial reporting process, reviewing the effectiveness of how the Ministry 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 sustainability of services, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Ministry to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Ministry 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.

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**16 February, 2021**

*Report of the Auditor-General on Ministry of Tourism and Wildlife for the three (3) Months' period ended 30 September, 2018*

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**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	1,229,750,000	
<b>TOTAL REVENUES</b>		<b>1,229,750,000</b>	
<b>PAYMENTS</b>			
Compensation of Employees	2	79,127,757	
Use of goods and services	3	165,697,698	
Transfers to Other Government Units	4	955,258,390	
Other grants and transfers	5	5,000,000	
Acquisition of Assets	6	9,940,500	
<b>TOTAL PAYMENTS</b>		<b>1,215,024,345</b>	
<b>SURPLUS</b>		<b>14,725,655</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 30/9 2019 and signed by:



**Principal Secretary**  
**Prof. Fred H.K Segor, CBS**



**Assistant Accountant General**  
**CPA Tom Mbuya Odundo**  
**ICPAK Member Number: 5430**

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**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	7A	48,373,926	
Cash Balances	7B	19,444	
<b>Total Cash and Cash Equivalents</b>		<b>48,393,370</b>	
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	1,331,527	
<b>TOTAL FINANCIAL ASSETS</b>		<b>49,724,897</b>	
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	9	34,999,242	
<b>NET FINANCIAL ASSETS</b>		<b>14,725,655</b>	
<b>REPRESENTED BY</b>			
Fund balance b/fwd			
Prior year adjustments			
Surplus/Deficit for the year		14,725,655	
<b>NET FINANCIAL POSITION</b>		<b>14,725,655</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 30/9 2019 and signed by:



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**Prof. Fred H.K Segor, CBS**



**Assistant Accountant General**  
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**MINISTRY OF TOURISM AND WILDLIFE**  
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**VI. STATEMENT OF CASH FLOWS**

	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	1,229,750,000	
		<b>1,229,750,000</b>	
<b>Payments for operating expenses</b>			
Compensation of Employees	2	79,127,757	
Use of goods and services	3	165,697,698	
Transfers to Other Government Units	4	955,258,390	
Other grants and transfers	5	5,000,000	
		<b>1,205,083,845</b>	
<b>Adjusted for:</b>			
Changes in receivables		(1,331,527 )	
Changes in payables		34,999,242	
<b>Net cashflow from operating activities</b>		<b>58,333,870</b>	
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	(9,940,500)	
<b>Net cash flows from Investing Activities</b>		<b>(9,940,500)</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>48,393,370</b>	
<b>Cash and cash equivalent at BEGINNING of the year</b>		-	
<b>Cash and cash equivalent at END of the year</b>		<b>48,393,370</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 30/9 2019 and signed by:



**Principal Secretary**  
**Prof. Fred H.K Segor, CBS**



**Assistant Accountant General**  
**CPA Tom Mbuya Odundo**  
**ICPAK Member Number: 5430**


**MINISTRY OF TOURISM AND WILDLIFE**  
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**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

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>						
	Proceeds from Domestic and Foreign Grants	245,016,000	(245,016,000)	0	0	0	#DIV/0!
	Exchequer releases	8,552,843,198	(7,234,944,508)	1,317,898,690	1,229,750,000	88,148,690	93%
	Other Receipts	3,358,400,250	(3,358,400,250)	0	0	0	0
	<b>Total Receipts</b>	<b>12,156,259,448</b>	<b>(10,838,360,758)</b>	<b>1,317,898,690</b>	<b>1,229,750,000</b>	<b>88,148,690</b>	<b>93%</b>
	<b>Payments</b>						
21	Compensation of Employees	230,065,800	(150,547,974)	79,517,826	79,127,757	390,069	100%
22	Use of goods and services	1,255,386,176	(1,087,436,725)	167,949,451	165,697,698	2,251,753	99%
25	Subsidies	22,500,000	(22,500,000)	0	0	0	0
263	Transfers to Other Government Units	8,345,191,422	(7,289,933,032)	1,055,258,390	955,258,390	100,000,000	91%
261/2/4	Other grants and transfers	15,000,000	(10,000,000)	5,000,000	5,000,000	0	100%
31	Acquisition of Assets	1,030,030,250	(1,019,857,228)	10,173,022	9,940,500	232,522	98%
	<b>Grand Total</b>	<b>10,898,173,649</b>	<b>(9,580,274,959)</b>	<b>1,317,898,690</b>	<b>1,215,024,345</b>	<b>102,874,345</b>	<b>92%</b>
	<b>Surplus/Deficit</b>	<b>1,258,085,800</b>	<b>(1,258,085,800)</b>	<b>0</b>	<b>14,725,655</b>	<b>(14,725,655)</b>	

Notes  
The Ministry of Tourism and wildlife, Vote 1204 operated from July to October 2018 and was later split into State Department for Tourism, Vote 1202 State Department for Wildlife, Vote 1203 using Supplementary I budget of 2018/19.

