

REPUBLIC OF KENYA



**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*



 <b>REPORT</b> THE NATIONAL ASSEMBLY PAPERS LAID	
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**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR CULTURE  
AND HERITAGE**

**FOR THE YEAR ENDED  
30 JUNE, 2019**



**MINISTRY OF SPORTS, CULTURE AND HERITAGE  
STATE DEPARTMENT FOR CULTURE AND HERITAGE**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2019**

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

**MINISTRY OF SPORTS, CULTURE AND HERITAGE**  
**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**I. KEY STATE DEPARTMENT FOR CULTURE AND HERITAGE INFORMATION AND MANAGEMENT**

**(a) Background Information**

**Ministry of Sports, Culture and Heritage**

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

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

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

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

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

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

**1.1 Vision**

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

**1.2 Mission**

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

### **1.1.1 Core values**

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

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

### **1.3 Core Functions**

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

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

<b>Designation</b>	<b>Name</b>
1. Cabinet Secretary Ministry Sports, Culture and Heritage - AMB. (Dr.) Amina C. Mohamed, EGH, CAV	
2. Chief Administrative Secretary Ministry of Sports, Culture and Heritage – Mr. Noor Hassan Noor, EBS	
3. Principal Secretary State Department for Culture and Heritage - Ms. Josephtha O. Mukobe, CBS	
4. Director of Administration - Mr. Charles Wambia	
5. Director of Film Services - Mr. Ernest Kerich	
6. Director of Kenya National Archives & Documentation - Mr. Francis Mwangi	
7. Director of Cultural Services - Dr. Kiprop Lang'at	
8. Director of Permanent Presidential Music Commission - Dr. Donald Otoyoy	
9. Chief Finance Officer - Mr. Jacob Munge	
10. Chief Economist – Ms. Pamela Ongwae	
11. Assistant Director of Records Management - Ms. Beatrice Okoko	
12. Assistant Accountant General - Mr. Nelson M. Osioru	

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**I. KEY STATE DEPARTMENT FOR CULTURE AND HERITAGE INFORMATION AND MANAGEMENT (CONTINUED)**

**State Department for Culture and Heritage Senior Management Organogram**



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



*Hon. Hassan Noor Hassan, EBS Chief  
Administrative secretary Ministry of Sports,  
Culture and Heritage.*



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



*Amb. Kirimi P. Kaberia, CBS  
Principal Secretary, State Department for  
Sports Development*



*Mr. Charles Wambia,  
Director, Administration*



*Mr. Ernest Kerich,  
Film Services*



*Mr. Francis Mwangi,  
Kenya National Archives &  
Documentation Services*



*Dr. Donald Otoy  
Permanent Presidential  
Music Commission*








*Dr. Kiprop Langat,  
Cultural Services*

**I. KEY STATE DEPARTMENT FOR CULTURE AND HERITAGE INFORMATION AND MANAGEMENT (CONTINUED)**




**SENIOR MANAGEMENT – MINISTRY OF SPORTS, CULTURE AND HERITAGE)**

 <p>Amb (Dr.) Amina C. Mohamed, EGH, CAV          Cabinet Secretary, Ministry of Sports          Culture and Heritage</p>	<p>Amb. (Dr.) Amina Chawahir Mohamed, EGH, CAV is a renowned diplomat, lawyer and negotiator serving as the Cabinet Secretary for Sports Culture and Heritage. She previously served as the Cabinet Secretary for Education (2018- 2019) and Cabinet Secretary for Foreign Affairs and International Trade (2013-2018). Amb. Mohamed’s long and distinguished career spans over thirty years with experience in domestic and international apex decision-making positions. Amb. Mohamed served as Kenya's Ambassador and Permanent Representative to the United Nations in Geneva between 2000 and 2006. In 2008, she was appointed Permanent Secretary in the Ministry of Justice and Constitutional Affairs, where she played a key role midwifing the Constitution of Kenya, 2010. In 2011, she joined the United Nations as Assistant Secretary General and Deputy Executive Director of the United Nations Environment Programme (UNEP). She has also held other high-level international leadership positions in various organisations including; WTO, WIPO, ILO, WHO, UNCTAD, UNHCR and UNAIDS. Amb. Mohamed holds Bachelors and Master’s Degrees in International Law from the University of Kiev, Ukraine and Post-graduate Diplomas from the Diplomatic Studies Institute, University of Oxford and the Kenya School of Law.</p>
 <p>Hon. Hassan Noor Hassan, EBS          Chief Administrative Secretary          Ministry of Sports, Culture and          Heritage.</p>	<p>Hon. Hassan Noor Hassan, EBS joined Ministry of Sports, Culture and heritage on 28th February 2018 as Chief Administrative Secretary. He has been career administrator from a district officer to Provincial Commissioner (PC). He also served in senior capacities including Secretary Administration both at Ministry of Devolution and Ministry of Water. In 1989 he was tasked by UN-TAG to supervise Namibian election. He was also the chairman of Mau Forest and water towers Secretariat. He was the brainchild of Huduma centre that won UN awards of innovation in Service delivery. In 2007 he was awarded the best civil Servant. Hon. Hassan Noor Hassan holds BA from University of Nairobi as well as MA in international Studies and Diplomacy from Washington International University-USA.</p>
 <p>Ms. Josephtha O. Mukobe, CBS          Principal Secretary, State          Department for Culture and          Heritage</p>	<p>Ms. Josephtha O. Mukobe, MBS holds an MSc. From Manchester University (UK) and a BA (Hons) Humanities and Social Science from the University of Nairobi. She holds numerous certificates obtained locally and from abroad in a various areas of specialization</p> <p>She is currently Principal Secretary for the State Department for Culture and Heritage under the Ministry of Sports, Culture and Heritage</p> <p>Ms. Mukobe who is a person living with disability has founded and is a member of several disability organisations which include UDPK, Women Challenged to Challenge, etc. She has also represented the Country Internationally on Disability issues.</p>

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 <p>Mr. Charles O. Wambia Director of Administration</p>	<p>Mr. Charles Onyango Wambia is the Director in charge of Administration in State Department for Culture and Heritage. Previously he served as Director Gaming, and acting Director of Administration at State Department for Correctional Services. His main role includes overseeing implementation of Government policies; follow up on actions on Government decisions and directives, representing the Principal Secretary in various forums, etc.</p> <p>He is a holder of MBA Human Resource Development (Moi University 2005), Masters in Public Policy and Administration (Kenyatta University 2011) BA (UoN) 1989 and CPS finalist 1997</p>
 <p>Mr. Robert Tonui Director HRM</p>	<p>Mr. Robert Tonui is a Senior Assistant Director in charge of Human Resource Management and Development. His main duties include co-ordinating provision of human resource services, training, attachment and internship for the youth.</p> <p>He is a holder of B.Ed (Science) from Egerton University, 1996; A master's degree in MBA (HRM), Egerton University, 2001.</p>
 <p>Mr. Stephen Mau Director, Library Services</p>	<p>Mr. Stephen G. Mau Kimani joined this Ministry in July, 2008 and is the current Director, Library Services responsible for formulation and implementation of library service policies, programmes, guidelines and standards.</p> <p>He holds a Masters in Library and Information Science from Kenyatta University, 2011, Postgraduate Diploma in Librarianship, Makerere University, Kampala, 1998, Bachelor of Arts (Hons), University of Nairobi, 1990.</p>
 <p>Mr. Ernest Kerich, Director, Film Services</p>	<p>Mr. Ernest Kerich joined the Department of Film Service in 1981 having attained a Diploma in Cinematography rising up the ranks to the current Director of Film Services. His previous experience included 10 years with Presidential Press Service as a film officer/production, 26 years with Department of film services and 17 of those years as head of the Department.</p>
 <p>Mr. Francis Mwangi, Director, Kenya National Archives &amp; Documentation</p>	<p>Mr. Francis Githuah Mwangi joined Kenya National Archives and Documentation Department in 1994 raising the ranks to become the current Director in 2014. He oversees the formulation and implementation of records and archives policies, strategies and programmes, overall administration and co-ordination of the Department. He holds a Master's degree in Information Science (Archives and Records Management) from Kenyatta University, Bachelor of Arts from Egerton University, postgraduate in Preservation of film material.</p>

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 <p>Mr. Jacob Munge Chief Finance Officer</p>	<p>Mr. Jacob Munge joined the Department in April, 2018 and he is the Chief Finance Officer.  His major roles are Budget Planning, Budget Preparation and Budget Implementation.  He is a holder of MBA (Strategic Management) from Moi University, a degree holder in BCOM (Finance) from KCA University, CPA (K), 1994 and CPS (K), 2014 with 34 year working experience.</p>
 <p>Mr. Nelson M. Osioru Assistant Accountant General</p>	<p>Mr. Osioru joined the State Department in January 2019. He is an Assistant Accountant General and is in charge of the Accounting Unit.   He is a holder of MBA (Finance) JKUAT, BCOM (Finance) KCA University, Executive Diploma in Finance, KCA University and CPA (K) KCA University</p>
 <p>Beatrice Okoko, Assistant Director/Records Management</p>	<p>Beatrice Okoko is Assistant Director Records Management. Assumed office on 1st October 2016 in the Ministry of Sports, Culture and Arts.   She is the head of Record Management Function in the Department of Culture &amp; Arts as far as Policy Formulation, Guidelines and Development, review and implementation of the Integrated Records Management System.   She holds a Bachelor of Arts Degree, Diploma in Procurement, qualified ISO auditor and several management courses.</p>

**I. KEY STATE DEPARTMENT FOR CULTURE AND HERITAGE INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements**

**Composition of the Committee Members**

The various committee members within the State Department are drawn from various sectors of the economy and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.

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

**i. Audit and Finance Committee Activities**

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

1. Ambrose O. Agenga - Chairman
2. Gabriel Ouko - Member
3. John Longacha Ejore - Member
4. John Matagaro - Member
5. Beatrice Opande - Secretary

The committee was responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 30<sup>th</sup> September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter.
- Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.
- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

**I. KEY STATE DEPARTMENT FOR CULTURE AND HERITAGE INFORMATION AND MANAGEMENT (CONTINUED)**

- Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.
- Reviewing any related party transactions that may arise within the State Department for Culture and Heritage.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee (PAC)

**ii. Budget Implementation Committee**

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

1. Josephtha O. Mukobe (Chairperson)
2. Charles Wambia
3. Dr. Kiprof Lagat
4. Dr. Donald Otoyoy
5. Francis Mwangi
6. Jacob Munge
7. Stephen Mau
8. Robert Tonui
9. Pamela Ongwae
10. Beatrice Okoko
11. Nelson Osioru
12. Nathan Mwiti

**Budget Committee Activities**

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

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

**iii. Human Resources Management Advisory Committee Activities**

This committee is composed of the following members drawn from various sectors of economy with broad business knowledge:

1. Josephtha Mukobe (Chairperson)
2. Robert Tonui
3. Ernest Kerich
4. Francis Mwangi
5. Dr. Kiprop Lagat
6. Stephen Mau
7. Dr. Donald Otoyo
8. Jacob Munge
9. Beatrice Okoko

**Human Resources Management Advisory Committee Activities**

Their duties include:

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

**iv. Training Committee**

This committee is composed of the following members drawn from various sectors of economy with broad business knowledge:

1. Robert Tonui (Chairman)
2. Francis Mwangi
3. Dr. Kiprop Langat
4. Dr. Donald Otoyo
5. Stephen Mau
6. Beatrice Okoko

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

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

**I. KEY STATE DEPARTMENT FOR CULTURE AND HERITAGE INFORMATION AND MANAGEMENT (CONTINUED)**

**State Department for Culture and Heritage Headquarters**

Kencom House  
City Hall Way  
P. O. Box 49849-00100  
Nairobi, Kenya

**(e) State Department for Culture and Heritage Contacts**

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

**(f) State Department for Culture and Heritage Bankers**

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

**(g) Independent Auditors**

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

**(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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**I. FORWARD BY THE CABINET SECRETARY**

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



**Key Achievements of the State Department in the FY 2018/19**

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

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

The State Department accomplished the following during FY 2018/19:

- 1) Improved policy and legislative framework – The State Department facilitated the enactment of; *Kenya's Heroes Act, 2014*; it also undertook a review of the following Acts so as to align it to the Kenyan Constitution 2010: *National Culture Policy, and initiated the review of the Public Archives and Documentation Service Act*. The Ministry also drafted the following policies, bills and regulations: *Draft National Music Policy; Draft Records Management Policy; National Heritage Authority Bill; Culture Bill; Kenya National Library Service Bill; and Draft Guidelines and Standards for Government Library*
- 2) Acquisition and Preservation of Public Records: 24,669 public records were acquired for preservation, 698,000 public records digitized against a target of 8 million, 120,000 records transferred to Archives; digitized 4.5 million archival materials, microfilmed 68,340 documents 44,000 records of enduring value acquired and repaired to enable their continued use by researchers; and retrieved 5,728 records in microfilms from London Records office.
- 3) Public Records and Information Management: The State Department automated the open registry and re- engineered, upgraded, developed and operationalized the registry workflow system. In addition, 8,900 records were digitized

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- 4) Enhanced Records Management best practices by training 100 records managers to spearhead automation and digitization of Records Management in public service (E- registry) and held 7 staff sensitization exercises at various levels and on-job trainings
- 5) Carried out record survey to establish the state of records in the pilot ministries and appraised 800 records.
- 6) Empowerment of Cultural Practitioners: The State Department conducted capacity building forums for 12,847 artists and cultural practitioners to sharpen and enhance entrepreneurial skills against a target of 10,000.
- 7) Promotion of national cohesion and integration: The State Department organized and coordinated 200 community cultural festivals both at the county and national level against a target of 150 and coordinated 150 cultural exchange programmes against a target of 165. Further it hosted and participated in JAMAFEST festival to promote cultural integration within the EAC region
- 8) Preserved intangible cultural heritage: The State Department identified, researched and documented 4 Intangible cultural heritage elements present in four Kenyan communities as targeted. The 4 elements are; Traditions and practises associated with the Kaya Forests among the Miji Kenda Community; Three male rites of passage among the Maasai Community; Isukuti; Traditions and practices associated with the Kit Mikayi of the Luo Community
- 9) Promotion of Talent in Music and Dance. The State Department trained 785 talented youth in music and dance to enable them make a living out of their talents. As an exit strategy, the graduates were facilitated to form bands. In this regard, 50 youth bands were assisted with rehearsal space and band equipment to launch their careers in the music industry. The State Department also established a music recording studio, setting standards of quality music recording for artistes to produce their music at subsidized rates.
- 10) Documentation, Preservation and dissemination of music and dance heritage of Kenya: The State Department documented in audio visual format 1,600 music and dance heritage for reference and posterity against a target of 1,220 and published one biography on Kenya musicians.
- 11) Developed and installed a Library Management Information System (LMIS) in the Library and
- 12) Sponsored the Maktaba Library of the Year Awards at Kshs.2M
- 13) Equipped the Library with equipment such as ISOL magnifier to facilitate persons with print disabilities
- 14) Honouring Kenyan Heroes and Heroines: 400 heroes and heroines were honoured.

## PROJECTS/PROGRAMMES

### Flagship Projects

1. **National Library of Kenya:** The Sector will complete construction of the Ultra-Modern National Library at Upper Hill in Nairobi. The project will increase access to information and knowledge and transform the reading culture in the country.
2. **The International Arts and Culture Centre:** The Sector will establish the Centre on the land adjacent to Kenya Cultural Centre on Harry Thuku Road, Nairobi. This is in line with the Government plan is to strengthen the institutional framework for supporting the creative arts programmes in film, music and dance so that the industry can generate wealth, jobs and encourage young people to make it a career. The facility will be a centre of excellence for development of youth potential and nurture talent among the youth in music, arts and theatre and house the international hall of fame. The theatre will provide showrooms, exhibition and performance halls for marketing and showcasing Kenya's cultural goods and services. It will also provide a linkage with tourism and a platform for cultural exchange and dialoguing.
3. **Natural Product Industry (NPI) Initiative:** The programme seeks to add value to our indigenous knowledge and associated technologies through scientific validation and business expertise to generate locally derived products. This industry has vast potential to contribute to national development priorities including wealth and employment creation, poverty alleviation, economic growth, prudent biodiversity and heritage management. Products under this initiative include nutritional, personal care, household care, pharmaceuticals, organic fertilizers and ethno-veterinary.

### Other Programmes and Projects

#### Library Services

- a. **Establish modalities for Presidential Libraries:** This will be achieved through documentation of modalities for preservation of materials acquired, and written by an outgoing presidents while in office for national posterity
- b. **Automation and development of a digital library network:** During the plan period the ministry will automate library services in government ministries/departments to enhance access to information held by the government
- c. **Establishment of public libraries at county headquarters:** To increase access to library services, the Sector will construct 27 libraries in Makueni, Nyandarua, Kirinyaga, Kiambu, Turkana, West Pokot, Samburu, Trans Nzoia, Elgeyo – Marakwet, Nandi, Machakos, Tharaka Nithi, Lamu, Kwale, Bungoma, Busia, Siaya, Homabay, Migori, Nyamira, Vihiga, Taita Taveta, Kajiado, Bomet, Kitui, Tana River, and Marsabit.
- d. **Upgrading of county libraries: Awendo, Wajir, Munyu and Isiolo:** The State Department will upgrade the 4 county libraries to increase access to information and knowledge for empowerment to all Kenyans
- e. **Conditional Grant for development of library:** The objective of this fund is to develop the capacity of county governments and other stakeholders in the country so as to hasten the development of library services to the public.

- f. **Sponsorship of the Library of the year awards (MAKTABA AWARDS):** The State Department will enhance this project to promote excellence in development and management of public schools' libraries. This will be achieved by sponsoring the 'Public Schools category' in the said awards.

#### **Performing Arts, Music and Culture**

- a. **Documentation, Preservation and Dissemination of Music and dance Heritage of Kenya:** The objective is to carry out research and document on audio visual format, collect music and dance materials and artifacts from different communities of Kenya and digitize them for reference and posterity.
- b. **Promotion of Talent in Music and Dance:** The Sector will train talented youth in music and dance upgrade their skills and support to make a living from their talents. . The Sector will also eestablish Music Talent Centres to help the youth improve their skills and prepare them for career in music industry. In addition, the Sector will establish cultural and arts theatres to identify and nurture talent in performing arts in selected counties.
- c. **Establish County Heritage Centres and Community Cultural Centres in all counties:** The Kenya Cultural Centre will work with communities to locate and mark cultural heritage sites important to their State Department for Culture and Heritage. Rural communities will also be empowered to promote traditional culture and performances in the community cultural centres. The Department of Culture could be involved in setting up standards and utilizing them for the promotion of national values, State Department for Culture and Heritage and enhancement of national cohesion
- d. **Empowerment of Artists and Cultural Practitioners:** The project entails building capacity for artists and cultural practitioners through workshops, exhibitions, festivals and competitions. The Sector will establish a National Arts and Culture Gallery to serve as a national cultural space for exhibition of master pieces of art works. The Sector will coordinate cultural exchange programmes with other countries and mainstream national values, cohesion and idState Department for Culture and Heritage through coordination of cultural festivals and arts exhibitions locally.
- e. **Implementation of UNESCO 2003 and 2005 Conventions:** Kenya is a signatory to UNESCO 2003 Convention on safeguarding of Intangible Cultural Heritage (ICH) and 2005 Convention on promotion and protection of the diversity of cultural expressions. The Sector will implement the UNESCO 2003 Convention to safeguard ICH elements present in Kenyan communities and promote creativity among artists and cultural practitioners. During this plan period the sector will also seek for ratification and Implementation of 3 additional UNESCO Conventions namely:
- UNESCO 1954 Convention on Protection of Cultural Properties in the Event of Armed Conflict.
  - UNESCO 1972 Convention on Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property.
  - UNESCO 2001 Convention on Protection of the Underwater Cultural Heritage.

#### Public Records Management

- a. **Integrated Public Records and Information Management System:** The Sector will operationalize the IRMS and ensure that Public service offices operate a standard registries workflow system for ease of management of Public records with cost effectiveness in terms of sustainability and running costs.
- b. **Digital Revolution** the Sector will spearhead the automation of public registries; develop a records and information databases for quality, accessible, timely and reliable data/information (Data Revolution for Sustainable Development, 2014).
- c. **Improvement of National Archives:**
  - i. **Installation of Mobile Shelves:** The State Department is experiencing serious shortage of storage space for the records both at the headquarters and in the field offices. While most of repositories at the headquarters have been installed with mobile shelves, those at the field offices have remained static. The Sector will install mobile shelves in all offices of the National Archives to save on storage spaces and ensure security of the records
  - ii. **Refurbishment of the Archives Building:** The current archives building is old having been built in 1930, hence requires constant maintenance and installations
  - iii. **Construction of a purpose built archives building:** The Sector will construct a purpose built archives building so as to ensure that the country's documentary heritage is protected for prosperity
  - iv. **Digitalization of Records:** The National Archives will digitize over one million copies of documents annually to enhance access and preservation to the archival materials.
  - v. **Retrieval of Migrated Archives:** The retrieval of records taken away by Britain at the eve of independence will be undertaken.
- d. **Establishment of a National Research & Repository Collection Center (NRRCC):** This will act as a one-stop storage area that will serve as a reference point for researchers, visitors and students interested in the diverse range of collections captured in a catalogue and whose records are also replicated in the Registrar of Collection's Digital Database.

#### National Heritage

- a. **100 Best Monuments:** The National Museums of Kenya (NMK) will partner with the 47 county governments in choosing 2 monuments per county of cultural/iconic significance in order to promote and maintain. NMK will choose the remaining 6 monuments and nominate them in the United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage Listing.
- b. **Fort Jesus Sea Wall:** The Sector will reinforce the sea wall around Fort Jesus to protect its destruction from sea water.

- c. **Formation of a National Heroes Council: The sector will initiate the formation and operationalization of the National Heroes Council to address the issues related to heroes and heroines in the country.**

#### **Emerging Issues**

- a. Re-introduction of sports and arts in the schools' curriculum as a career pathway for talents in sports. This will enable sports to be seen not just as a social entertainment but a profession/career;
- b. Increased appreciation of cultural and creative industries in offering sustainable employment to youth in this country.

#### **Challenges**

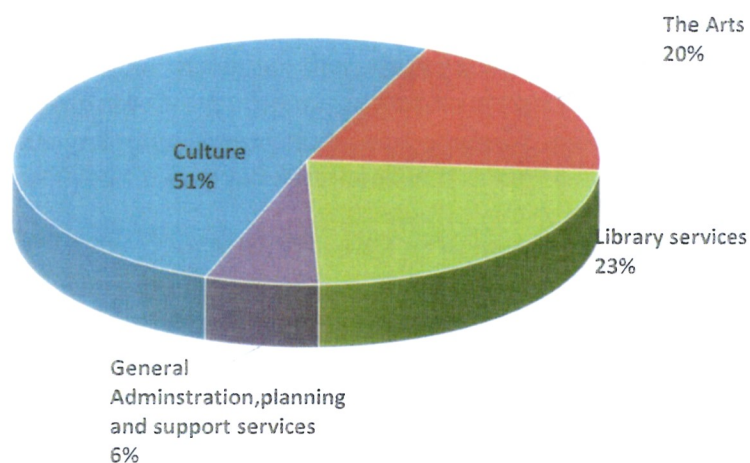
- i. Inadequate policy and regulatory framework to regulate the sector;
- ii. Inadequate data on the sector hence the economic contribution cannot be accurately quantified as there is no framework at the national level for data collection on some sectors.
- iii. Inadequate mechanism for talent identification, nurturing and development;
- iv. Poor succession planning and management coupled with an aging workforce and freeze on employment has led to inadequate human resources in the ministry.
- v. Inadequate budgetary allocation
- vi. Low perception towards the State Department
- vii. Piracy has been a challenge to the artists. There is need to understand various issues affecting the subsectors like piracy which should also be addressed by sensitizing artists and cultural practitioners on copyright issues.
- viii. Fragmentation records, where different documents pertaining to a single activity are kept by different offices, such as accounts, registry, and stores section; Existence of a huge backlog of unfilled documents due to lack of working tools, equipment
- ix. The creative economy sector is fragmented. There is therefore need to create strong structures and systems which will form guiding framework in order to bring various stakeholders on board.

## BUDGET ALLOCATION

In the financial year 2018/19 the State Department for Culture and Heritage had a gross budget of **Kshs. 4,360,365,245** made up of **Kshs. 3,478,765,245** and **Kshs. 881,600,000** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **Kshs. 4,360,365,245** under the following four programmes:

### BUDGET ALLOCATION BY PROGRAMMES



## II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

### I. Programme 1: Culture

The objective of this programme is to promote revitalization and development of all aspects of culture. This programme was allocated **KShs 2,229,530,110** representing 51% of the budget. A total of **KShs. 2,108,983,5010** was spent under the following sub programmes: Conservation of Heritage, Public Records and Archives Management, Development and promotion of culture, promotion of Kenyan music and Dance.

### II. Programme 2: The Arts

The objective of this programme is provision of arts policies in the country. This programme was allocated **KShs. 853,531,430** representing 20% of the budget. A total of **KShs. 807,984,035** was spent under Sub-programme 2.1: Film Services

### III. Programme 3: Library Services

The objective of this programme is to enhance access to information through provision of library services. This programme was allocated **KShs.1,005,479,699** representing 23% of the budget. A total of **KShs.1,001,180,776** was spent under Sub-programme 4.1: Library Services

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

The objective of this programme is to ensure provision of support services to other departments. This programme was allocated **Kshs.271,824,006** representing 6% of the budget. A total of **KShs.224,975,028** was spent under general Administration headquarters programme.

## II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

### Key Performance Highlights

Below is an overview of the financial performance for the year ended 30<sup>th</sup> June 2019 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance	Printed Estimates	Actual	Variance	%
	Kshs	Kshs		Utilization Variance
Total Receipts	4,360,365,245	4,145,824,305	214,540,940	95%
Total Payments	4,360,365,245	4,144,958,654	215,406,591	95%
<b>Surplus for the Year</b>	-	<b>865,651</b>	<b>-865,651</b>	

### Financial Performance Summary

Actual payments were 5% below budget. This is attributable to under-utilisation of budget allocation for Social security benefits which stood 85% of the total allocated budget.

### Budget Utilisation

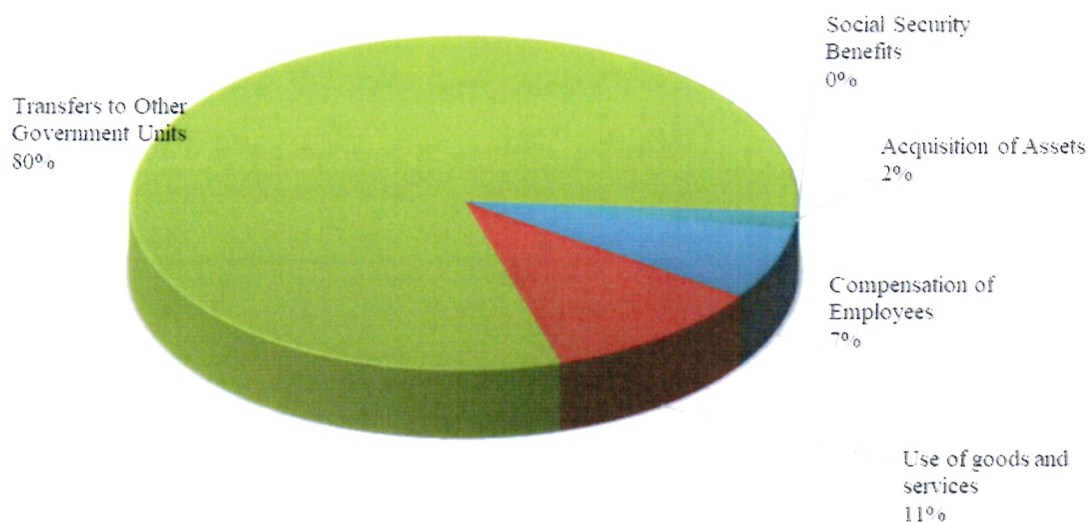
The State Department spent **KShs. 4,144,958,654** against an approved budget of **KShs. 4,360,365,245** representing absorption of **95%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

Expense Item	Approved Budget Allocation	Actual Payments	Variance	% of Utilisation Difference to Final Budget
Compensation of Employees	288,100,000	284,017,703	4,082,297	99%
Use of goods and services	563,650,178	444,681,893	118,968,285	79%
Transfers to Other Government Units	3,364,115,000	3,343,891,821	20,223,179	99%
Social Security Benefits	2,649,538	1,492,625	1,156,913	56%
Acquisition of Assets	141,850,529	70,874,612	70,975,917	50%
<b>Total Payments</b>	<b>4,360,365,245</b>	<b>4,144,958,654</b>	<b>215,406,591</b>	<b>95%</b>

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights (Continued)

Budget Utilisation as Per Economic Items



It is noted that 80 % of the State Department’s budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs) 7% of the budget was utilised on employee compensation while 2% was utilised in Acquisition of assets,11% on use of goods and services.

Current Year Performance against Prior Year

	2018/2019 Kshs	2017/2018 Kshs	Change	% Change
<b>RECEIPTS</b>				
TOTAL REVENUES	4,145,824,305	3,548,177,895	597,646,410	17%
TOTAL PAYMENTS	4,144,958,654	3,543,969,314	600,989,340	17%
SURPLUS/DEFICIT	865,651	4,208,581	- 3,342,930	

Total receipts increased by 17% due to increase in funding to the MDAs mainly through exchequer releases while there was an increase of 17% in payments attributed to the increase in funding.

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**Receipts**

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

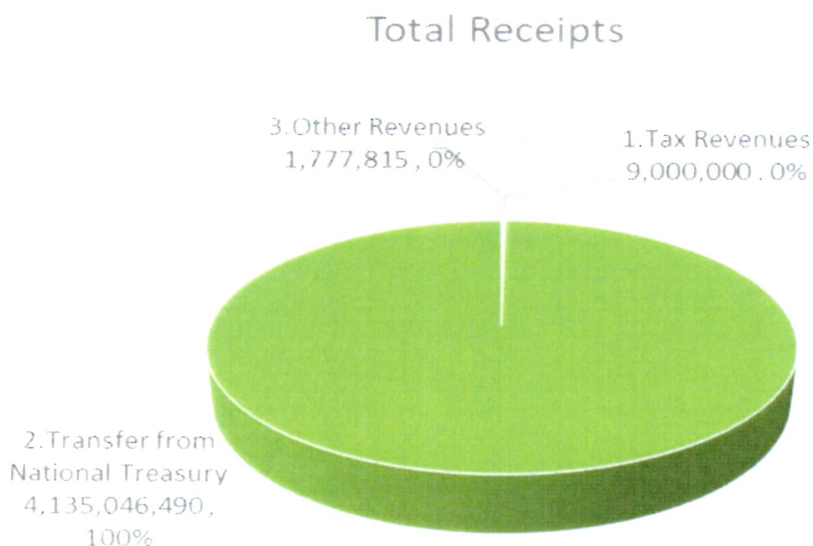
**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

**Total Receipts Breakdown**

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipts are gate collections for the gallery and research fees from Kenya National Archives and Documentation Services (KNADS).

	2018/2019 Kshs	2017/2018 Kshs	Change	% Change
<b>RECEIPTS</b>				
Tax Revenues	9,000,000	8,600,000	400,000	4.65%
Transfers from National Treasury	4,135,046,490	3,537,631,985	597,414,505	16.89%
Other Revenues	1,777,815	1,945,910	(168,095)	-8.63%
<b>TOTAL REVENUES</b>	<b>4,145,824,305</b>	<b>3,548,177,895</b>	<b>597,646,410</b>	<b>16.84%</b>

The total receipts for FY 2018/2019 stood at Kshs.4,145 Million, representing a 16.84% increase from Kshs.3,548Million for FY 2017/2018



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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30<sup>th</sup> June 2019. The major source of funding for the State Department for Culture and Heritage is exchequer releases that account for 99% of the total receipts.

**Payments**

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

The total payments for FY 2018/2019 stood at **Kshs. 4,143 Million**, representing a 15.82% increase from **Kshs. 3,543 Million** for FY 2017/2018.

**Total Payment Breakdown**

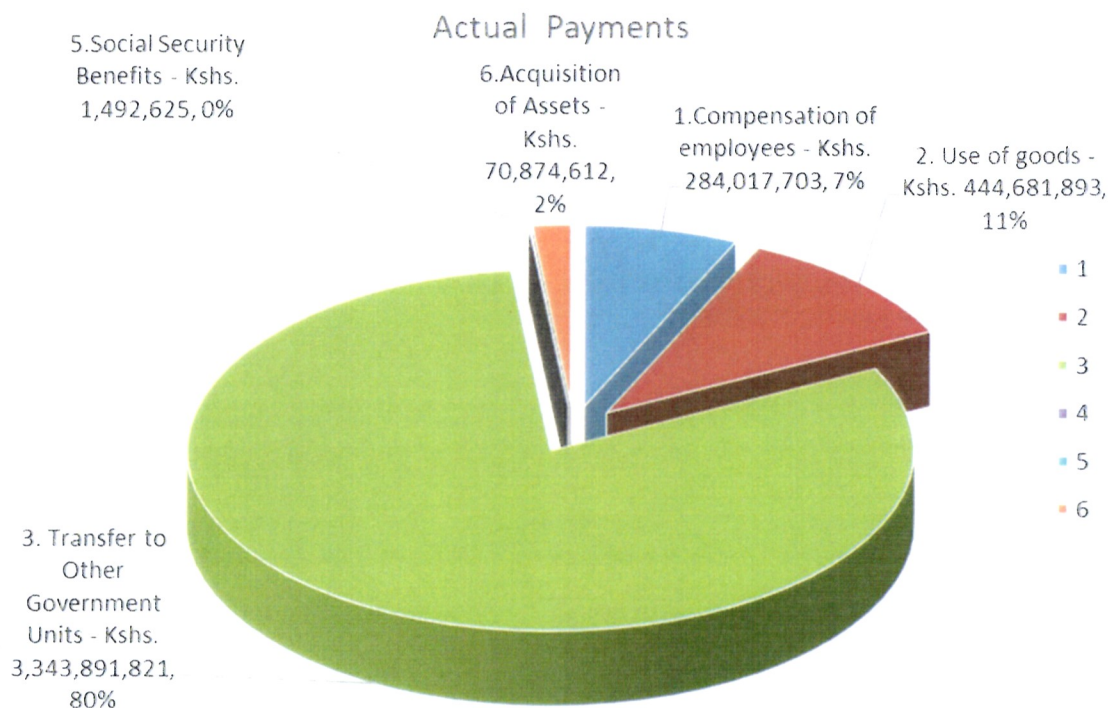
	2018/2019 Kshs	2017/2018 Kshs	Change	% Change
<b>PAYMENTS</b>				
Compensation of Employees	284,017,703	270,004,366	14,013,338	5.15%
Use of goods and services	444,681,893	400,487,059	44,194,834	-1.27%
Transfers to Other Government Units	3,343,891,821	2,817,534,350	526,357,471	19.05%
Other grants and transfers	-	1,045,000	(1,045,000)	-100%
Social Security Benefits	1,492,625	9,886,918	(8,394,293)	-84.90%
Acquisition of Assets	70,874,612	45,002,622	25,871,990	54.63%
<b>TOTAL PAYMENTS</b>	<b>4,144,958,654</b>	<b>3,543,960,314</b>	<b>600,998,340</b>	<b>15.82%</b>

The increase in payments is attributable to a significant increase in Transfers to Other Government Units as a result of additional funding to Semi-Autonomous Government Agencies (SAGAS) by 19.05% and also an increase in the Acquisition of Assets.