The entity financial statements were approved on 30/9 2019 and signed by:

  
**Principal Secretary**  
**Prof. Fred H.K Segor, CBS**

  
**Assistant Accountant General**  
**CPA Tom Mbuya Odundo**  
**ICPAK Member Number: 5430**

**MINISTRY OF TOURISM AND WILDLIFE**  
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**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

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>						
	Exchequer releases	5,152,343,198	(4,111,694,508)	1,040,648,690	1,052,500,000	(11,851,310)	101%
	Other Receipts	3,358,400,250	(3,358,400,250)	0		0	0
	<b>Total Receipts</b>	<b>8,510,743,448</b>	<b>(7,470,094,758)</b>	<b>1,040,648,690</b>	<b>1,052,500,000</b>	<b>(11,851,310)</b>	<b>101%</b>
	<b>PAYMENTS</b>						
21	Compensation of Employees	230,065,800	(150,547,974)	79,517,826	79,127,757	390,069	100%
22	Use of goods and services	1,255,386,176	(1,087,436,725)	167,949,451	165,697,698	2,251,753	99%
25	Subsidies	22,500,000	(22,500,000)	0		0	0
263	Transfers to Other Government Units	5,714,175,422	(4,928,917,032)	785,258,390	785,258,390	0	100%
261/2/4	Other grants and transfers	15,000,000	(10,000,000)	5,000,000	5,000,000	0	100%
31	Acquisition of Assets	15,530,250	(12,607,228)	2,923,022	2,690,500	232,522	92%
	<b>Grand Total</b>	<b>7,252,657,649</b>	<b>(6,212,008,959)</b>	<b>1,040,648,690</b>	<b>1,037,774,345</b>	<b>2,874,345</b>	<b>100%</b>
	<b>Surplus/Deficit</b>	<b>1,258,085,800</b>	<b>(1,258,085,800)</b>	<b>0</b>	<b>14,725,655</b>	<b>(14,725,655)</b>	

**Notes**

The Ministry of Tourism and wildlife, Vote 1204 operated from July to September, 2018 and was later split into State Department for Tourism, Vote 1202 State Department for Wildlife, Vote 1203 using Supplementary I budget of 2018/19.

The entity financial statements were approved on 30/9 2019 and signed by:



**Principal Secretary**  
**Prof. Fred H.K Segor, CBS**



**Assistant Accountant General**  
**CPA Tom Mbuya Odundo**  
**ICPAK Member Number: 5430**

**MINISTRY OF TOURISM AND WILDLIFE**  
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**IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	<b>RECEIPTS</b>						
	Exchequer releases	3,400,500,000	(3,123,250,000)	277,250,000	177,250,000	100,000,000	64%
	<b>Total Receipts</b>	<b>3,645,516,000</b>	<b>(3,368,266,000)</b>	<b>277,250,000</b>	<b>177,250,000</b>	<b>100,000,000</b>	<b>64%</b>
	<b>Payments</b>						
263	Transfers to Other Government Units	2,631,016,000	(2,361,016,000)	270,000,000	170,000,000	100,000,000	63%
31	Acquisition of Assets	1,014,500,000	(1,007,250,000)	7,250,000	7,250,000	0	100%
	<b>Grand Total</b>	<b>3,645,516,000</b>	<b>(3,368,266,000)</b>	<b>277,250,000</b>	<b>177,250,000</b>	<b>100,000,000</b>	<b>64%</b>
	<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Notes**

The Ministry of Tourism and wildlife, Vote 1204 operated from July to October 2018 and was later split into State Department for Tourism, Vote 1202 State Department for Wildlife, Vote 1203 using Supplementary I budget of 2018/19.

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**MINISTRY OF TOURISM AND WILDLIFE**  
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**X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2018-2019</b>		<b>2018-2019</b>	<b>2018-2019</b>	
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Tourism Development and Promotion</b>			<b>605,692,191</b>	<b>504,320,628</b>	<b>101,371,563</b>
Sub-programme 1 Tourism Promotion and Market			433,179,700	333,199,700	99,980,000
Sub-programme 2: Niche tourism product development and diversification			64,789,117	64,593,117	196,000
Sub-programme 3: Tourism Infrastructure Development			0		0
Sub-programme 4: Tourism Training & Capacity Building			34,450,000	34,450,000	0
Sub-programme 5: 0306050000			73,273,374	72,077,811	1,195,563
<b>Trade Development and Promotion</b>			<b>35,035,000</b>	<b>35,035,000</b>	<b>0</b>
Sub-programme 10307090000			35,035,000	35,035,000	0
			<b>677,171,499</b>	<b>675,668,717</b>	<b>1,502,782</b>
1019010000			608,959,989	608,939,989	20,000
1019030000			68,211,511	66,728,729	1,482,782
<b>TOTAL</b>			<b>1,317,898,690</b>	<b>1,215,024,345</b>	<b>102,874,345</b>

**MINISTRY OF TOURISM AND WILDLIFE**  
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**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 Ministry of Tourism and Wildlife. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

▫ **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.

▫ **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.