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**II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)**

The diagram below depicts the share of major categories of payments for the fiscal year ended 30<sup>th</sup> June 2019

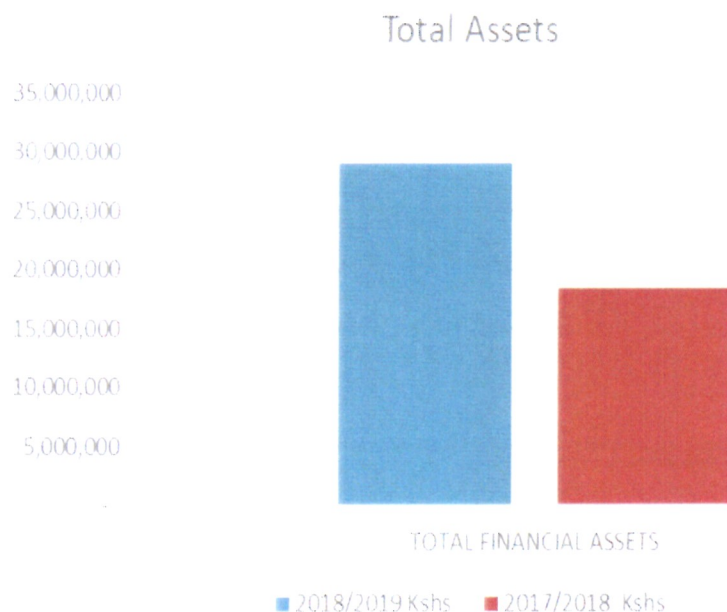


**Financial Assets Summary**

	2018/2019 Kshs	2017/2018 Kshs	Change	% Change
<b>FINANCIAL ASSETS</b>				
<b>Cash and Cash Equivalents</b>				
Bank Balances	26,814,243	18,007,764	8,806,479	48%
Cash Balances	304,437	-	304,437	100%
<b>Total Cash And Cash Equivalents</b>	<b>27,118,680</b>	<b>18,007,764</b>	<b>9,110,916</b>	<b>49.65%</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	173,625	477,591	- 303,966	
<b>TOTAL FINANCIAL ASSETS</b>	<b>27,292,305</b>	<b>18,485,355</b>	<b>8,806,950</b>	<b>266%</b>

Bank balances increased by 49.65% as a result of receipt of deposits paid into the Deposit Bank Account.

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)



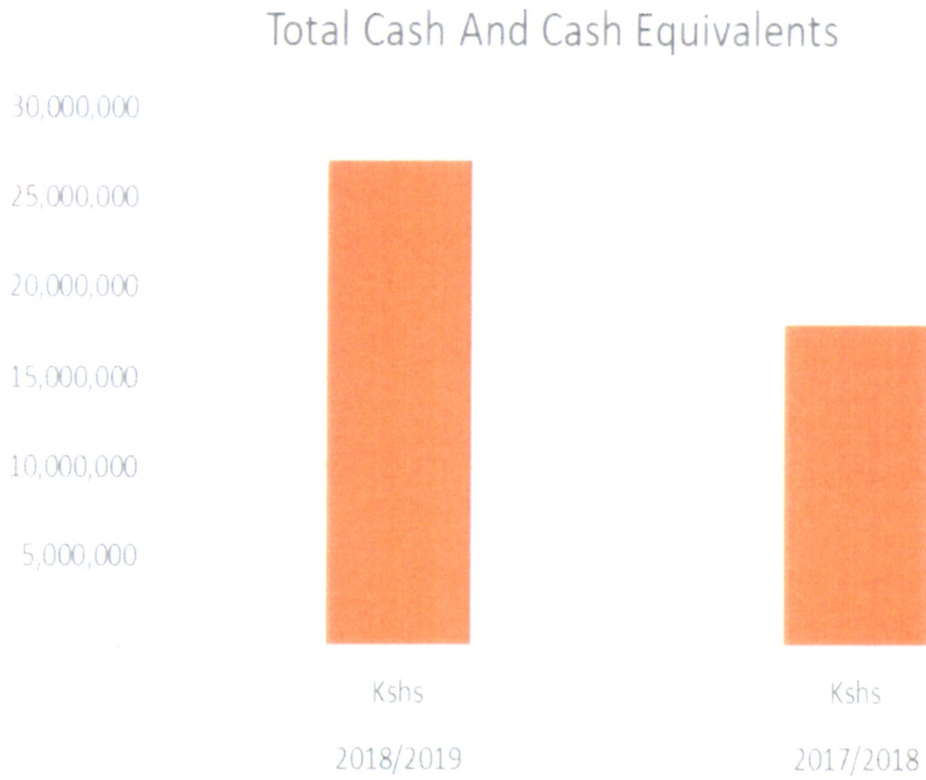
**Cash Flows and Cash Position**

The cash and bank balances held by the State Department for Culture and Heritage as at 30<sup>th</sup> June 2019 were **Kshs. 27.1 Million**. The breakdown of the cash and bank balances is as summarized in the table below.

**Cash and Bank Balance**

	2018/2019 Kshs	2017/2018 Kshs	Change	% Change
Bank Balances	26,814,243	18,007,764	8,806,479	48%
Cash Balances	304,437	-	304,437	100%
<b>Total Cash And Cash Equivalents</b>	<b>27,118,680</b>	<b>18,007,764</b>	<b>9,110,916</b>	<b>49.65%</b>

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)



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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

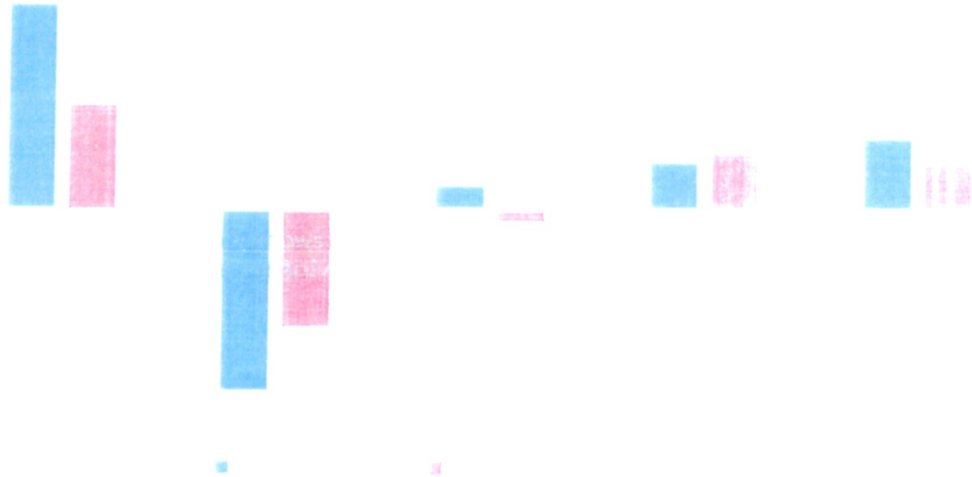
Cash Flow Activities

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

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

	2018/2019 Kshs	2017/2018 Kshs	Change	% Change
Net cashflow from operating activities	79,985,528	40,625,206	39,360,322	93.30%
Net cash flows from Investing Activities	(70,874,612)	(45,002,622)	(25,871,990)	54.60%
NET INCREASE IN CASH AND CASH EQUIVALENT	9,110,916	(4,377,416)	13,488,332	-304%
Cash and cash equivalent at BEGINNING of the year	18,007,764	22,385,180	(4,377,416)	
Cash and cash equivalent at END of the year	27,118,680	18,007,764	9,110,916	49.65%

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)



AMB. (DR.) AMINA MOHAMED, EGH, CAV,  
CABINET SECRETARY

## **II. STATEMENT OF STATE DEPARTMENT FOR CULTURE AND HERITAGE MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the State Department for Culture and Heritage is responsible for the preparation and presentation of the State Department for Culture and Heritage's financial statements, which give a true and fair view of the state of affairs of the State Department for Culture and Heritage for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Culture and Heritage; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the State Department for Culture and Heritage; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Culture and Heritage accepts responsibility for the State Department for Culture and Heritage's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Culture and Heritage's financial statements give a true and fair view of the state of State Department for Culture and Heritage's transactions during the financial year ended June 30, 2018, and of the State Department for Culture and Heritage's financial position as at that date. The Accounting Officer in charge of the State Department for Culture and Heritage further confirms the completeness of the accounting records maintained for the State Department for Culture and Heritage, which have State Department for Culture and Heritage been relied upon in the preparation of the State Department for Culture and Heritage's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Culture and Heritage confirms that the State Department for Culture and Heritage has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department for Culture and Heritage's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the State Department for Culture and Heritage'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.

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**Approval of the financial statements**

The financial statements for the State Department were approved and signed by the Accounting Officer on \_\_\_\_\_ 2019.



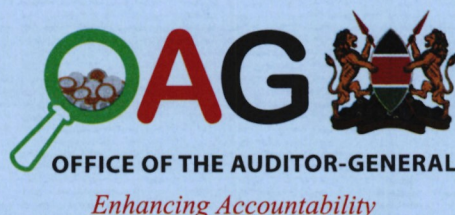
\_\_\_\_\_  
**Josephtha O. Mukobe, (Ms), CBS  
Principal Secretary**



\_\_\_\_\_  
**Ann N. Mwangi  
Principal Accounts Controller  
ICPAK Member Number: 13429**

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## REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CULTURE AND HERITAGE FOR THE YEAR ENDED 30 JUNE, 2019

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of the State Department for Culture and Heritage set out on pages 21 to 49, which comprise of the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, the statement of cash flows and summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Culture and Heritage as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1.0 Cash and Cash Equivalents

##### 1.1 Variance between IFMIS Generated Trial Balance and Financial Statements

The cash and bank balances from IFMIS generated Trial Balance differed with the financial statements balances as follows:

Item	Codes	Account/ Cash	IFMIS Trial Balance Kshs.	Financial Statements Kshs.	Difference Kshs.
Bank Balances	6530000	Recurrent	1,358,280,986	309,889	1,357,971,097
	6540000	Development	127,827,672	77,700	127,749,972
	6550000	Deposits	43,828,373	26,426,654	17,401,719
Cash Balances	6580000	Cash in Hand	2,925,797,122	304,437	2,925,492,685
<b>Total</b>			<b>4,455,734,153</b>	<b>27,118,680</b>	<b>4,428,615,473</b>

Management has not explained or reconciled the variances.

## **1.2 Long Outstanding Balances in Bank Reconciliation**

The recurrent bank account reconciliation statement as at 30 June, 2019 reflects unexplained long outstanding payments in cash book not in bank statements and payments in bank statements not in cash book amounting to Kshs.537,359 and Kshs.189,655 respectively.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.27,118,680 reflected in the financial statements as at 30 June, 2019 could not be confirmed.

## **2.0 Acquisition of Assets**

### **2.1 Motor Vehicles not Registered in Department's Name**

Annex 4 to the financial statements discloses a summary of fixed assets worth Kshs.224,274,001 as at 30 June, 2019. Included in the fixed assets are seventeen (17) motor vehicles owned by the State Department for Culture and Heritage that are not registered in the Department's name.

In the circumstances, the ownership and security of the seventeen (17) vehicles included in the fixed assets balance of Kshs.224,274,001 could not be ascertained.

### **2.2 Construction of Civil Works**

Included in the acquisition of assets balance of Kshs.70,874,612 as disclosed in Note 9 to the financial statements is Kshs.40,000,000 being Development Grant transferred to the National Museums of Kenya for rehabilitation and upgrade of Tom Mboya Mausoleum in Rusinga Island, Homabay County. The National Museums of Kenya awarded the construction tender to a local firm on 25 April, 2019 at a contract sum of Kshs.45,457,740 thereby exceeding the budget by Kshs.5,457,740, without prior approval of the State Department for Culture and Heritage who were the initiators of the project.

Consequently, the accuracy of acquisition of assets figure of Kshs.70,874,612 as at 30 June, 2019 could not be confirmed.

## **3.0 Unsupported Retention**

Included in the accounts payables balance of Kshs.26,426,654 is Kshs.4,098,684 recorded as retention money for contractors. However, the retention amount has been outstanding from 2008/2009 financial year but supporting documents were not made available for audit verification.

In the circumstances, it has not been possible to ascertain the accounts payables balance of Kshs.26,426,654 as at 30 June, 2019.

## **4.0 Pending Bills**

Note 16.2 to the financial statements reflects pending bills amounting to Kshs.41,675,655 as at 30 June, 2019 arrived at as follows:

	<b>Amount Kshs.</b>
Opening Pending Bills	23,560,673
Additions during the year	74,934,927
<b>Sub-total</b>	<b>98,495,600</b>
Less Paid during the year	(56,819,945)
<b>Pending Bills as at 30 June, 2019</b>	<b>41,675,655</b>

Included in the pending bills additions of Kshs.74,934,927 is an amount of Kshs.48,532,854 being undisclosed pending bills from earlier years. No explanation was given on why the bills did not form the first charge in the previous year and why they were omitted in the previous year's records. Further, no supporting documents were made available for audit scrutiny for the undisclosed pending bills brought forward.

Further, included in the pending bills of Kshs.41,675,655 is an amount of Kshs.2,514,648 not supported by payment vouchers and invoices.

In view of the foregoing, it has not been possible to ascertain the legality and propriety of the previous year's undisclosed pending bills amounting to Kshs.48,532,584 including the payments of pending bills of Kshs.56,819,945. It has also not been possible to ascertain the accuracy and completeness of the closing pending bills of Kshs.41,675,655 as at 30 June, 2019.

## **5.0 Prior Year Unresolved Issues**

### **5.1 Transfers to Other Government Units**

As previously reported, the statement of receipts and payments for the year ended 30 June, 2018 reflected Kshs.2,817,534,350 in respect of transfers to other Government Units. However, six (6) entities confirmed receipts totalling Kshs.1,416,648,100 against transfers of Kshs.1,483,183,950 resulting into an unexplained variance of Kshs.66,535,850. Management did not explain or reconcile the variances during the year under review.

### **5.2 Pan African Federation of Film Makers (FEPACI)**

As previously reported a Memorandum of Understanding (MOU) was signed on 23 December, 2013 between the then Ministry of Sports, Culture and the Arts and the Pan African Federation of Film Makers (FEPACI). According to the MOU, the Ministry was to provide financial resources at Kshs.84,000,000 annually for four (4) years with effect from 2014/2015 in respect of management and operations of the Secretariat Office in Kenya. The funds were to be disbursed and utilized under the terms and conditions governing the management of public funds. As at the time of audit carried out in December, 2018, the Ministry had disbursed a total of Kshs.334,421,573 as shown below:

<b>Financial year</b>	<b>Amount Kshs.</b>
2014/2015	85,985,637
2015/2016	64,000,000

<b>Financial year</b>	<b>Amount Kshs.</b>
2016/2017	84,681,554
2017/2018	99,754,382
<b>Total</b>	<b>334,421,573</b>

Accordingly, the Ministry was required to monitor and guide the operations of FEPACI as per the addendum to the MOU. However, no evidence was availed indicating that the Ministry carried out its monitoring role. Consequently, the following irregularities were noted:

**a) Unauthorized Bank Account**

FEPACI operated a bank account with the Commercial Bank of Africa without the approval of The National Treasury contrary to Section 28(1) of the PFM Act, 2012. The Secretariat was therefore, in breach of the law.