**MINISTRY OF TOURISM AND WILDLIFE**  
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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b) Recognition of payments**

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

▫ **Compensation of Employees**

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

▫ **Use of Goods and Services**

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

▫ **Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Third Party Payments**

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

**MINISTRY OF TOURISM AND WILDLIFE**  
**Reports and Financial Statements**  
**For the three(3) months period ended September 30, 2018**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**7. Cash and Cash Equivalents**

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

**Restriction on Cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash during the year.

**8. Accounts Receivable**

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

**9. Accounts Payable**

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

**10. Pending Bills**

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

**MINISTRY OF TOURISM AND WILDLIFE**  
**Reports and Financial Statements**  
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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

**12. Comparative Figures**

No comparative figures for the previous financial year have been given as the Ministry existed as department in other ministries.

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2019.

**14. Errors**

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

**15. Related Party Transactions**

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

**MINISTRY OF TOURISM AND WILDLIFE**  
**Reports and Financial Statements**  
**For the three(3) months period ended September 30, 2018**

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHEQUER RELEASES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,229,750,000	
<b>Total</b>	<b>1,229,750,000</b>	

**2 COMPENSATION OF EMPLOYEES**

	2018-2019	2017-2018
	Kshs	Kshs
Basic salaries of permanent employees	47,114,758	
Basic wages of temporary employees	4,258,049	
Personal allowances paid as part of salary	27,754,950	
<b>Total</b>	<b>79,127,757</b>	

**3 USE OF GOODS AND SERVICES**

	2018-2019	2017 -2018
	Kshs	Kshs
Utilities, supplies and services		
Communication, supplies and services	488,599	
Domestic travel and subsistence	11,175,493	
Foreign travel and subsistence	15,910,641	
Printing, advertising and information supplies & services	3,037,560	
Rentals of produced assets	13,594,596	
Training expenses	2,533,161	
Hospitality supplies and services	37,400,448	
Office and general supplies and services	1,655,000	
Other operating expenses	70,287,567	
Routine maintenance – vehicles and other transport equipment	2,714,148	
Routine maintenance – other assets	570,700	
Fuel Oil and Lubricants	6,329,785	
<b>Total</b>	<b>165,697,698</b>	

**MINISTRY OF TOURISM AND WILDLIFE**  
**Reports and Financial Statements**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
<b>See attached list</b>	955,258,390	
<b>TOTAL</b>	<b>955,258,390</b>	

Ref	SC, SAGA or Public Fund's name	Recurrent	Development	2018/2019	2017/2018
		Kshs	Kshs.	Kshs.	Kshs.
1.	Tourism Regulatory Authority	54,300,000.00		54,300,000.00	-
2.	Kenya Utalii College	29,450,000.00		29,450,000.00	-
3.	Tourism Research Institute	9,500,000.00		9,500,000.00	-
4.	Kenya Tourist Board	67,700,000.00	170,000,000.00	237,700,000.00	-
5.	Brand Kenya	35,035,000.00		35,035,000.00	-
6.	Bomas of Kenya	50,975,000.00		50,975,000.00	-
7.	Kenya Wildlife Service	538,298,390.00		538,298,390.00	-
		<b>785,258,390.00</b>	<b>170,000,000.00</b>	<b>955,258,390.00</b>	-

**5 OTHER GRANTS AND TRANSFERS**

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Scholarships and other educational benefits	5,000,000	
<b>Total</b>	<b>5,000,000</b>	

Scholarships were provided to Kenya Utalii College.

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

**MINISTRY OF TOURISM AND WILDLIFE**  
**Reports and Financial Statements**  
**For the three(3) months period ended September 30, 2018**

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

**6 ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Refurbishment of Buildings	7,250,000	
Overhaul of Vehicles and Other Transport Equipment	510,000	
Purchase of Furniture and Institutional Equipment	865,740	
Purchase of Office Furniture and General Equipment	1,314,760	
<b>Sub-total</b>	<b>9,940,500</b>	
<b>Financial Assets</b>		
<b>Sub-total</b>		
<b>Total</b>	<b>9,940,500</b>	

**7A: 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>2018-2019</b>	<b>2017-2018</b>
				<b>Kshs</b>	<b>Kshs</b>
<i>Central Bank of Kenya, REC-1000384735</i>		Recurrent		14,964,041	
<i>Central Bank of Kenya, DEV-1000384743</i>		Development			
<i>Central Bank of Kenya, DEP-1000384751</i>		Deposit		33,409,886	
<i>Central Bank of Kenya, CBK 165-1000384767</i>		CBK 165			
<b>Total</b>				<b>48,373,926</b>	

**7B: CASH IN HAND**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	19,444	
<b>Total</b>	<b>19,444</b>	

**MINISTRY OF TOURISM AND WILDLIFE**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	309,300	
Salary advances	482,480	
Clearance accounts	539,747	
<b>Total</b>	<b>1,331,527</b>	

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<i>FLORENCE GESIMBA BOSIBORI</i>		53,000	-	53,000
<i>STEPHEN OWINO ODHIAMBO</i>		61,500	-	61,500
<i>PETER KIPCHUMBA CHERUIYOT</i>		37,800	-	37,800
<i>JULIUS ROTICH KIPKEMOI</i>		37,800	-	37,800
<i>BILHA F. ATIENO OMUHAMBE</i>		10,000		10,000
<i>MARGARET WAWUDA MWAKIMA</i>		109,200		109,200
<b>Total</b>			-	<b>309,300</b>

**9. ACCOUNTS PAYABLE**

<b>Description</b>	<b>2018 -2019</b>	<b>2017 -2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Retention	33,409,886.00	
Amounts Due to third parties	1,589,357.00	
<b>Total</b>	<b>34,999,242.00</b>	

**MINISTRY OF TOURISM AND WILDLIFE**  
**Reports and Financial Statements**  
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**ANNEX 1- REPORTS GENERATED FROM IFMIS**

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

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



### Budget Execution by Heads and Programmes

Entity: 1204-Ministry of Tourism and Wildlife

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
1204000100			91,295,726.50	90,163,902.45	1,131,824.05
	0306000000	Tourism Development and Promotion	91,295,726.50	90,163,902.45	1,131,824.05
1204000200			5,128,265.00	5,105,544.00	22,721.00
	0306000000	Tourism Development and Promotion	5,128,265.00	5,105,544.00	22,721.00
1204000300			13,814,117.00	13,618,117.00	196,000.00
	0306000000	Tourism Development and Promotion	13,814,117.00	13,618,117.00	196,000.00
1204000400			54,300,000.00	54,300,000.00	0.00
	0306000000	Tourism Development and Promotion	54,300,000.00	54,300,000.00	0.00
1204000600			9,500,000.00	9,500,000.00	0.00
	0306000000	Tourism Development and Promotion	9,500,000.00	9,500,000.00	0.00
1204000800			8,529,082.45	8,508,064.85	21,017.60
	0306000000	Tourism Development and Promotion	8,529,082.45	8,508,064.85	21,017.60
1204000900			0.00	0.00	0.00
	0306000000	Tourism Development and Promotion	0.00	0.00	0.00
1204001000			50,975,000.00	50,975,000.00	0.00
	0306000000	Tourism Development and Promotion	50,975,000.00	50,975,000.00	0.00
1204001100			67,700,000.00	67,700,000.00	0.00
	0306000000	Tourism Development and Promotion	67,700,000.00	67,700,000.00	0.00
1204001200			34,450,000.00	34,450,000.00	0.00
	0306000000	Tourism Development and Promotion	34,450,000.00	34,450,000.00	0.00
1204001300			0.00	0.00	0.00
	0306000000	Tourism Development and Promotion	0.00	0.00	0.00
1204001500			52,113,653.95	50,738,072.05	1,375,581.90
	1019000000		52,113,653.95	50,738,072.05	1,375,581.90
1204001600			70,661,598.50	70,641,598.50	20,000.00
	1019000000		70,661,598.50	70,641,598.50	20,000.00
1204001700			6,817,839.50	6,758,239.50	59,600.00
	1019000000		6,817,839.50	6,758,239.50	59,600.00
1204001800			2,030,017.10	1,982,417.10	47,600.00
	1019000000		2,030,017.10	1,982,417.10	47,600.00
1204001900			538,298,390.00	538,298,390.00	0.00
	1019000000		538,298,390.00	538,298,390.00	0.00
1204002100			35,035,000.00	35,035,000.00	0.00
	0307000000	Trade Development and Promotion	35,035,000.00	35,035,000.00	0.00
1204100100			0.00	0.00	0.00
	0306000000	Tourism Development and Promotion	0.00	0.00	0.00
1204100400			0.00	0.00	0.00
	0306000000	Tourism Development and Promotion	0.00	0.00	0.00
1204100500			0.00	0.00	0.00
	0306000000	Tourism Development and Promotion	0.00	0.00	0.00
1204100600			0.00	0.00	0.00
	0306000000	Tourism Development and Promotion	0.00	0.00	0.00
1204100800			170,000,000.00	170,000,000.00	0.00
	0306000000	Tourism Development and Promotion	170,000,000.00	170,000,000.00	0.00
1204101000			0.00	0.00	0.00
	0306000000	Tourism Development and Promotion	0.00	0.00	0.00
1204101300			100,000,000.00	0.00	100,000,000.00
	0306000000	Tourism Development and Promotion	100,000,000.00	0.00	100,000,000.00
1204101600			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00



1204101700			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1204101800			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1204101900			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1204102000			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1204102100			7,250,000.00	7,250,000.00	0.00
	1019000000		7,250,000.00	7,250,000.00	0.00
1204102200			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1204102300			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
		<b>Grand Total</b>	<b>1,317,898,690.00</b>	<b>1,215,024,345.45</b>	<b>102,874,344.55</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**