**b) Closure of FEPACI Operations in Kenya**

FEPACI closed its operations in Kenya on 30 June, 2018 and at the time of closure, the Federation had a bank balance of Kshs.29,338,898 and cash in hand balance of Kshs.45,526. No documentary evidence was availed to show that the balances were refunded back to the State Department of Culture and Heritage as required. Further, as at the date of closure of its operations in Kenya on 30 June, 2018, an amount of Kshs.1,858,640 being receivables due from unsurrendered imprests, rent, water and electricity deposits were still outstanding. The unsurrendered imprests included Kshs.1,044,134 issued as per diem to the Secretary General and others. In addition, as at the closure of operations on 30 June, 2018 FEPACI had accrued trade and other payables amounting to Kshs.16,296,026. No explanation was given on how these debts would be settled.

**c) Procurement of Goods and Services**

An audit review of FEPACI expenditure revealed that an amount of Kshs.23,710,787 was not supported. Further, FEPACI did not prepare procurement plans during the four years of operations as required by Section 53 (2) of the Public Procurement and Asset Disposal Act, 2015. In the circumstances, the propriety of the expenditure incurred of Kshs.23,710,787 could not be confirmed.

**d) Irregular Per Diem Payments to a Consultant**

An amount of Kshs.928,881 was paid to an individual being per diem and airfare while attending FEPACI meetings in South Africa. However, it was noted that the payee was a consultant and therefore did not qualify for per diem payments for the two trips he made to South Africa on 25 September, 2015 and 27 October, 2015. The payment was therefore ineligible.

**e) Audit of FEPACI Financial Statements by a Private Firm**

FEPACI did not submit its financial statements to the Auditor-General for audit as required by Section 81(4) of the Public Finance Management Act, 2012 despite a clear clause in the

Memorandum of Understanding that funds so disbursed were to be utilized under the terms and conditions governing the management of public funds. During the four (4) years of operations, FEPACI hired a private firm and paid audit fees totalling Kshs.3,289,594 without seeking the approval of the Auditor-General. As a result, the amount is not a proper charge to public funds.

In view of the foregoing, the four-year operations of FEPACI have not been within the Public Finance Management Act, 2012 and the accountability of the Kshs.334,421,573 disbursed to the Secretariat could not be confirmed as at the time of the audit.

### **5.3 Uzalendo Festival and Renovation of Three (3) Monuments**

As previously reported, an amount of Kshs.28 million was disbursed to the National Museums of Kenya by the State Department of Culture and Arts to finance Uzalendo Festival which was to be held at Uhuru Gardens for three (3) days from 10 December, 2016 at a cost of Kshs.20 million while the balance of Kshs.8 million was to cater for the renovations of several monuments. The receipts and invoices to support the total expenditure of Kshs.28 million were not availed for audit. A review of the position in 2018/2019 revealed that the supporting documents were still outstanding.

### **5.4 Unsupported Pending Bills**

As previously reported, an amount of Kshs.6,782,758 was paid on 27 June, 2017 to the Standard Group Ltd as balance for advertisement of the Smithsonian Kenya Mambo Poa Festival and hosting Radio Talk Shows held in May, 2014 and June, 2014. It was then noted that the invoices worth Kshs.7,868,000 attached to the payment voucher dated back to the year 2014/2015 and had not been appearing in the list of Pending Bills.

Under the circumstances, the validity and propriety of the expenditure of Kshs.6,782,758 cannot be confirmed.

### **Key Audit Matters**

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

### **Other Matter**

#### **Budget and Budgetary Control**

Actual revenue realized amounted to Kshs.4,145,824,305 against a budget of Kshs.4,360,365,245 resulting to a shortfall of Kshs.214,540,940 or 5%. Actual expenditure amounted to Kshs.4,144,958,654 against the approved budget of Kshs.4,360,365,245 resulting in an under expenditure of Kshs.215,406,591 or 5%. The shortfall in budgeted receipts and under expenditure implies that some activities of the State Department were not achieved as planned.

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

Heritage in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **Inadequate Staffing**

As at the time of audit in October, 2019, the staff establishment availed for audit revealed that the State Department's official establishment was 1531 members of staff. However, it was noted that only 247 members of staff were in position resulting to a shortfall 1284 and implying that the State Department was under staffed. Further, it was noted that out of 247 in post, 142 are aged 50 years and above. The Department did not demonstrate any efforts taken to correct the situation. From the foregoing, the State Department is not able to effectively and efficiently carry out its mandate as intended and normal operations of the State Department are critically affected.

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

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

### **Conclusion**

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

#### **1. Lack of a Risk Management Policy**

The State Department does not have a risk management policy. Failure to develop a risk management policy means that the entity does not have a framework for the

management of risk and hence it is not possible to adequately identify, assess and control risk. As a result, it is not possible to define the entity's risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable exposure to risk.

## **2. Disaster Recovery Strategy**

The State Department lacks a Disaster Recovery Strategy and backups stored in a secure off site locations. Data Recovery Strategic Plan could secures the State Department's ability to provide basic services or its financial commitments, identify the financial problems and place the department in a sound and sustainable financial condition as quickly as possible, to avoid the risk of loss of data which would otherwise adversely affect service delivery.

### **Basis for Conclusion**

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

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

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

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

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

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

Those charged with governance are responsible for overseeing the State Department for Culture and Heritage financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and

responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

**13 November, 2020**

MINISTRY OF SPORTS, CULTURE AND HERITAGE  
 STATE DEPARTMENT FOR CULTURE AND HERITAGE  
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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>RECEIPTS</b>			
A.I.A collections from KFCB	1	9,000,000	8,600,000
Transfers from National Treasury	2	4,135,046,490	3,537,631,985
Other Revenues	3	1,777,815	1,945,910
<b>TOTAL REVENUES</b>		<b>4,145,824,305</b>	<b>3,548,177,895</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	284,017,703	270,004,366
Use of goods and services	5	444,681,893	400,487,059
Transfers to Other Government Units	6	3,343,891,821	2,817,534,350
Other grants and transfers	7	-	1,045,000
Social Security Benefits	8	1,492,625	9,886,918
Acquisition of Assets	9	70,874,612	45,002,622
<b>TOTAL PAYMENTS</b>		<b>4,144,958,654</b>	<b>3,543,960,314</b>
<b>SURPLUS/DEFICIT</b>		<b>865,651</b>	<b>4,217,581</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Culture and Heritage financial statements were approved on \_\_\_\_\_ 2019 and signed by:



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



Ann N. Mwangi  
 Principal Accounts Controller  
 ICPAK Member Number: 13429

MINISTRY OF SPORTS, CULTURE AND HERITAGE  
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V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	10A	26,814,243	18,007,764
Cash Balances	10B	304,437	-
<b>Total Cash And Cash Equivalents</b>		<b>27,118,680</b>	<b>18,007,764</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	173,625	477,591
<b>TOTAL FINANCIAL ASSETS</b>		<b>27,292,305</b>	<b>18,485,355</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	12	26,426,654	14,267,774
<b>NET FINANCIAL ASSETS</b>		<b>865,651</b>	<b>4,217,581</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	4,217,581	9,466,969
Prior year adjustments	14	(4,217,581)	(9,466,969)
<b>Surplus/Defict for the year</b>		<b>865,651</b>	<b>4,217,581</b>
<b>NET FINANCIAL POSITION</b>		<b>865,651</b>	<b>4,217,581</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Culture and Heritage financial statements were approved on \_\_\_\_\_ 2019 and signed by:



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MINISTRY OF SPORTS, CULTURE AND HERITAGE  
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VI. STATEMENT OF CASH FLOWS

	Note	2018/2019 Kshs	2017/2018 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Tax Revenues	1	9,000,000	8,600,000
Transfers from National Treasury	2	4,135,046,490	3,537,631,985
Other Revenues	3	1,777,815	1,945,910
		<b>4,145,824,305</b>	<b>3,548,177,895</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	284,017,703	270,004,366
Use of goods and services	5	444,681,893	400,487,059
Transfers to Other Government Units	6	3,343,891,821	2,817,534,350
Other grants and transfers	7	-	1,045,000
Social Security Benefits	8	1,492,625	9,886,918
<b>Adjusted for:</b>			
Changes in receivables		303,966	1,579,214
Changes in payables		12,158,880	(707,242)
Adjustments during the year	14	(4,217,581)	(9,466,969)
<b>Net cashflow from operating activities</b>		<b>79,985,528</b>	<b>40,625,206</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	9	(70,874,612)	(45,002,622)
<b>Net cash flows from Investing Activities</b>		<b>(70,874,612)</b>	<b>(45,002,622)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>9,110,916</b>	<b>4,377,416</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>18,007,764</b>	<b>22,385,180</b>
<b>Cash and cash equivalent at END of the year</b>		<b>27,118,680</b>	<b>18,007,764</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Culture and Heritage financial statements were approved on \_\_\_\_\_ 2019 and signed by:



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Principal Secretary



Ann N. Mwangi  
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MINISTRY OF SPORTS, CULTURE AND HERITAGE  
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Tax Receipts	4,500,000	4,500,000	9,000,000	9,000,000	-	100%
Exchequer releases	2,409,256,761	1,940,108,485	4,349,365,245	4,135,046,490	214,318,755	95%
Other Receipts	1,000,000	1,000,000	2,000,000	1,777,815	222,185	89%
<b>Total Receipts</b>	<b>2,414,756,761</b>	<b>1,945,608,485</b>	<b>4,360,365,245</b>	<b>4,145,824,305</b>	<b>214,540,940</b>	<b>95%</b>
<b>Payments</b>						
Compensation of Employees	144,050,000	144,050,000	288,100,000	284,017,703	4,082,297	99%
Use of goods and services	244,993,996	318,656,182	563,650,178	444,681,893	118,968,285	79%
Transfers to Other Government Units	1,896,987,500	1,467,127,500	3,364,115,000	3,343,891,821	20,223,179	99%
Social Security Benefits	1,000,000	1,649,538	2,649,538	1,492,625	1,156,913	56%
Acquisition of Assets	127,725,265	14,125,265	141,850,529	70,874,612	70,975,917	50%
<b>Grand Total</b>	<b>2,414,756,761</b>	<b>1,945,608,485</b>	<b>4,360,365,245</b>	<b>4,144,958,654</b>	<b>215,406,591</b>	<b>95%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>865,651</b>	<b>(865,651)</b>	

**Notes: -**

Underutilisation of 56% on social security benefits was as a result of late submission of gratuity claims for payments. The underutilization of 50% on acquisition of assets and 77% on use of goods and services was due to long procurement procedures.

The State Department for Culture and Heritage financial statements were approved on \_\_\_\_\_ 2019 and signed by:



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



Ann N. Mwangi  
Principal Accounts Controller  
ICPAK Member Number: 13429

MINISTRY OF SPORTS, CULTURE AND HERITAGE  
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**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	Utilisation Difference to
	a	b	c=a+b	d	e=d-c	f=d/c %
Tax Receipts	4,500,000	4,500,000	9,000,000	9,000,000	-	100%
Exchequer releases	1,527,656,761	1,940,108,485	3,467,765,245	3,347,446,490	120,318,755	97%
Other Receipts	1,000,000	1,000,000	2,000,000	1,777,815	222,185	89%
<b>Total Receipts</b>	<b>1,533,156,761</b>	<b>1,945,608,485</b>	<b>3,478,765,245</b>	<b>3,358,224,305</b>	<b>120,540,940</b>	<b>97%</b>
<b>PAYMENTS</b>						
Compensation of Employees	144,050,000	144,050,000	288,100,000	284,017,703	4,082,297	99%
Use of goods and services	193,442,896	330,156,182	523,650,178	430,429,792	93,220,386	82%
Transfers to Other Government Units	1,178,538,600	1,455,627,500	2,634,115,000	2,621,391,821	12,723,179	100%
Social Security Benefits	1,000,000	1,649,538	2,649,538	1,492,625	1,156,913	56%
Acquisition of Assets	16,125,265	14,125,265	30,250,529	20,026,712	10,223,817	66%
<b>Grand Total</b>	<b>1,533,156,761</b>	<b>1,945,608,485</b>	<b>3,478,765,245</b>	<b>3,357,358,654</b>	<b>121,406,592</b>	<b>97%</b>

**Notes: -**

Underutilisation on Acquisition of Assets of 63% was as a result of long procurement process. Underutilization of 56% on social security benefits was as a result of late submission of gratuity claims for payments

The State Department for Culture and Heritage financial statements were approved on \_\_\_\_\_ 2019 and signed by:



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



**Ann N. Mwangi**  
Principal Accounts Controller  
ICPAK Member Number: 13429

MINISTRY OF SPORTS, CULTURE AND HERITAGE  
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VIII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	881,600,000	-	881,600,000	787,600,000	94,000,000	89%
<b>Total Receipts</b>	<b>881,600,000</b>	<b>-</b>	<b>881,600,000</b>	<b>787,600,000</b>	<b>94,000,000</b>	<b>89%</b>
<b>Payments</b>						
Use of goods and services	40,000,000	-	40,000,000	14,252,100	-	36%
Transfers to Other Government Units	730,000,000	-	730,000,000	722,500,000	7,500,000	99%
Acquisition of Assets	111,600,000	-	111,600,000	50,847,900	60,752,100	46%
<b>Grand Total</b>	<b>881,600,000</b>	<b>-</b>	<b>881,600,000</b>	<b>787,600,000</b>	<b>94,000,000</b>	<b>89%</b>

**Notes:**

Underutilisation of 36% on use of goods and services and 46% on acquisition of assets were occasioned by long procurement processes.

The State Department for Culture and Heritage financial statements were approved on \_\_\_\_\_ 2019 and signed by:

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

  
 Ann N. Mwangi  
 Principal Accounts Controller  
 ICPAK Member Number: 13429

MINISTRY OF SPORTS, CULTURE AND HERITAGE  
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**IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Final Budget 30th June, 2019 Kshs</b>	<b>Actual on comparable basis 30th June, 2019 Kshs</b>	<b>Budget utilization difference Kshs</b>
<b>Culture</b>	<b>2,236,968,110</b>	<b>2,110,476,369</b>	<b>126,491,741</b>
Conservation of Heritage	1,685,100,000	1,685,100,000	-
Public Records and Archives Management	192,346,074	170,968,011	21,378,063
Development and Promotion of culture	213,149,735	176,196,559	36,953,176
Promotion of Kenya Music and Dance	146,372,301	78,211,799	68,160,502
<b>The Arts</b>	<b>841,980,330</b>	<b>796,432,936</b>	<b>45,547,395</b>
Film Services	841,980,330	796,432,936	45,547,395
<b>Library services</b>	<b>1,005,479,699</b>	<b>1,001,180,777</b>	<b>4,298,922</b>
Library services	1,005,479,699	1,001,180,777	4,298,922
<b>General Administration, planning and support services</b>	<b>275,937,106</b>	<b>236,868,573</b>	<b>39,068,533</b>
General Administration, planning and support services	271,824,006	236,868,573	34,955,433
<b>TOTAL</b>	<b>4,360,365,245</b>	<b>4,144,958,654</b>	<b>215,406,591</b>

**MINISTRY OF SPORTS, CULTURE AND HERITAGE**  
**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
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**For the year ended June 30, 2018**

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**X. 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 IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the State Department for Culture and Heritage all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

**2. Reporting State Department for Culture and Heritage**

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

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**Tax receipts**

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

**Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving State Department for Culture and Heritage.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

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

### **Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient State Department for Culture and Heritage or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

### **Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the State Department for Culture and Heritage or any other debt the State Department for Culture and Heritage may take on will be treated on cash basis and recognized as receipts during the year of receipt.

### **Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

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

### **b) Recognition of payments**

The State Department for Culture and Heritage recognizes all expenses when the event occurs and the related cash has actually been paid out by the State Department for Culture and Heritage.