From Date : 01-JUN-19 To : 30-JUN-19

REC - MINISTRY OF TOURISM AND WILDLI

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384735

Balance as per bank certificate

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

0.00

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUN-19 To : 30-JUN-19

REC - MINISTRY OF TOURISM AND WIL

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384735

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

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19

DEV - MINISTRY OF TOURISM AND WILDLI

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384743

Balance as per bank certificate

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

0.00

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUN-19 To : 30-JUN-19

DEV - MINISTRY OF TOURISM AND WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384743

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

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19

DEP - MINISTRY OF TOURISM AND WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384751

Balance as per bank certificate

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

0.00

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUN-19 To : 30-JUN-19

DEP - MINISTRY OF TOURISM AND WILD

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384751

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**

From Date : 01-JUN-19 To : 30-JUN-19

CBK - MINISTRY OF TOURISM AND WILDLI

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384767

<b>Balance as per bank certificate</b>	
<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>	<b>0.00</b>

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUN-19 To : 30-JUN-19

CBK - MINISTRY OF TOURISM AND WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384767

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



## Budget Execution By Programmes and Sub-Programmes

Entity: 1204-Ministry of Tourism and Wildlife

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0306000000		<b>Tourism Development and Promotion</b>	<b>605,692,190.95</b>	<b>504,320,628.30</b>	<b>101,371,562.65</b>
	0306010000	Tourism Promotion and Marketing	433,179,700.00	333,199,700.00	99,980,000.00
	0306020000	Niche tourism product development and diversification	64,789,117.00	64,593,117.00	196,000.00
	0306030000	Tourism Infrastructure Development	0.00	0.00	0.00
	0306040000	Tourism Training & Capacity Building	34,450,000.00	34,450,000.00	0.00
	0306050000		73,273,373.95	72,077,811.30	1,195,562.65
0307000000		<b>Trade Development and Promotion</b>	<b>35,035,000.00</b>	<b>35,035,000.00</b>	<b>0.00</b>
	0307090000		35,035,000.00	35,035,000.00	0.00
1019000000			<b>677,171,499.05</b>	<b>675,668,717.15</b>	<b>1,502,781.90</b>
	1019010000		608,959,988.50	608,939,988.50	20,000.00
	1019030000		68,211,510.55	66,728,728.65	1,482,781.90
		<b>Grand Total</b>	<b>1,317,898,690.00</b>	<b>1,215,024,345.45</b>	<b>102,874,344.55</b>

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: 1204-Ministry of Tourism and Wildlife

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
030600000		<b>Tourism Development and Promotion</b>	<b>605,692,190.95</b>	<b>504,320,628.30</b>	<b>101,371,562.65</b>
	2110000	Wages and Salary Contributions	48,648,345.95	48,258,278.70	390,069.25
	2210000	Goods and Services	69,326,065.00	68,344,571.60	981,493.40
	2220000	Routine Maintenance	604,780.00	604,780.00	0.00
	2520000	Subsidies to Private Enterprises	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	481,925,000.00	381,925,000.00	100,000,000.00
	2640000	Other Transfers and Emergency Relief	5,000,000.00	5,000,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	188,000.00	188,000.00	0.00
030700000		<b>Trade Development and Promotion</b>	<b>35,035,000.00</b>	<b>35,035,000.00</b>	<b>0.00</b>
	2630000	Grants & Transfer To Other Govt. Units	35,035,000.00	35,035,000.00	0.00
101900000			<b>677,171,499.05</b>	<b>675,668,717.15</b>	<b>1,502,781.90</b>
	2110000	Wages and Salary Contributions	30,869,480.35	30,869,480.35	0.00
	2210000	Goods and Services	95,252,516.40	94,068,278.80	1,184,237.60
	2220000	Routine Maintenance	2,766,090.00	2,680,068.00	86,022.00
	2630000	Grants & Transfer To Other Govt. Units	538,298,390.00	538,298,390.00	0.00
	3110000	Acquisition of Fixed Capital Assets	9,985,022.30	9,752,500.00	232,522.30
		<b>Grand Total</b>	<b>1,317,898,690.00</b>	<b>1,215,024,345.45</b>	<b>102,874,344.55</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: 1204-Ministry of Tourism and Wildlife

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

### 1 Tax Receipts

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

### 2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
<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
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
Exchequer Releases/ Provisioning Account	9910201	1,229,750,000.00	0.00
<b>TOTAL</b>		<b>1,229,750,000.00</b>	<b>0.00</b>

### 5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
<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
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
Foreign Borrowings - Drawdowns through Exchequer	5120100	Kshs 0.00	Kshs 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>

**8 Proceeds from Sales of Assets**

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

**9 Reimbursements and Refunds**

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

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
<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
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
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	47,114,758.40	0.00
Basic Wages - Temporary Employees	2110200	4,258,048.50	0.00
Personal Allowances paid as part of Salary	2110300	27,754,950.15	0.00
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>79,127,757.05</b>	<b>0.00</b>

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	488,599.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	11,175,492.60	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	15,910,641.40	0.00
Printing, Advertising and Information Supplies and Services	2210500	3,037,560.00	0.00
Rentals of Produced Assets	2210600	13,594,596.40	0.00
Training Expenses	2210700	2,533,161.00	0.00
Hospitality Supplies and Servi	2210800	37,400,448.00	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	0.00	0.00
Office and General Supplies and Services	2211100	1,655,000.00	0.00
Fuel Oil and Lubricants	2211200	6,329,785.00	0.00
Other Operating Expenses	2211300	70,287,567.00	0.00
Routine Maintenance - Vehicles	2220100	2,714,148.00	0.00
Routine Maintenance - Other Assets	2220200	570,700.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>165,697,698.40</b>	<b>0.00</b>

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	955,258,390.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>955,258,390.00</b>	<b>0.00</b>

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	5,000,000.00	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>5,000,000.00</b>	<b>0.00</b>

**17 Social Security Benefits**

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

**18 Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	7,250,000.00	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	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	510,000.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	865,740.00	0.00
Purchase of Office Furniture and General Equipment	3111000	1,314,760.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>9,940,500.00</b>	<b>0.00</b>

**19 Finance Costs, including Loan Interest**

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

**20 Repayment of Principal on Domestic and Foreign Borrowing**

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	22,400.00	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
<b>TOTAL</b>		<b>22,400.00</b>	<b>0.00</b>

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,231,056,634.95	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>1,231,056,634.95</b>	<b>0.00</b>

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	563,755.40	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	1,161,637.95	0.00
Government Imprests	6760000	313,437.60	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	648,600.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
<b>TOTAL</b>		2,687,430.95	0.00

**24. ACCOUNTS PAYABLE**

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	67,090.85	0.00
Deposits	7310000	(10,000,000.00)	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	1,226,023,569.40	0.00
<b>TOTAL</b>		1,216,090,660.25	0.00

**25. FUND BALANCES BROUGHT FORWARD**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
<b>TOTAL</b>		0.00	0.00

**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: 1204-Ministry of Tourism and Wildlife

Current Period: JUL-18 To JUN-19

	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 Grants	3	245,016,000.00	0.00	(245,016,000.00)	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,229,750,000.00	(1,229,750,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	3,358,400,250.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>3,603,416,250.00</b>	<b>0.00</b>	<b>(3,358,400,250.00)</b>	<b>0.00</b>	<b>1,229,750,000.00</b>	<b>(1,229,750,000.00)</b>	<b>0.00%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	230,065,800.00	0.00	(150,547,973.70)	79,517,826.30	79,127,757.05	390,069.25	99.51%
Use of goods and Services	13	1,255,386,176.25	0.00	(1,087,436,724.85)	167,949,451.40	165,697,698.40	2,251,753.00	98.66%
Subsidies	14	22,500,000.00	0.00	(22,500,000.00)	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	8,345,191,422.25	0.00	(7,289,933,032.25)	1,055,258,390.00	955,258,390.00	100,000,000.00	90.52%
Other Grants and Transfers	16	15,000,000.00	0.00	(10,000,000.00)	5,000,000.00	5,000,000.00	0.00	100.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,030,030,250.00	0.00	(1,019,857,227.70)	10,173,022.30	9,940,500.00	232,522.30	97.71%
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>10,898,173,648.50</b>	<b>0.00</b>	<b>(9,580,274,958.50)</b>	<b>1,317,898,690.00</b>	<b>1,215,024,345.45</b>	<b>102,874,344.55</b>	<b>92.19%</b>