### **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 consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **Interest on borrowing**

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

### **Repayment of borrowing (principal amount)**

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

### **Acquisition of fixed assets**

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

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

#### **4. In-kind contributions**

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

#### **5. 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.

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**SIGNIFICANT ACCOUNTING POLICIES**

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs. 26,426,654 compared to Kshs. 14,267,774 in prior period as indicated on note 12

There were no other restrictions on cash during the year

**6. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorized 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.

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**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1 TAX REVENUES**

<b>TAX RECEIPTS</b>		
	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
AIA from KFCB	9,000,000	8,600,000
<b>TOTAL</b>	<b>9,000,000</b>	<b>8,600,000</b>

*(Kshs. 9000,000 relates to Appropriation in Aid (A.I.A) collections from Kenya Film Classification Board (KFCB) for the financial year 2018/2019. KFCB received the gross budget and remitted the AIA collected during the year)*

**2 EXCHEQUER RELEASES**

<b>Description</b>		
	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	658,750,765	579,423,650
Total Exchequer Releases for quarter 2	1,105,849,600	1,159,390,000
Total Exchequer Releases for quarter 3	1,086,659,200	892,001,300
Total Exchequer Releases for quarter 4	1,283,786,925	906,817,035
<b>TOTAL</b>	<b>4,135,046,490</b>	<b>3,537,631,985</b>

**3 OTHER REVENUES**

<b>Description</b>		
	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from Administrative Fees and Charges - Collected as AIA	1,777,815	1,945,910
<b>TOTAL</b>	<b>1,777,815</b>	<b>1,945,910</b>

*(Other revenues are collections of gallery and research fees at the National Archives)*

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4 COMPENSATION OF EMPLOYEES**

Description	2018-2019 Kshs	2017-2018 Kshs
Basic salaries of permanent employees	166,590,097	174,048,158
Basic wages of temporary employees	-	2,999,999
Personal allowances paid as part of salary	117,427,606	92,956,209
<b>TOTAL</b>	<b>284,017,703</b>	<b>270,004,366</b>

*(The compensation for employee's costs increased from Ksh270,004,366 in 2017/2018 to Ksh284,004,366 in 2018/19. This is due to payment of salary arrears).*

**5 USE OF GOODS AND SERVICES**

USE OF GOODS AND SERVICES		
	2018-2019 Kshs	2017-2018 Kshs
Utilities, supplies and services	6,097,900	6,734,642
Communication, supplies and services	25,715,283	3,441,939
Domestic travel and subsistence	85,714,443	74,067,494
Foreign travel and subsistence	23,014,986	13,143,699
Printing, advertising and information supplies & services	23,282,440	15,033,692
Rentals of produced assets	60,429,198	38,619,373
Training expenses	55,351,428	95,642,452
Hospitality supplies and services	57,963,796	23,967,390
Specialised materials and services	50,276,077	81,309,159
Office and general supplies and services	14,224,396	7,000,668
Other operating expenses	16,429,743	12,950,309
Routine maintenance – vehicles and other transport equipment	5,484,754	12,031,961
Routine maintenance – other assets	9,044,891	4,067,617
Fuel Oil and Lubricants	11,652,557	12,476,664
<b>TOTAL</b>	<b>444,681,893</b>	<b>400,487,059</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

<b>TRANSFER TO OTHER GOVERNMENT ENTITIES</b>		
<b>Description</b>	<b>2018-2019 Kshs</b>	<b>2017-2018 Kshs</b>
Transfers to National Government entities		
Current Grants to Government Agencies	2,621,391,821	2,307,231,800
Capital Grants to Government Agencies	722,500,000	510,302,550
<b>TOTAL</b>	<b>3,343,891,821</b>	<b>2,817,534,350</b>

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

<b>The above transfers were made to the following self-reporting entities in the year:</b>			
<b>Description</b>	<b>Recurrent Kshs</b>	<b>Development Kshs</b>	<b>2018-2019 Kshs</b>
<b>Transfers to SAGAs and SCs</b>			
Kenya Cultural Centre	40,000,000	10,000,000	50,000,000
Kenya Film Commission	119,422,000	7,500,000	126,922,000
Kenya Film Classification Board	440,303,500	30,000,000	470,303,500
Kenya National Library Services	679,070,000	300,000,000	979,070,000
Institute of Primate Research	28,500,000	40,000,000	68,500,000
National Museum Of kenya	1,201,600,000	325,000,000	1,526,600,000
National Product Industry	40,000,000	10,000,000	50,000,000
Kenya Film School	72,496,321	-	72,496,321
<b>TOTAL</b>	<b>2,621,391,821.00</b>	<b>722,500,000</b>	<b>3,343,891,821</b>

Find confirmed amounts with the recipient entities attached as an Appendix to this financial statement. However, **Ksh.72,496,321** relates to Kenya Film School which is not self-reporting but its expenditures are incurred at the State Departmental level.

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7 OTHER GRANTS AND TRANSFERS**

Description	2018-2019 Kshs	2017-2018 Kshs
Membership dues and subscriptions to international organizations	-	1,045,000
<b>Total</b>	-	<b>1,045,000</b>

*(Relates to transfers to an International organisation of culture and Library)*

**8. SOCIAL SECURITY BENEFITS**

Description	2017-2018 Kshs	2016-2017 Kshs
Government pension and retirement benefits	1,492,625	9,886,918
<b>TOTAL</b>	<b>1,492,625</b>	<b>9,886,918</b>

**9. ACQUISITION OF ASSETS**

Description	2018-2019 Kshs	2017-2018 Kshs
Refurbishment of Buildings	2,048,000	31,196,730
Construction and Civil Works	40,000,000	-
Purchase of Vehicles and Other Transport Equipment	10,986,000	-
Purchase of Office Furniture and General Equipment	17,048,612	3,749,999
Purchase of Specialised Plant, Equipment and Machinery	-	7,966,093
Rehabilitation and Renovation of Plant, Machinery and Equip.	792,000	2,089,800
<b>Sub Total</b>	<b>70,874,612</b>	<b>45,002,622</b>
<b>Financial Assets</b>		
<b>TOTAL</b>	<b>70,874,612</b>	<b>45,002,622</b>

*(Kshs. 40,000,000 was funds transferred to National Museums of Kenya for rehabilitation and upgrade of Tom Mboya Memorial).*

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**10A: Bank Accounts**

<b>Bank Accounts</b>					
<b>Name of Bank, Account No.</b>	<b>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, 1000386207</i>	Ksh	Reccurent	-	309,889	85,244
<i>Central Bank of Kenya, 1000386215</i>	Ksh	Development	-	77,700	3,654,746
<i>Central Bank of Kenya, 1000386223</i>	Ksh	Deposit	-	26,426,654	14,267,774
<b>Total</b>	-			<b>26,814,243</b>	<b>18,007,764</b>

**10B: CASH IN HAND**

<b>Cash in hand</b>		
	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	304,437	-
<b>TOTAL</b>	<b>304,437</b>	<b>-</b>

<b>Cash in hand should also be analysed as follows:</b>		
	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Headquarters, Kencom Hse Building, Cashoffice	304,437	-
<b>TOTAL</b>	<b>304,437</b>	<b>-</b>

*(Find Attached cash count certificates for each as attachments to the financial statement)*

MINISTRY OF SPORTS, CULTURE AND HERITAGE  
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11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2018-2019 Kshs	2017-2018 Kshs
Government Imprests	23,600.00	326,800
Salary advances	-	25,373
District suspense	150,025	125,418
<b>TOTAL</b>	<b>173,625.05</b>	<b>477,591</b>

12. ACCOUNTS PAYABLE

<i>Accounts Payables</i>	2018-2019 Kshs	2017-2018 Kshs
Deposits	22,327,970	-
Retentions	4,098,684	14,267,774
<b>TOTAL</b>	<b>26,426,654</b>	<b>14,267,774</b>

*[Relates to retentions of the contractors and general deposits from other entities as per the attached annexure]*

13. BALANCE BROUGHT FORWARD

<b>BALANCES BROUGHT FORWARD</b>	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	18,007,764	22,073,610
Cash in hand	-	311,570
Receivables - Outstanding Imprests	477,591	2,056,805
Payables - Deposits	(14,267,774.00)	(14,975,016)
<b>TOTAL</b>	<b>4,217,581</b>	<b>9,466,969</b>

14. PRIOR YEAR ADJUSTMENTS

<b>PRIOR YEAR ADJUSTMENTS</b>	2018-2019 Kshs	2017-2018 Kshs
<i>Description of the error</i>		
Adjustments on bank account balances	(4,217,581)	(9,466,969)
<b>TOTAL</b>	<b>(4,217,581)</b>	<b>(9,466,969)</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**15. RELATED PARTY DISCLOSURES**

The following comprise of related parties to the State Department of Culture and Heritage  
**Semi-Autonomous Government Agencies.**

<b>RELATED PARTY DISCLOSURES</b>		
	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management compensation	-	-
Transfers to other State Corporations and Semi-Autonomous Government Agencies	3,343,891,821	2,817,534,350

**16. OTHER IMPORTANT DISCLOSURES**

**16.1: PENDING ACCOUNTS PAYABLE (ANNEX 1)**

	<b>Balance b/f</b>	<b>Additions for</b>	<b>Paid during the</b>	<b>Balance c/f</b>
<b>Description</b>	<b>FY 2017/2018</b>	<b>the period</b>	<b>year</b>	<b>FY 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings				
Construction of civil works		29,500	29,500	
Supply of goods	9,844,189.80	15,915,067.60	14,404,016.20	10,851,073
Supply of services	13,716,484.00	58,990,359.55	42,386,429.05	30,824,582
<b>Total</b>	<b>23,560,673.80</b>	<b>74,934,927.15</b>	<b>56,819,945</b>	<b>41,675,655</b>

*(Note: Pending Bills have been attached as an extra annex. Out of Kshs. 25,716,484.79 reported in the year 2017/2018, Kshs. 2,155,810.99 related to a proforma invoice from National Oil which was withdrawn after the closure of the financial year and replaced by a new contract.)*

**16.2: OTHER PENDING PAYABLES (SEE ANNEX 3)-RETENTIONS AND GENERAL DEPOSITS**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Amounts due to third parties	26,426,654	14,267,774
<b>TOTAL</b>	<b>26,426,654</b>	<b>14,267,774</b>

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**17. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person	Status	Timeframe
1	<p><b>Accuracy of the Cash and Bank Balance</b></p> <p><b>1.1 Recurrent Cashbook</b></p> <p>The bank reconciliation statement for Recurrent cashbook as at 30 June 2018 reflects payments totaling Kshs. 622,633 in respect of stale cheques. No explanation has been given for failure to reverse the stale cheques in the cashbook. Further the statement reflects direct bank debits amounting to Kshs. 4,439,410.20 which have been outstanding for a long time. The direct debits have not been investigated to establish what they related to. In addition, the Board of Survey Certificate at 30 June 2018 reflect cash in hand balance for the recurrent cashbook of Kshs. 232,978.55 which was omitted from the financial statements.</p>	<p>It is true that the bank reconciliation statement for recurrent cashbook as at 30<sup>th</sup> June 2018 reflects payments totaling to <b>Kshs. 622,633</b> in respect of stale cheques. In addition the statement reflects direct bank debits amounting to <b>Kshs. 4,439,410.20</b> which had been outstanding for a long time and further, the board survey certificate at 30<sup>th</sup> June 2018 reflect cash in hand balance for the recurrent cashbook of Kshs.232,978.55 that was omitted in the financial statements. The stale cheques have since been reversed and the direct debits have been posted as well the cashbook balance of kshs.232,978.55 that was omitted has been reinstated in the amended accounts.</p>	Nelson Osioru Assistant Accountant General	Not Resolved	30 <sup>th</sup> June 2019

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	<p><b>1.2 Development Cashbook</b></p> <p>The development bank reconciliation statement for June 2018 reflect payments in cashbook not in bank statement of <b>Kshs. 1,595,042</b> that were outstanding for over 6 months but had not been reversed in the cashbook. Included in this figure was Kshs. 1,505,042 relating to withholding tax deducted from suppliers that had not been remitted to Kenya Revenue Authority (KRA) as required. No explanation has been given for the failure to remit the withholding tax to the KRA.</p>	<p>It is true the development bank reconciliation statement for June 2018 reflect payments in cashbook not in bank statement of <b>Kshs. 1,595,042</b> that were outstanding for over 6 months. In addition, out of kshs 1,595,042, Kshs. 1,505,042 related to withholding tax deducted from suppliers which had not been remitted to Kenya Revenue Authority. The payments in the cashbook not in the bank of shs. 1, 595,042 that were outstanding for over 6 months have since been reversed and kshs 1,505,042 relating to withholding tax deducted from suppliers included as part of pending bills to be settled in the current financial year.</p>	<p>Nelson Osioru Assistant Accountant General</p>	<p>Not Resolved</p>	<p>30<sup>th</sup> June, 2019</p>																																			
	<p><b>1.3 Variance between IFMIS Generated Trial Balance and</b></p> <table border="1" data-bbox="279 481 558 1232"> <thead> <tr> <th>Item</th> <th>Codes</th> <th>IFMIS Trial Balance</th> <th>Financial Statements</th> <th>Difference</th> </tr> <tr> <td></td> <td></td> <td>Kshs.</td> <td>Kshs.</td> <td>Kshs.</td> </tr> </thead> <tbody> <tr> <td>Bank Balances</td> <td>6530000</td> <td>2,503,714,337</td> <td>85,244</td> <td>2,503,629,093</td> </tr> <tr> <td></td> <td>6540000</td> <td>246,408,366</td> <td>3,654,746</td> <td>242,753,620</td> </tr> <tr> <td></td> <td>6550000</td> <td>43,903,947</td> <td>14,267,774</td> <td>29,636,173</td> </tr> <tr> <td>Cash Balances</td> <td>6580000</td> <td>5,944,468,394</td> <td>-</td> <td>5,944,468,394</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td><b>8,738,495,0448</b></td> <td><b>18,007,764</b></td> <td><b>8,720,487,280</b></td> </tr> </tbody> </table> <p><b>Financial Statements</b>  The IFMIS generated trial balances differed with financial statements as follows:</p>	Item	Codes	IFMIS Trial Balance	Financial Statements	Difference			Kshs.	Kshs.	Kshs.	Bank Balances	6530000	2,503,714,337	85,244	2,503,629,093		6540000	246,408,366	3,654,746	242,753,620		6550000	43,903,947	14,267,774	29,636,173	Cash Balances	6580000	5,944,468,394	-	5,944,468,394	<b>Total</b>		<b>8,738,495,0448</b>	<b>18,007,764</b>	<b>8,720,487,280</b>	<p>We concur that the IFMIS generated trial balance s differed with financial statements balances. The differences totaling to Kshs. 8,720,487,280 have since been cleared after auto reconciliation was done in IFMIS and the financial statements revised.</p>	<p>Nelson Osioru Assistant Accountant General</p>	<p>Not Resolved</p>	<p>30<sup>th</sup> June, 2019</p>
Item	Codes	IFMIS Trial Balance	Financial Statements	Difference																																				
		Kshs.	Kshs.	Kshs.																																				
Bank Balances	6530000	2,503,714,337	85,244	2,503,629,093																																				
	6540000	246,408,366	3,654,746	242,753,620																																				
	6550000	43,903,947	14,267,774	29,636,173																																				
Cash Balances	6580000	5,944,468,394	-	5,944,468,394																																				
<b>Total</b>		<b>8,738,495,0448</b>	<b>18,007,764</b>	<b>8,720,487,280</b>																																				

## STATE DEPARTMENT FOR CULTURE AND HERITAGE

### Reports and Financial Statements

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	<p>In addition, district suspense amount of <b>Kshs. 3,585,690</b> has been omitted from the receivables under Note 11 on accounts receivables district suspense balance of <b>Kshs. 125,418</b> to the financial statements.</p> <p>The variances for the cash and bank, training expenses, imprest and deposit balances reflected in the financial statements of Kshs. 18,007,764, Kshs. 95,642,452, Kshs. 477,591 and Kshs. 14,267,774 respectively could not be confirmed.</p> <p>In consequence, the accuracy, completeness and validity of the financial statements for the year ended 30 June 2018 could not be ascertained.</p>			
2.	<p><b>Pending Bills</b> Pending bills amounting to <b>Kshs. 25,716,485</b> chargeable to both the Recurrent and Development Vote 1133 were not settled during the year but were instead carried forward to 2018/2019 financial year. Had these bills been cleared and charged to the Vote, the statement of receipts and payments for the State Department for Culture and Heritage for the year 2017/2018 would have reflected a deficit of Kshs. 21,498,903 instead of a surplus of Kshs. 4,217,582 now shown.</p>	<p>It is true that pending bills of Kshs. 25,716,485 chargeable to both the recurrent and development vote 1133 were not settled during the year but were instead carried forward to 2018/2019 financial year. These bills had been fully processed and submitted to treasury for the release of funds. However they were not paid due to lack of exchequer.</p>	<p>Nelson Osioru Assistant Accountant General</p>	<p>Not Resolved</p> <p style="text-align: right;">30th June 2019</p>
3.	<p><b>Accounts Payable</b> Included in the account payable balance of Kshs. 14,267,774 is Kshs. 1,706,793 recorded as EFT collections whose creditor details were not disclosed. In the absence of proper details, the existence of Kshs. 1,706,793 creditors are doubtful.</p> <p>Further, the financial statement balance of Kshs. 14,267,774 differed with the IFMIS balance of Kshs. 3,131,795,830.30 resulting to unexplained variance of Kshs. 3,117,528,056.</p> <p>In the circumstances, the accuracy of the account payable balances reflected in the financial statements of Kshs. 14,267,774 could not be confirmed.</p>	<p>It is true that included in accounts payable balance of <b>Kshs 14,267,774</b> is <b>Kshs. 1,706,793</b> recorded as EFT collections. The figure has since been analyzed and creditor details availed for audit verification. In addition, the variance between the IFMIS balance of Kshs. 3,131,795,830.30 and financial statement balance of Kshs. 14,267,774 has since been and cleared after auto reconciliation was done in IFMIS.</p>	<p>Nelson Osioru Assistant Accountant General</p>	<p>Not Resolved</p> <p style="text-align: right;">30th June 2019</p>

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4.	Transfers to Other Government Units	Financial statements Kshs.	Beneficiary confirmation Kshs.	Variance Kshs.			Not Resolved	30th June 2019																												
	<p>The statement of receipts and payments transfers to other Government units totaling Kshs. 1,483,183,950 which differed with the actual amounts confirmed by the respective entities of Kshs. 1,416,648,100 as follows:</p> <table border="1"> <thead> <tr> <th style="text-align: center;">Government Unit</th> <th style="text-align: center;">Financial statements Kshs.</th> <th style="text-align: center;">Beneficiary confirmation Kshs.</th> <th style="text-align: center;">Variance Kshs.</th> </tr> </thead> <tbody> <tr> <td>Kenya Culture Centre</td> <td style="text-align: right;">40,000,000</td> <td style="text-align: right;">52,500,000</td> <td style="text-align: right;">(12,500,000)</td> </tr> <tr> <td>Kenya Film Classification Board</td> <td style="text-align: right;">368,354,600</td> <td style="text-align: right;">366,754,600</td> <td style="text-align: right;">1,600,000</td> </tr> <tr> <td>National Museum of Kenya</td> <td style="text-align: right;">1,008,396,750</td> <td style="text-align: right;">1,025,893,500</td> <td style="text-align: right;">(17,496,750)</td> </tr> <tr> <td>National Product Industry</td> <td style="text-align: right;">17,150,000</td> <td style="text-align: right;">18,750,000</td> <td style="text-align: right;">(1,600,000)</td> </tr> <tr> <td>Kenya Film School</td> <td style="text-align: right;">49,266,600</td> <td style="text-align: center;">-</td> <td style="text-align: right;">49,266,600</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>1,483,167,950</b></td> <td style="text-align: right;"><b>1,416,648,100</b></td> <td></td> </tr> </tbody> </table> <p>The variances have not been reconciled or explained. Further, expenditure returns or financial statements for the full amount on National Product Industry of Kshs. 18,750,000 have not been provided. As a result, the accuracy of the total transfers to other Government units of Kshs. 2,817,534,350 reflected in the financial statements as at 30 June 2018 could not be confirmed.</p>	Government Unit	Financial statements Kshs.	Beneficiary confirmation Kshs.	Variance Kshs.	Kenya Culture Centre	40,000,000	52,500,000	(12,500,000)	Kenya Film Classification Board	368,354,600	366,754,600	1,600,000	National Museum of Kenya	1,008,396,750	1,025,893,500	(17,496,750)	National Product Industry	17,150,000	18,750,000	(1,600,000)	Kenya Film School	49,266,600	-	49,266,600	<b>Total</b>	<b>1,483,167,950</b>	<b>1,416,648,100</b>				<p>We concur that, <b>Kenya Cultural Centre</b> The variance of Kshs. 12,500,000 for Kenya Cultural Centre arose as a result of the system not completing the posting of that amount to the general ledger. This has since been posted and the financial statement revised.</p> <p><b>Kenya Films Classification Board and Natural Products Industry</b> The variance of Kshs. 1,600,000 was excess grant to Kenya Cultural Centre and a shortfall for Natural Products Industry which will be recovered and remitted accordingly in the current financial year.</p> <p><b>National Museums of Kenya</b> Regarding the variance of Kshs. 17,496,750; National Museums confirmed receipt of these funds as a grant while the State Department reported it in the financial statements under acquisition of assets where the funds were budgeted. This has been disclosed in note 9.</p> <p><b>Kenya Film School</b> Grants of Kshs. 49,266,600 for Kenya Film School were not transferred since the Institute had no bank account and board in place. However, these funds were utilized at the headquarters and a disclosure made in note 6.</p>	Nelson Osioru Assistant Accountant General			
Government Unit	Financial statements Kshs.	Beneficiary confirmation Kshs.	Variance Kshs.																																	
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## STATE DEPARTMENT FOR CULTURE AND HERITAGE

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5.	<p><b>Acquisition of Assets</b> The statement of receipts and payments reflects <b>Kshs. 45,002,622</b> in respect of acquisition of assets for the year ended 30 June 2018. However, a review of the related payment records disclosed that only assets worth Kshs. 32,505,872 could be confirmed. Further, assets worth <b>Kshs. 25,140,000</b> were omitted from the financial statements as indicated below</p>	We concur that in the figure of acquisition of assets, <b>kshs28,140,000</b> reflected in the related to other expenditure which has been journalized and accounts amended accordingly.	Nelson Osiuru Assistant Accountant General	Not Resolved	30th June ,2019
5.1	<p><b>33 Seater Bus</b> The financial statements reflect a nil balance in respect of additions of motor vehicles while a 33-seater bus was bought during the year under review at a cost of <b>Kshs. 5,140,000</b>. The existence, ownership, safety, valuation and custody of the bus remain doubtful as at 30<sup>th</sup> June 2018:</p>	A 33-seater bus was procured using current grant to Kenya Film School at a cost of <b>Kshs. 5,140,000</b> and therefore it could not appear under acquisition of assets. Details of the bus have since been availed for audit verification.	Ernest Kerich Director, DFS	Not Resolved	30th June ,2019
5.2	<p><b>Integrated Records Management System (IRMS)</b> The State Department had a development budget of Kshs. 50,000,000 for the purpose of establishing an Integrated Record Management System (IRMS). Included in this figure were other equipment purchased such as a server, scanners, computers, laptops and furniture worth Kshs.20 million which were not supported with itemized schedules to enable verification of same. Further, the amount of Kshs.20 million was omitted in the acquisition of assets total balance of Kshs. 45,002,622 for the year under review. In the circumstances, the accuracy of the acquisition of assets total balance of Kshs. 45,002,622 could not be confirmed for the year ended 30th June 2018.</p>	We concur that the State Department had a development budget of <b>Kshs. 50,000,000</b> for the purpose of establishing an Integrated Record Management System (IRMS). Included in this figure were other equipment purchased such as a server, scanners, computers, laptops and furniture worth Kshs.20 million which were not supported with itemized schedules to enable verification of same. Further, the amount of Kshs.20 million was omitted in the acquisition of assets total balance of Kshs. 45,002,622 for the year under review. Itemized schedules have since been availed. Further the amount of kshs.20million which was omitted in the acquisition of assets total balance of kshs45,002,622 for the year under review have now been included in the amended accounts.	Nathan Mwiti HSCMS	Not Resolved	30th June ,2019

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6.0	<p><b>Pan African Organization of Film Maker (FEPACI)</b>  A Memorandum of Understanding (MOU) was signed on 23<sup>rd</sup> December 2013 between the then Ministry of Sports, Culture and the Arts and the Pan African Federation of Film Makers (FEPACI). According to the MOU, the Ministry was to provide financial resources at Kshs. 84,000,000 annually for four (4) years with effect from 2014/2015 in respect of management and operations of the Secretariat Office in Kenya.</p> <p>The funds were to be disbursed and utilized under the terms and conditions governing the management of public funds.</p> <p>As at the time of audit carried out in December 2018, the Ministry had disbursed a total of Kshs. 334,421,573 as shown below:</p>	The management is finding a way of resolving the issue.	Charles Wambia Director, Administration	Not resolved	30th June, 2019												
6.1	<p><b>Unauthorized Bank Account</b>  FEPACI operated a bank account with Commercial Bank of Africa without National Treasury approval contrary to Section 28(1) of the PFM Act, 2012. The Secretariat was in breach of the law.</p>	The management is finding a way of resolving the issue.	Charles Wambia Director, Administration	Not resolved	30th June, 2019												
6.2	<p><b>Closure of FEPACI Operations in Kenya</b>  FEPACI closed its operations in Kenya on 30 June 2018 and at the time of closure the federation had a bank balance of Kshs. 29,338,898 and cash in hand balance of Kshs. 45,526. No documentary evidence was availed to show the balances were refunded back to the State Department. Further, as at the date of closure of its operations in Kenya on 30 June 2018, an amount of Kshs. 1,858,640 being receivables due from surrendered imprests, rent,</p>	The management is finding a way of resolving the issue.	Charles Wambia Director Administration	Not resolved	30th June, 2019												
	<table border="1"> <thead> <tr> <th>Financial year</th> <th>Amount Kshs.</th> </tr> </thead> <tbody> <tr> <td>2014/2015</td> <td>85,985,637</td> </tr> <tr> <td>2015/2016</td> <td>64,000,000</td> </tr> <tr> <td>2016/2017</td> <td>84,681,554</td> </tr> <tr> <td>2017/2018</td> <td>99,754,382</td> </tr> <tr> <td><b>Total</b></td> <td><b>334,421,573</b></td> </tr> </tbody> </table>	Financial year	Amount Kshs.	2014/2015	85,985,637	2015/2016	64,000,000	2016/2017	84,681,554	2017/2018	99,754,382	<b>Total</b>	<b>334,421,573</b>				
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	<p>water and electricity deposits. The un surrendered imprests included Kshs. 1,044,134 issued per diem to the Secretary General and others. In addition, as at the closure of operations on 30 June 2018 FEPACI had accrued trade and other payables amounting to Kshs. 16,296,026. No explanation was given as to how these debts would be settled.</p>																							
<p><b>6.3</b></p>	<p><b>Procurement of Good and Services</b> An audit review of FEPACI expenditure revealed that an amount of Kshs. 23,710,787 was not properly supported as detailed in the attached Appendix. In the circumstances, the propriety of the expenditure incurred of Kshs. 23,710,783 could not be confirmed. Further, FEPACI did not prepare procurement plans during the four years of operation as required by Section 53 (2) of the Public Procurement and Asset Disposal Act, 2015.</p>	<p>The management is finding a way of resolving the issue.</p>	<p>Charles Wambia Director Administration</p>	<p>Not resolved  30th June ,2019</p>																				
<p><b>6.4</b></p>	<p><b>Irregular Perdiem Payments to a Consultant</b> An amount of Kshs. 928,881 was paid to a Mr Nderitu Muriithi being per diem and airfare while attending FEPACI meetings in South Africa. However, it was noted that the payee was a consultant and therefore did not qualify for per diem payments as listed below:</p> <table border="1" data-bbox="941 1086 1252 1736"> <thead> <tr> <th>Date</th> <th>Cheque No.</th> <th>Payee</th> <th>Details</th> <th>Amount Kshs.</th> </tr> </thead> <tbody> <tr> <td>27/10/2015</td> <td>509 &amp; 483</td> <td>Mr. Nderitu Muriithi</td> <td>Travel to Johannesburg South Africa</td> <td>579,627</td> </tr> <tr> <td>25/9/2015</td> <td>463</td> <td>Mr. Nderitu Muriithi</td> <td>Trip to South Africa</td> <td>331,254</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td>928,881</td> </tr> </tbody> </table> <p>The payment was therefore ineligible and should be refunded back to the State Department.</p>	Date	Cheque No.	Payee	Details	Amount Kshs.	27/10/2015	509 & 483	Mr. Nderitu Muriithi	Travel to Johannesburg South Africa	579,627	25/9/2015	463	Mr. Nderitu Muriithi	Trip to South Africa	331,254	Total				928,881	<p>The management is finding a way of resolving the issue.</p>	<p>Charles Wambia Director Administration</p>	<p>Not resolved  30th June ,2019</p>
Date	Cheque No.	Payee	Details	Amount Kshs.																				
27/10/2015	509 & 483	Mr. Nderitu Muriithi	Travel to Johannesburg South Africa	579,627																				
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Total				928,881																				
<p><b>6.5</b></p>	<p><b>Audit of FEPACI Financial Statements by Private Firms</b> FEPACI did not submit accounts for audit by the Auditor General as required by Section 81(4) of the PFM Act, 2012 despite a clear disclosure in the memorandum of understanding that funds so</p>	<p>The management is finding a way of resolving the issue.</p>	<p>Charles Wambia</p>	<p>Not resolved  30th June ,2019</p>																				

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	<p>disbursed were to be utilized under the terms and conditions governing the management of public funds. As a result, during the four (4) years of operations, FEPACI hired a private audit firm and paid audit fees totalling to Kshs. 3,289,594,00 without seeking approval of the Auditor General. The amount is not a proper charge to public funds.</p> <p>In view of the foregoing, the four year operations of FEPACI have not been within the Public Finance Management Act, 2012 and the accountability of the Kshs. 334,421,573 disbursed to the secretariat could not be confirmed as at 30 June 2018.</p>		<p align="center">Director Administration</p>		
<p align="center"><b>7.0</b></p>	<p><b>Compensation to Employees</b>  During the year under review, the compensation of employees costs increased from Kshs. 150,508,146 in 2016/2017 to Kshs. 270,004,366 resulting to an unexplained difference of Kshs. 119,496,220 or 79.3% increase. The huge increase has not been explained or justified by the management.</p>	<p>The 79.3% increase in compensation of employees was as a result of the Sports Department paying salaries for Culture Department for 7 months (July to January 2017) after the Ministry was split into two State Departments</p>	<p align="center">Robert Tonui  DHRM&amp;D</p>	<p align="center">Not resolved</p>	<p align="center">30th June 2019</p>

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1.	<p><b>Unresolved Prior Year Matters</b>  <b>Uzalendo Festival and Renovation of Three (3) Monuments</b></p> <p>As previously reported, an amount of Kshs.28 Million was disbursed to the National Museums of Kenya by the State Department of Culture and Arts to finance Uzalendo Festival which was to be held at Uhuru Gardens for three (3) days from 10 December, 2016 at a cost of Kshs.20 Million while the balance of Kshs.8 million was to cater for the renovation of monuments.</p> <p>The receipts and invoices to support the total expenditure of Kshs.28 million were not availed for audit. A review of the position in 2017/2018 revealed that the supporting document were still outstanding.</p>	<p>It is true:  National Museums of Kenya contracted Moving Media Ltd as event organizers of the Uzalendo festival at a cost of Kshs.20 million and payments were made as stipulated in the general condition of the contract and no other expenses were incurred outside the contracted amount. The payment vouchers, contract agreement and the invoices have been availed for audit verification</p> <p>In addition, with regard to Kshs.8 million that was meant for rehabilitation of three monuments, I would like to state as follows:  That management was facing emergencies due to the near collapse of the Ainsworth building that houses the Directorate of Sites and Monuments and the terrorism alerts on public spaces. Kshs.1,663,315 were utilized for rehabilitation of Ainsworth building and Kshs.4,193,300.20 was utilized to construct the perimeter wall in order to mitigate the threats.</p>	<p>Dr.  Mzalendo Kibunjia  DG</p>	<p>Not resolved</p>	<p>30th June ,2019</p>
2.	<p><b>Unsupported Pending Bill</b></p> <p>As previously reported, an amount of Kshs. 6,782,758 paid on 27 June 2017 to the Standard Group Ltd as balance for the Smithsonian Kenya Mambo Poa Festival and hosting Radio Talk Shows held in May and June 2014. It was then noted that the invoices worth Kshs. 7,868,000 attached to the payment voucher dated back to the year 2014/2015 and had not been appearing in the list of Pending Bills.</p>	<p>As indicated in our response for 2016/2017 PAC report para. 388;  The payment voucher of Kshs. 6,782,758 paid to the Standard Group Ltd was a pending bill that had not been included in the financial statements of the Ministry of Sports, Culture and the Arts in the subsequent</p>	<p>Stephen Muthuma  CFO</p>	<p>Not resolved</p>	<p>30th June ,2019</p>

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	<p>To date, the validity and propriety of the expenditure of Kshs.6,782,758 cannot be confirmed.</p>	<p>years 2014/2015 and 2015/2016. However, the payment voucher is supported by the AIE holder certifying the payment and also a space order was availed for audit verification</p>			<p>30th June 2019</p>																									
<p><b>1</b></p>	<p><b>Key Audit Matters</b>  <b>Other Matter</b>  <b>Budget and Budgetary Performance Receipts</b></p> <p>Actual revenue realized amounted to Kshs. 3,548,177,895 against a budget of Kshs. 3,580,611,123 resulting to a shortfall of Kshs 32,433,228 or 1%.</p> <table border="1" data-bbox="662 488 938 1223"> <thead> <tr> <th>Receipts</th> <th>Budget Kshs.</th> <th>Actual Kshs.</th> <th>Excess/(Shortfall) Kshs.</th> <th>Variance %</th> </tr> </thead> <tbody> <tr> <td>Tax Receipts</td> <td>8,600,000</td> <td>8,600,000</td> <td>-</td> <td>-</td> </tr> <tr> <td>Exchequer releases</td> <td>3,570,011,123</td> <td>3,537,631,985</td> <td>(32,379,138)</td> <td>17</td> </tr> <tr> <td>Other Releases</td> <td>2,000,000</td> <td>1,945,910</td> <td>(54,090)</td> <td>3</td> </tr> <tr> <td><b>Total</b></td> <td><b>3,580,611,123</b></td> <td><b>3,548,177,895</b></td> <td><b>(32,433,228)</b></td> <td><b>1</b></td> </tr> </tbody> </table> <p>The shortfall in budgeted receipts of Kshs. 32,433,228 implies that some activities of the State Department were not achieved as planned.</p>	Receipts	Budget Kshs.	Actual Kshs.	Excess/(Shortfall) Kshs.	Variance %	Tax Receipts	8,600,000	8,600,000	-	-	Exchequer releases	3,570,011,123	3,537,631,985	(32,379,138)	17	Other Releases	2,000,000	1,945,910	(54,090)	3	<b>Total</b>	<b>3,580,611,123</b>	<b>3,548,177,895</b>	<b>(32,433,228)</b>	<b>1</b>	<p>It is true that actual revenue realized amounted to Kshs. 3,548,177,895 resulting in a shortfall of Kshs. 32,433,228 (1%).</p> <p>I would like to state that the shortfall of Kshs. 32,379,138 was mainly occasioned by non-receipt of exchequer.</p> <p>It is worth noting that the Department managed to collect Appropriations in Aid (AIA) amounting to Kshs. 1,945,910 (99%) of the budget (Kshs.2000,000) with only a shortfall of Kshs. 54,090 as compared to the previous year's collection of Kshs. 1,483,742(74%).</p>	<p>Stephen Muthuma CFO</p>	<p>Not resolved</p>	<p>30th June 2019</p>
Receipts	Budget Kshs.	Actual Kshs.	Excess/(Shortfall) Kshs.	Variance %																										
Tax Receipts	8,600,000	8,600,000	-	-																										
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<b>Total</b>	<b>3,580,611,123</b>	<b>3,548,177,895</b>	<b>(32,433,228)</b>	<b>1</b>																										
<p><b>2.</b></p>	<p><b>Expenditure</b>  Actual expenditure amounted to Kshs. 3,543,313 against the approved budget of Kshs. 3,580,611,123 resulting in an under expenditure of Kshs 36,650,810 or 1% as follows:</p>	<p>It is true that the actual expenditure during the year under review amounted to Kshs. 3,543,313 against</p>	<p>Stephen Muthuma CFO</p>	<p>Not resolved</p>	<p>30th June 2019</p>																									

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Expenditure	Budget Kshs.	Actual Kshs.	Over/(Under) Kshs.	Variance %
Compensation of employees	270,217,896	270,004,366	213,530	0
Use of goods and services	433,887,820	400,487,058	33,400,762	8
Transfers to other government units	281,415,756	281,753,350	(3,376,789)	0
Other grants and transfers	1,045,000	1,045,000		0
Social Security Benefits	11,607,080	9,886,918	1,720,162	15
Acquisition of assets	496,957,666	45,002,622	4,693,144	8
<b>Total</b>	<b>3,580,611,123</b>	<b>3,543,960,314</b>	<b>36,650,809</b>	<b>1</b>

**Expenditure**  
Actual expenditure amounted to Kshs. 3,543,313 against the approved budget of Kshs. 3,580,611,123 resulting in an under expenditure of Kshs 36,650,810 or 1% as follows:

The under expenditure implies that the budgeted activities of the State Department were not achieved as planned.