**Trial Balance**

Entity: 1204-Ministry of Tourism and Wildlife

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
2110101 Basic Salaries - Civil Service	47,114,758.40	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	47,114,758.40	0.00	0.00	0.00
2110201 Contractual Employees	4,258,048.50	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	4,258,048.50	0.00	0.00	0.00
2110301 House Allowance	24,017,935.25	0.00	0.00	0.00
2110309 Special Duty Allowance	175,000.00	0.00	0.00	0.00
2110313 Entertainment Allowance	204,750.00	0.00	0.00	0.00
2110314 Transport Allowance	1,457,365.00	0.00	0.00	0.00
2110315 Extreneous Allowance	639,000.00	0.00	0.00	0.00
2110317 Domestic Servant Allowance	98,280.00	0.00	0.00	0.00
2110320 Leave Allowance	397,431.90	0.00	0.00	0.00
2110327 Ministerial Allowance	765,188.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	27,754,950.15	0.00	0.00	0.00
2110000 Wages and Salary Contributions	79,127,757.05	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	488,599.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	488,599.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,984,137.60	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	3,355,005.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	2,818,900.00	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	17,450.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	11,175,492.60	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	8,986,346.00	0.00	0.00	0.00
2210402 Accommodation	2,924,105.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	3,765,190.40	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	235,000.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	15,910,641.40	0.00	0.00	0.00
2210502 Publishing & Printing Services	3,007,000.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	30,560.00	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	3,037,560.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	13,594,596.40	0.00	0.00	0.00
2210600 Rentals of Produced Assets	13,594,596.40	0.00	0.00	0.00
2210701 Travel Allowance	453,650.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	499,560.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	62,264.00	0.00	0.00	0.00
2210710 Accommodation Allowance	850,533.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	667,154.00	0.00	0.00	0.00
2210700 Training Expenses	2,533,161.00	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,278,503.00	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	34,121,945.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	37,400,448.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	995,500.00	0.00	0.00	0.00
2211102 Supplies and Accessories for	652,500.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Computers and Printers				
2211103 Sanitary and Cleaning Materials, Supplies and Services	7,000.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	1,655,000.00	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	6,329,785.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	6,329,785.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	989,200.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	65,000,000.00	0.00	0.00	0.00
2211311 Contracted Technical Services	2,338,507.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	1,959,860.00	0.00	0.00	0.00
2211300 Other Operating Expenses	70,287,567.00	0.00	0.00	0.00
2210000 Goods and Services	162,412,850.40	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	2,714,148.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	2,714,148.00	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	20,700.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	200,000.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	350,000.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	570,700.00	0.00	0.00	0.00
2220000 Routine Maintenance	3,284,848.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	955,258,390.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	955,258,390.00	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	0.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	955,258,390.00	0.00	0.00	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	5,000,000.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	5,000,000.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	5,000,000.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	7,250,000.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	7,250,000.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	510,000.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	510,000.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	865,740.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	865,740.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	887,260.00	0.00	0.00	0.00
3111008 Purchase of Printing Equipment	198,360.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	229,140.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,314,760.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	9,940,500.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	22,400.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	22,400.00	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	22,400.00	0.00	0.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	1,231,056,634.95	0.00	0.00	0.00
6580100 Cash in Hand	1,231,056,634.95	0.00	0.00	0.00
6580000 Cash in Hand	1,231,056,634.95	0.00	0.00	0.00
6710103 Salary advance	563,755.40	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	563,755.40	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6710000 Domestic Debtors & Advances	563,755.40	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	1,161,637.95	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	1,161,637.95	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	1,161,637.95	0.00	0.00
6760101 Standing Imprests	83,000.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	396,437.60	0.00	0.00
6760100 Imprests	83,000.00	396,437.60	0.00	0.00
6760000 Government Imprests	83,000.00	396,437.60	0.00	0.00
6790102 Receiving Inventory A/C	648,600.00	0.00	0.00	0.00
6790100 Other Current System A/cs	648,600.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	648,600.00	0.00	0.00	0.00
7310101 General Deposits	10,000,000.00	0.00	0.00	0.00
7310100 General Deposits Items	10,000,000.00	0.00	0.00	0.00
7310000 Deposits	10,000,000.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	32,750.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	41,951.00	0.00	0.00	0.00
7320111 WCPS	0.00	73,439.00	0.00	0.00
7320112 Staff Welfare Associations	73,439.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	47,115.35	0.00	0.00
7320117 Govt. Liability Attachments	0.00	12,917.25	0.00	0.00
7320118 Provident Fund	0.00	3,656.25	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	14,543.10	0.00	0.00
7320199 Salary Control Account	1,940.10	0.00	0.00	0.00
7320100 Salary Deductions	117,330.10	184,420.95	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	117,330.10	184,420.95	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	434,956.60	0.00	0.00	0.00
7390100 System Required Liabilities	434,956.60	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	1,226,458,526.00	0.00	0.00
7399900	0.00	1,226,458,526.00	0.00	0.00
7390000 System Required Liabilities A/cs	434,956.60	1,226,458,526.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	1,229,750,000.00	0.00	0.00
9910200 Exchequer Provisions	0.00	1,229,750,000.00	0.00	0.00
9910000 Provisions	0.00	1,229,750,000.00	0.00	0.00
<b>Total</b>	<b>2,457,951,022.50</b>	<b>2,457,951,022.50</b>	<b>0.00</b>	<b>0.00</b>

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

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

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

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

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

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

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





**Statement of Financial Position**  
Entity: 1204-Ministry of Tourism and Wildlife

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	22,400.00	0.00
Cash Balances	22B	1,231,056,634.95	0.00
<b>Total Cash And Cash Equivalents</b>		<b>1,231,079,034.95</b>	<b>0.00</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(262,720.15)	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,230,816,314.80</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	1,216,090,660.25	0.00
<b>NET FINANCIAL ASSETS</b>		<b>14,725,654.55</b>	<b>0.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		14,725,654.55	0.00
<b>NET FINANCIAL POSITION</b>		<b>14,725,654.55</b>	<b>0.00</b>

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

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

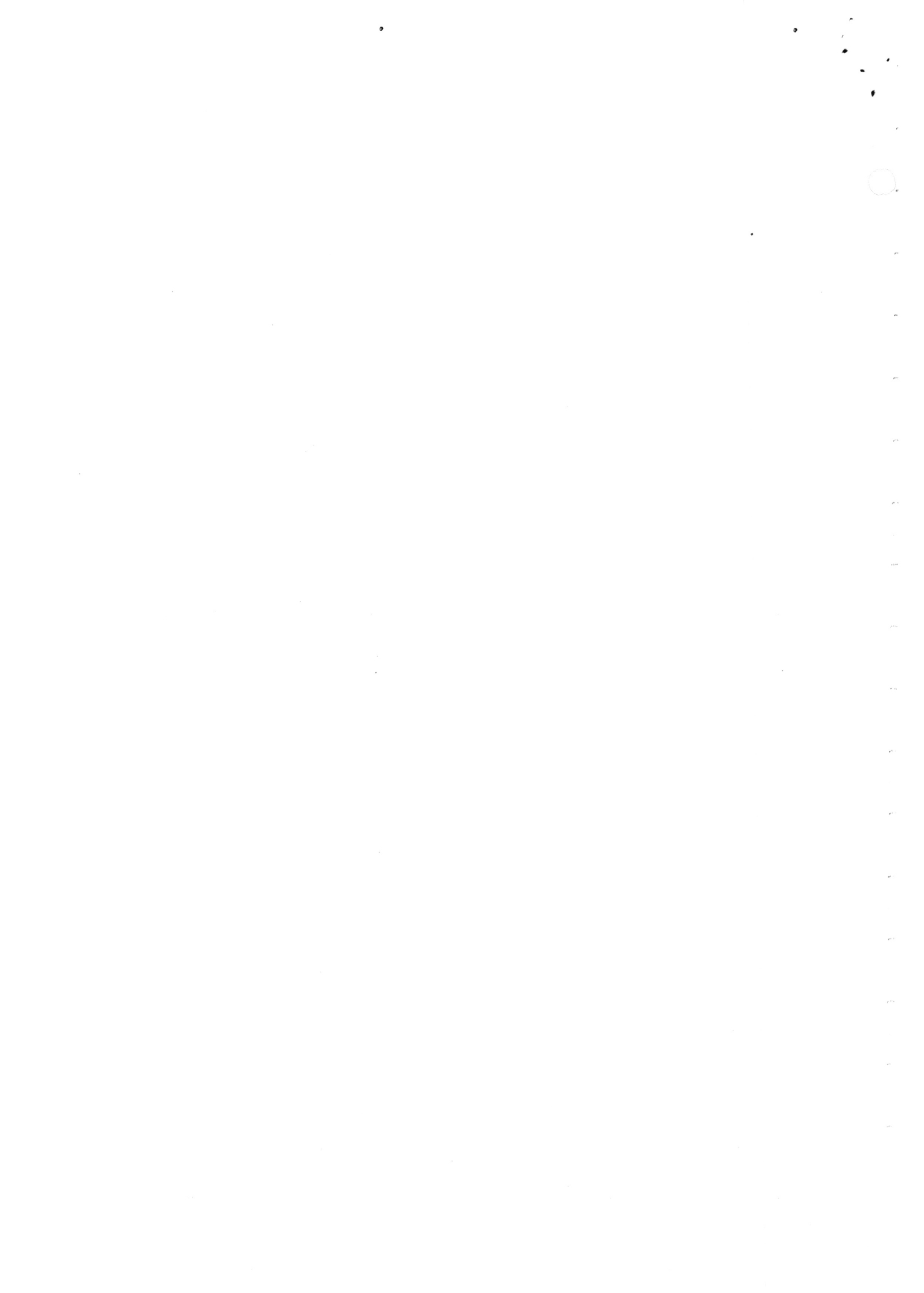
Date: \_\_\_\_\_

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

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

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

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



**STATEMENT OF CASH FLOW**

Entity: 1204-Ministry of Tourism and Wildlife

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,229,750,000.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	79,127,757.05	0.00
Use of goods and Services	13	165,697,698.40	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	955,258,390.00	0.00
Other Grants and Transfers	16	5,000,000.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
Adjustments during the year		1,216,353,380.40	0.00
Prior year adjustments		0.00	0.00
<b>Net Cash From Operating Activities</b>	<b>A</b>	<b>1,241,019,534.95</b>	<b>0.00</b>
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	9,940,500.00	0.00
<b>Net Cash Flow From Investing Activities</b>	<b>B</b>	<b>(9,940,500.00)</b>	<b>0.00</b>
<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>	<b>C</b>	<b>0.00</b>	<b>0.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>A+B+C</b>	<b>1,231,079,034.95</b>	<b>0.00</b>
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		<b>0.00</b>	<b>0.00</b>
<b>Cash and Cash Equivalent at END of The Year</b>	<b>22A+22B</b>	<b>1,231,079,034.95</b>	<b>0.00</b>

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

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

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

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

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

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

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



**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1204-Ministry of Tourism and Wildlife

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,229,750,000.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>1,229,750,000.00</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	79,127,757.05	0.00
Use of goods and Services	13	165,697,698.40	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	955,258,390.00	0.00
Other Grants and Transfers	16	5,000,000.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	9,940,500.00	0.00
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>1,215,024,345.45</b>	<b>0.00</b>
<b>SURPLUS/DEFICIT</b>		<b>14,725,654.55</b>	<b>0.00</b>

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

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

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

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

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

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

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