CFO

the approved budget of Kshs. 3,580,611,123 resulting to an under expenditure of Kshs. 36,650,810 (1%). This under expenditure resulted from non-receipt of exchequer and long procurement procedures.

It is worth noting that the Ministry was able to absorb 99% of the budgeted expenditure and therefore it managed to undertake almost all the activities the budgeted funds were meant for.



**Josephita O. Mukobe, (Ms), CBS**  
Principal Secretary



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

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**ANNEX I – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding	Comments
				Balance 2019	
	A	B	C	d=a-c	
Construction of civil works					
HARDREM GENERAL MERCHANTS	29,500.00	2017/2018	29,500.00	-	Insufficient Funds
Sub-Total	29,500.00		29,500.00	-	
Supply of goods					
FINECOM SUPPLIES AGENCY	340,000.00	2013/2014	340,000.00	-	Insufficient Funds
FINECOM SUPPLIES AGENCY	492,000.00	2013/2014	492,000.00	-	Insufficient Funds
MOUDLEEN GENERAL MERCHANTS	360,000.00	2013/2014	360,000.00	-	Insufficient Funds

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	A	B	C	d=a-c	
AMUMBI BUSINESS SOLUTIONS	77,000.00	2017/2018	77,000.00	-	Insufficient Funds
E-HUB AFRICA LTD	115,000.00	2017/2018	115,000.00	-	Insufficient Funds
INVEX KENYA LTD	600,000.00	2016/2017	600,000.00	-	Insufficient Funds
NGUMA DISTRIBUTIONS	232,000.00	2017/2018	-	232,000.00	Insufficient Funds
MFI SOLUTION	399,501.00	2016/2017		399,501.00	Insufficient Funds
CHEMMCOM AGENCIES	160,001.00	2017/2018	160,001.00	-	Insufficient Funds
FREBTECH OFFICE SOLUTIONS	800,050.00	2017/2018	800,050.00	-	Insufficient Funds
PHOSOTA VENTURES	75,600.00	2017/2018	75,600.00	-	Insufficient Funds
NALUNET AGENCIES	986,400.00	2017/2018	986,400.00	-	Insufficient Funds
SAOLA CONTRACTORS AND TRADERS LTD	533,000.00	2017/2018	533,000.00	-	Insufficient Funds
EWANA TRADERS	49,000.00	2017/2018	49,000.00	-	Insufficient Funds
EZAKARINA CO. LTD	60,000.00	2017/2018	60,000.00	-	Insufficient Funds
SHAWTEW AGENCIES	98,615.00	2017/2018	98,615.00	-	Insufficient Funds
REX KIOSK	130,860.00	2017/2018	130,860.00	-	Insufficient Funds
KINGSLEY VENTURES SERVICES	44,000.00	2017/2018	44,000.00	-	Insufficient Funds
SULEST SERVICES AND SUPPLIES	491,200.00	2017/2018	491,200.00	-	Insufficient Funds
SIFRA TOUCH SERVICES LTD	286,500.00	2017/2018	286,500.00	-	Insufficient Funds

**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding		Comments
				Balance 2019	d=a-c	
SPATRADE KENYA LIMITED	A 148,890.00	B 2017/2018	C 148,890.00		d=a-c -	Insufficient Funds
DIGITA LADIES CO. LTD	981,750.00	2017/2018	981,750.00		-	Insufficient Funds
DENNLYN LOGISTICS	1,043,000.00	2017/2018	1,043,000.00		-	Insufficient Funds
BUNIX LIMITED	500,000.00	2017/2018	500,000.00		-	Insufficient Funds
ISAKEM GENERAL SUPPLIES	110,000.00	2017/2018	110,000.00		-	Insufficient Funds
XENOPE ENTERPRSES	88,750.00	2017/2018	88,750.00		-	Insufficient Funds
VINYAKI 2015 ENTERPRISES	80,000.00	2017/2018	80,000.00		-	Insufficient Funds
HOGWALTS SERVICES	177,500.00	2017/2018	177,500.00		-	Insufficient Funds
ONE SOURCE COMPANY LIMITED	180,000.00	2017/2018	180,000.00		-	Insufficient Funds
GEOKEY GENERAL AGENCIES LTD	135,000.00	2017/2018	135,000.00		-	Insufficient Funds
TUSKER MATTRESSES LTD	200,000.00	2017/2018	200,000.00		-	Insufficient Funds
JUMO ENTERPRISES	142,073.00		-		142,073.00	Insufficient Funds
MARKI INVESTMENTS	51,889.00				51,889.00	Insufficient Funds
HILLROY MERCHANTS	69,000.00	2016/2017	69,000.00		-	Insufficient Funds
HUBLINK AGENCIES	68,700.00		68,700.00		-	Insufficient Funds
SIFRA TOUCH SERVICES LTD	493,500.00		493,500.00		-	Insufficient Funds
KENYA PUBLISHERS ASSOCIATION		2018/2019			69,500.00	Insufficient Funds

**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	A	B	C	d=a-c	
ANDRADA SUPPLIERS		2018/2019		78,000.00	Insufficient Funds
RICONET LTD		2018/2019		84,800.00	Insufficient Funds
SAFARI DRY CLEANERS LTD		2018/2019		120,000.00	Insufficient Funds
DEE & MANOR LTD		2018/2019		295,000.00	Insufficient Funds
ONE SOURCE COMPANY LIMITED		2018/2019		640,000.00	Insufficient Funds
RUBET INVESTMENTS		2018/2019		1,199,390.00	Insufficient Funds
NEELASH ENTERPRISES		2018/2019		242,020.00	Insufficient Funds
JOELY GENERAL SUPPLIES		2018/2019		464,400.00	Insufficient Funds
VIABLE DECO SOLUTIONS		2018/2019		5,200,000.00	Insufficient Funds
LEEB AGENCIES	494,000.00	2017/2018	494,000.00	-	Insufficient Funds
<b>Sub-Total</b>	<b>15,229,479.00</b>		<b>14,404,016.00</b>	<b>10,851,073.00</b>	
<b>Supply of services</b>					
NAIROBI CITY COUNTY	89,000.00	2016/2017	89,000.00	-	Insufficient Funds
NAIROBI CITY COUNTY	788,944.00	2016/2017	788,944.00	-	Insufficient Funds
NAIROBI CITY COUNTY	211,056.00	2016/2017	211,056.00	-	Insufficient Funds
MACRO INTEL SYSTEM	459,400.00			459,400.00	Insufficient Funds
MICROFILM EQUIPMENT	660,000.00	2014/2015	660,000.00	-	Insufficient Funds

**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	A	B	C	d=a-c	
MICROFILM EQUIPMENT	660,000.00	2013/2014	660,000.00	-	Insufficient Funds
MICROFILM EQUIPMENT	660,000.00			660,000.00	Insufficient Funds
KENYA RE-INSURANCE	9,623,247.25	2016/2017	9,623,247.25	-	Insufficient Funds
STANDARD GROUP	14,596,147.50	2014/2015	-	14,596,147.50	Insufficient Funds
POSTAL CORPORATION OF KENYA	11,934,149.00	2014/2015	11,934,149.00	-	Insufficient Funds
NDENGA INVESTMENTS	1,329,372.00	2017/2018	1,329,372.00	-	Insufficient Funds
TRAVEL PLAZA	335,540.00	2017/2018	335,540.00	-	Insufficient Funds
GREENBAY TRAVEL	272,665.00	2017/2018	272,665.00	-	Insufficient Funds
TUSMO TRAVEL	282,830.00	2017/2018	282,830.00	-	Insufficient Funds
GREENBAY TRAVEL	337,575.00	2017/2018	337,575.00	-	Insufficient Funds
AFRICAN TOUCH SAFARIS	182,910.00	2017/2018	182,910.00	-	Insufficient Funds
TRAVEL PLAZA	444,541.00	2017/2018	444,541.00	-	Insufficient Funds
TUSMO TRAVEL	108,180.00	2017/2018	108,180.00	-	Insufficient Funds
TUSMO TRAVEL	108,700.00	2017/2018	108,700.00	-	Insufficient Funds
ENVIROFIT CONSULTANTS	57,420.00	2017/2018		57,420.00	Insufficient Funds
GRUPEWORTH AUTOWORLD	280,000.00	2017/2018	280,000.00	-	Insufficient Funds
THREE RINGS COMPANY	210,000.00	2013/2014	210,000.00	-	Insufficient Funds

**STATE DEPARTMENT FOR CULTURE AND HERITAGE**

**Reports and Financial Statements  
For the year ended June 30, 2019**

Supplier of Goods or Services	Original Amount A	Date Contracted B	Amount Paid To-Date C	Outstanding Balance 2019	
				d=a-c	Comments
KENYA LIBRARIES AND INFORMATION SERVICES CONSORTIUM	270,000.00	2017/2018	270,000.00	-	Insufficient Funds
ICE CLEAN CARE GROUP COMP LTD	150,836.00	2017/2018	150,836.00	-	Insufficient Funds
LAKE NAIVASHA PARONAMA PARK	75,000.00	2017/2018		75,000.00	Insufficient Funds
URSYIA LIMITED	23,407.00	2017/2018	23,407.00	-	Insufficient Funds
URSYIA LIMITED	6,670.00	2017/2018	6,670.00	-	Insufficient Funds
UNESCO	59,300.00			59,300.00	Insufficient Funds
NATIONAL BOOK DEVELOPMENT COUNCIL	60,000.00	2017/2018		60,000.00	Insufficient Funds
LAVINGTON SECURITY LTD	171,000.00	2017/2018	171,000.00	-	Insufficient Funds
LAVINGTON SECURITY LTD	171,000.00	2017/2018	171,000.00	-	Insufficient Funds
FRATECH MOTORS LTD	294,000.00	2017/2018	294,000.00	-	Insufficient Funds
MEDIA ONE LIMITED	98,160.00	2017/2018	98,160.00	-	Insufficient Funds
NAIROBI CITY COUNTY	4,000,000.00	2015/2016	4,000,000.00	-	Insufficient Funds
TRAVEL PLAZA LIMITED	292,000.00	2017/2018	292,000.00	-	Insufficient Funds
GLACIER EAST AFRICA	38,000.00	2017/2018	38,000.00	-	Insufficient Funds
ZOETECH BUSINESS SOLUTION	1,592,000.00	2016/2017	1,592,000.00	-	Insufficient Funds
THREE RINGS COMPANY	210,000.00	2013/2014	210,000.00	-	Insufficient Funds

**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Supplier of Goods or Services	Original Amount A	Date Contracted B	Amount Paid To-Date C	Outstanding Balance 2019		Comments
				d=a-c		
KENYA SAFARI LODGES AND HOTELS	175,000.00	2017/2018	175,000.00	-		Insufficient Funds
NAIROBI CITY COUNTY	575,000.00	2015/2016	575,000.00	-		Insufficient Funds
TEEGEE ENTERPRISES LTD	198,000.00	2017/2018	198,000.00	-		Insufficient Funds
JUBILLY TOURS AND TRAVEL	21,150.00		21,150.00	-		Insufficient Funds
GRAPHIC VILLA AGENCIES	138,000.00	2017/2018	138,000.00	-		Insufficient Funds
NATIONAL SOCIAL SECURITY FUND	2,859,168.00		2,859,168.00	-		Insufficient Funds
LAVINGTON SECURITY LTD	228,000.00	2017/2018	228,000.00	-		Insufficient Funds
AFRICAN TOUCH SAFARIS	202,515.00	2017/2018	202,515.00	-		Insufficient Funds
FRATECH MOTORS LTD	488,900.00	2017/2018	488,900.00	-		Insufficient Funds
TRAVEL PLAZA LIMITED	115,000.00	2017/2018	115,000.00	-		Insufficient Funds
FRATECH MOTORS LTD	148,900.00	2017/2018	148,900.00	-		Insufficient Funds
COOPERATIVE BANK OF KENYA LTD	1,042,004.80		1,042,004.80	-		Insufficient Funds
COOPERATIVE BANK OF KENYA LTD	1,159,536.00		1,159,536.00	-		Insufficient Funds
TRAVEL PLAZA	96,893.00	2017/2018	96,893.00	-		Insufficient Funds
AFRICAN TOUCH SAFARIS	340,705.00	2017/2018	340,705.00	-		Insufficient Funds

**STATE DEPARTMENT FOR CULTURE AND HERITAGE**

**Reports and Financial Statements  
For the year ended June 30, 2019**

Supplier of Goods or Services	Original Amount A	Date Contracted B	Amount Paid To-Date c	Outstanding Balance 2019 d=a-c	Comments
AFRICAN TOUCH SAFARIS	223,300.00	2017/2018	223,300.00	-	Insufficient Funds
GREENBAY TRAVEL	117,470.00	2017/2018	117,470.00	-	Insufficient Funds
BIGMAN TRAVEL		2018/2019		200,000.00	Insufficient Funds
TUSMO TRAVEL		2018/2019		31,500.00	Insufficient Funds
TUSMO TRAVEL		2018/2019		72,800.00	Insufficient Funds
TUSMO TRAVEL		2018/2019		39,550.00	Insufficient Funds
BIGMAN TRAVEL		2018/2019		350,500.00	Insufficient Funds
BIGMAN TRAVEL		2018/2019		958,200.00	Insufficient Funds
GROUPEWORTH AUTOWORLD		2018/2019		280,000.00	Insufficient Funds
WESTERN STAR HOTEL		2018/2019		232,758.60	Insufficient Funds
FRIENDS HOTEL KAKAMEGA		2018/2019		180,000.00	Insufficient Funds
SPORTS INTERNATIONAL		2018/2019		420,000.00	Insufficient Funds
KENYA BROADCASTING CORPORATION		2018/2019		680,000.00	Insufficient Funds
KENYA SCHOOL OF GOVERNMENT, BARINGO		2018/2019		150,000.00	Insufficient Funds
KENYA SCHOOL OF GOVERNMENT, MOMBASA		2018/2019		255,200.00	Insufficient Funds
LAKE NAIVASHA RESORT LTD		2018/2019		85,500.00	Insufficient Funds
KENYA SCH OF GOVERNMENT		2018/2019		460,520.00	Insufficient Funds

**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

ICPAK NAIROBI		2018/2019		70,000.00	Insufficient Funds
INTERCONTINENTAL NAIROBI		2018/2019		135,000.00	Insufficient Funds
KNIGHT FRANK, KENCOM HSE		2018/2019		8,908,123.00	Insufficient Funds
Sub-Total	58,990,359.55		42,386,429.05	30,824,582.10	
Grand Total	74,249,338.55		56,819,945.05	41,675,655.10	

## ANNEX 2

## Outstanding Imprest Register

From Date: 01-JUL-18		To: 30-JUN-19		For: State	
Department for Heritage					
PF/No	Particulars	Designation	Amount	Under-surrender	
1982060882	JEDDY MBINYA KATHYAKA WAMBUJA	SDH SENIOR CULT OFF	88400	400.00	
1991100322	JOHNSTONE MUTISYA MUTHOKA	SDICTL SCMO I	20000	20,000.00	
1995028823	PAMELA NYABOKE ONGWAE	SDAC DEP CHEIE ECON	76500	900.00	
1996121852	ROBERT IONJUI	N.A	50800	400.00	
2004023262	NELSON MOSE OSIORU	N.A	76500	900.00	
2007011117	LOUISSA OCHERE OJWACKA	N.A	73800	600.00	
2007075844	CALISTUS MWOKA MUSIOMI	SDH SENIOR CULT OFF	345200	200.00	
2016007971	LAGAT KIPROP IVAN	SDH DIR CUL SER	67400	200.00	
	TOTAL			23,600.00	

**ANNEX 3**

<b>SCHEDULE FOR RETENTIONS AND DEPOSITS AS AT 30TH JUNE 2019</b>						
<b>RETENTION</b>						
S/NO	FROM WHOM	ACCOUNT NO.	TOTAL RECEIPTS	TOTAL PAYMENTS	BAL. (Kshs)	
1	NINJAH ENTERPRISES	4-450-0000-7320201	1,600.00	-	1,600.00	
2	GIBB AFRICA	4-450-0000-7310101	147,941.80	-	147,941.80	
3	CELL ARC SYSTEM	4-450-0000-7310101	485,000.00	-	485,000.00	
4	ROMCON AGENCIES	4-450-0000-7310101	450,000.00	-	450,000.00	
5	SAVOY CONTRACTORS	4-450-0000-7320201	1,600,000.00	-	1,600,000.00	
6	WONDER WORKS	4-450-0000-7320201	128,998.45	-	128,998.45	
7	CITROLAM CONSTRUCTION	4-450-0000-7320201	752,022.70	-	752,022.70	
8	JOLEMAC FIRE	4-450-0000-7320201	10.05	-	10.05	
9	WESTLIFE CONTRACTORS	4-450-0000-7320201	99,999.95	-	99,999.95	
10	SOIN GENERAL MERCHANTS	4-450-0000-7320201	376,410.00	-	376,410.00	
11	KOKOMO INVESTMENTS	4-450-0000-7320201	56,700.70	-	56,700.70	
			<b>TOTAL</b>		<b>4,098,683.65</b>	
<b>DEPOSITS</b>						
1	COMMUNICATION AUTHORITY	4-450-0000-7310101	60,000.00	-	60,000.00	
2	NAIROBI CITY WATER & SEWERAGE	4-450-0000-7310101	820.00	-	820.00	
3	ETHICS & ANTI-CORRUPTION COM	4-450-0000-7310101	3,011,500.00	2,900,000.00	111,500.00	
4	FLOOD MITIGATION PROJECT	4-450-0000-7310101	104,000.00	-	104,000.00	
5	CONTRIBUTION TO ICH	4-450-0000-7310101	40,074.90	-	40,074.90	
6	JIRANI WOMEN GROUP	4-450-0000-7310101	55,000.00	-	55,000.00	
7	PUBLIC WORKS	4-450-0000-7310101	100,000.00	-	100,000.00	
8	GRANTS TO CULTURAL GROUPS	4-450-0000-6550101	10,000.00	-	10,000.00	
9	K.C.B	4-450-0000-7320201	303,658.50	279,394.15	24,264.35	
10	CABINET OFFICE	4-450-0000-6550101	1,102,101.00	1,083,000.00	19,101.00	
11	MEMBERSHIP FEE- I.C.A & A.C.A.F	4-450-0000-6550101	110,668.00	-	110,668.00	
12	KENYA RAILWAYS	4-450-0000-7310101	10,464,251.70	10,254,315.00	209,936.70	
13	STANDARD GAUGE RAILWAYS	4-450-0000-7310101	3,052,350.00	3,048,000.00	4,350.00	
14	PS MINISTRY OF MINING	4-450-0000-7310101	9,630,000.00	9,368,715.75	261,284.25	

15	U.N.E.S.C.O	4-450-0000-7310101	7,373,021.60	7,371,291.60	1,730.00
16	KENYA URBAN ROADS AUTHORITY	4-450-0000-7310101	6,213,680.00	6,191,200.00	22,480.00
17	KENYA FILM CLASSIFICATION BOARD	4-450-0000-7310101	15,350,000.00	15,101,056.00	248,944.00
18	KENYA BUREAU OF STANDARDS	4-450-0000-7310101	1,320,948.00	1,320,940.00	8.00
19	KENYA NATIONAL LIB. SERVICES	4-450-0000-7310101	1,500,000.00	1,283,600.00	216,400.00
20	AGRI. SECTOR DEV. PROG.	4-450-0000-7310101	362,000.00	352,000.00	10,000.00
21	NATIONAL GOV'T AFF. ACTION	4-450-0000-7310101	6,288,420.00	6,287,620.00	800.00
22	KENYA RURAL ROADS AUTHORITY	4-450-0000-7310101	3,361,638.00	3,360,981.00	657.00
23	PS, CULTURE & HERITAGE(SAL. I	4-450-0000-7310101	199,183.80	-	199,183.80
24	RECEIPTS OF TENDER FEES (AS CC	4-450-0000-7310101	43,000.00	43,360.00	(179.05)
25	KENYATTA NATIONAL HOSPITAL	4-450-0000-7310101	431,180.95	431,360.00	2,350.00
26	SDH RECURRENT CASH BOOK	4-450-0000-7310101	2,350.00	2,350.00	994.00
27	UNSPENT BAL	4-450-0000-7310101	994.00	994.00	136,500.00
28	RECEIPTS OF FUNDS	4-450-0000-7310101	136,500.00	136,500.00	200,000.00
29	RECEIPTS OF FUNDS	4-450-0000-7310101	200,000.00	200,000.00	800,000.00
30	RECEIPTS OF FUNDS	4-450-0000-7310101	800,000.00	800,000.00	1,917,100.00
31	RECEIPTS OF FUNDS	4-450-0000-7310101	1,917,100.00	1,917,100.00	565,838.85
32	SALARY REVENUE RECOVERY	4-450-0000-7310101	565,838.85	565,838.85	5,652,519.60
33	ACCOUNT TRANSFER	4-450-0000-7310101	5,652,519.60	5,652,519.60	10,146,385.00
34	STATE DEPT OF SPORT THIMLICH	4-450-0000-7310101	10,146,385.00	10,146,385.00	1,052,260.00
35	KENYA FILM SCHOOL	4-450-0000-7310101	1,052,260.00	1,052,260.00	22,327,970.40
				<b>TOTAL</b>	<b>22,327,970.40</b>
				<b>GRAND TOTAL</b>	<b>26,426,654.05</b>
<b>RECEIPT OF TENDER FEES</b>					
S/NO	FROM WHOM	RECEIPT NO.	DATED	AMOUNT	
1	FUNAN CONSTRUCTION CO. LTD	9969367	5/5/2017	1,000.00	
2	KARBURN CONSTRUCTION CO.	9969368	5/5/2017	1,000.00	
3	TEMCO CONSTRUCTION CO.	9969369	9/5/2017	1,000.00	
4	CASPIAN HOLDINGS	9969370	9/5/2017	1,000.00	
5	SEMILIKY CONSTRUCTION LTD	9969371	9/5/2017	1,000.00	

6	MATLEX TRADING AGENCIES	9969372	9/5/2017	1,000.00
7	SAPATH ELECTRICALS	9969373	9/5/2017	1,000.00
8	PAVETNAS CONSTRUCTION LTD	9969374	9/5/2017	1,000.00
9	PARJOY SYSTEMS LTD	9969394	9/5/2017	1,000.00
10	GOLDEN PEBBLES CONTRUCTION CO	9969295	9/5/2017	1,000.00
11	KAROZA AGENCIES	9969375	15/05/17	1,000.00
12	LEVEL AGENCIES	9969376	15/05/17	1,000.00
13	TRIUMP HOLDING GROUP LTD	9969377	15/05/17	1,000.00
14	LISTER COMPANY LTD	9969378	15/05/17	1,000.00
15	SAPHINE BUSINESS SOLUTIONS	9969379	15/05/17	1,000.00
16	SMAGON ENTERPRISES	9969380	15/05/17	1,000.00
17	MORSAM SOLUTIONS	9969381	15/05/17	1,000.00
18	CHARTECH INVESTMENT	9969382	15/05/17	1,000.00
19	JONESA ENTERPRISES LTD	9969383	15/05/17	1,000.00
20	KYEKA ENTERPRISES LTD	9969384	15/05/17	1,000.00
21	TESLACOM LTD	9969351	16/03/17	1,000.00
22	INSTA CONSTRUCTION LTD	9969352	16/03/17	1,000.00
23	PETIAN INVESTMENT LTD	9969353	16/03/17	1,000.00
24	LEMONO ENERGY VENTURES LTD	9969354	16/03/17	1,000.00
25	CENTRAL POINT INVESTMENTS	9969355	16/03/17	1,000.00
26	FOURIER & HOWARD LTD	9969356	16/03/17	1,000.00
27	BRISTEN ENTERPRISES LTD	9969357	16/03/17	1,000.00
28	BRENT E.A. SUPPLIES LTD	9969358	16/03/17	1,000.00
29	BAREK ENG. & CONTRUCTION LTD	9969359	16/03/17	1,000.00
30	HOMEBOYZ ENTERTAINMENT LTD	9969360	16/03/17	1,000.00
31	ELPHASE POWER ENG. LTD	9969361	29/03/17	1,000.00
32	OPTIMAL COMPANY LTD	9969362	29/03/17	1,000.00
33	INTELLIHUB TECHNOLOGY SYSTEMS	9969363	29/03/17	1,000.00
34	ONION TECHNOLOGY SOLUTION LTD	9969364	29/03/17	1,000.00
35	GRAVITY SOLUTIONS LTD	9969365	29/03/17	1,000.00
36	ARGYLE BUSINESS SYSTEMS LTD	9969366	29/03/17	1,000.00

37	M.F.I. OFFICE SOLUTIONS	9969424	23/04/18	1,000.00	
38	TELKOM KENYA LTD	9969425	25/04/18	1,000.00	
39	TELKOM KENYA LTD	9969426	25/04/18	1,000.00	
40	LIQUID TELCOM	9969427	26/04/18	1,000.00	
41	LIQUID TELCOM	9969428	26/04/18	1,000.00	
42	INTERNET SOLUTION/ACCESS KENYA	9969429	27/04/18	1,000.00	
43	INTERNET SOLUTION/ACCESS KENYA	9969430	27/04/18	1,000.00	
	<b>TOTAL</b>			<b>43,000.00</b>	

**MINISTRY OF SPORTS, CULTURE AND HERITAGE**  
**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2018/2019
Land				
Buildings and structures	42,488,994	42,048,000		84,536,994
Transport equipment	47,988,934	10,986,000		58,974,934
Office equipment, furniture and fittings	3,749,999	17,048,612		20,798,611
ICT Equipment				
Machinery and Equipment	59,171,462	792,000		59,963,462
Biological assets				
Infrastructure Assets- Roads, Rails				
Heritage and cultural assets				
Intangible assets				
Work in Progress				
<b>Total</b>	<b>153,399,389</b>	<b>70,874,612</b>		<b>224,274,001</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 9 on acquisition of assets during the year.

**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**ANNEX 5- LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT OF ARTS AND CULTURE.**

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

<b>Description</b>	<b>Recurrent Kshs</b>	<b>Development Kshs</b>	<b>2018-2019 Kshs</b>
<b>Transfers to SAGAs and SCs</b>			
Kenya Cultural Centre	40,000,000	10,000,000	50,000,000
Kenya Film Commission	119,422,000	7,500,000	126,922,000
Kenya Film Classification Board	440,303,500	30,000,000	470,303,500
Kenya National Library Services	679,070,000	300,000,000	979,070,000
Institute of Primate Research	28,500,000	40,000,000	68,500,000
National Museum Of Kenya	1,201,600,000	325,000,000	1,526,600,000
National Product Industry	40,000,000	10,000,000	50,000,000
Kenya Film School	72,496,321	-	72,496,321
<b>TOTAL</b>	<b>2,621,391,821.00</b>	<b>722,500,000</b>	<b>3,343,891,821</b>

*NB: Ksh. 72,496,321 for Kenya Film School was expended at the Headquarters since the entity is not self-reporting.*

**STATE DEPARTMENT FOR CULTURE AND HERITAGE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**ANNEX 6- REPORTS GENERATED FROM IFMIS**

Find financial Reports Generated from IFMIS attached as appendices to these financial statements.

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

**ANNEXURES**

- ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE
- ANNEX 2 - ANALYSIS OF OUTSTANDING IMPREST
- ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES
- ANNEX 4 - SUMMARY OF FIXED ASSET REGISTER
- ANNEX 5 - LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT OF ARTS AND CULTURE
- ANNEX 6 - REPORTS GENERATED FROM IFMIS
- ANNEX 7 - PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

TRANSFER TO OTHER GOVERNMENT AGENCIES						
KENYA NATIONAL LIBRARY SERVICES IFMIS NO 68904				RECURRENT	DEVELOPMENT	
	4TH QUARTER		183,747,500.00			183,747,500.00
	3RD QUARTER		165,107,500.00	150,000,000.00		315,107,500.00
	2ND QUARTER		165,107,500.00	150,000,000.00		315,107,500.00
	1ST QUARTER		165,107,500.00			165,107,500.00
			679,070,000.00	300,000,000.00		979,070,000.00
KENYA CULTURAL CENTRE IFMIS NO 31931						
	4TH QUARTER		10,000,000.00			10,000,000.00
	3RD QUARTER		10,000,000.00	5,000,000.00		15,000,000.00
	2ND QUARTER		10,000,000.00	5,000,000.00		15,000,000.00
	1ST QUARTER		10,000,000.00			10,000,000.00
			40,000,000.00	10,000,000.00		50,000,000.00
KENYA FILM COMMISSION IFMIS NO 20159						
	4TH QUARTER		29,855,500.00	7,500,000.00		37,355,500.00
	3RD QUARTER		29,855,500.00			29,855,500.00
	2ND QUARTER		29,855,500.00			29,855,500.00
	1ST QUARTER		29,855,500.00			29,855,500.00
			119,422,000.00	7,500,000.00		126,922,000.00
KENYA FILM CLASSIFICATION BOARD IFMIS NO 95452						
	4TH QUARTER		121,588,650.00			121,588,650.00
	3RD QUARTER		110,037,550.00	15,000,000.00		125,037,550.00
	2ND QUARTER		98,588,650.00			98,588,650.00
	1ST QUARTER		110,088,650.00	15,000,000.00		125,088,650.00
			440,303,500.00	30,000,000.00		470,303,500.00
INSTITUTE OF PRIMATE RESEARCH IFMIS NO 95962						
	4TH QUARTER		7,125,000.00			7,125,000.00
	3RD QUARTER		7,125,000.00	20,000,000.00		27,125,000.00
	2ND QUARTER		7,125,000.00	20,000,000.00		27,125,000.00
	1ST QUARTER		7,125,000.00			7,125,000.00

			28,500,000.00	40,000,000.00	68,500,000.00
<b>NATIONAL MUSEUM OF KENYA IFMIS NO 5117</b>					
	4TH QUARTER		487,900,000.00		487,900,000.00
	3RD QUARTER		237,900,000.00	162,500,000.00	400,400,000.00
	2ND QUARTER		237,900,000.00		237,900,000.00
	1ST QUARTER		237,900,000.00	162,500,000.00	400,400,000.00
			1,201,600,000.00	325,000,000.00	1,526,600,000.00
<b>NMK- NATIONAL PRODUCT IFMIS NO 790052</b>					
	4TH QUARTER		25,000,000.00		25,000,000.00
	3RD QUARTER		5,000,000.00	5,000,000.00	10,000,000.00
	2ND QUARTER		5,000,000.00	5,000,000.00	10,000,000.00
	1ST QUARTER		5,000,000.00		5,000,000.00
			40,000,000.00	10,000,000.00	50,000,000.00
<b>KENYA FILM SCHOOL</b>					
			72,496,321.00		72,496,321.00
		<b>GRAND TOTAL</b>	2,621,391,821.00	722,500,000.00	3,343,891,821.00

**NATIONAL MUSEUMS OF KENYA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2019**

**ENTITY NAME: National Museums of Kenya**  
**Break down of Transfers from the State Department for Culture and Heritage**  
**FY 18/19**  
**c. Development Funds**

	<u>Bank Statement Date</u>	<u>Amount (Kshs)</u>	<u>Indicate the FY to which the amounts relate</u>
Ministry of Sports, Culture and Heritage	5.10.2018	162,500,000	2018/2019
Ministry of Sports, Culture and Heritage	23.10.2018	20,000,000	2018/2019
Ministry of Sports, Culture and Heritage	23.10.2018	20,000,000	2018/2019
Ministry of Sports, Culture and Heritage	28.01.2019	162,500,000	2018/2019
Ministry of Sports , Culture and Heritage	10.05.2019	5,000,000	2018/2019
Ministry of Sports, Culture and Heritage	25.06.2019	20,000,000	2018/2019
Ministry of Sports, Culture and Heritage	25.06.2019	5,000,000	2018/2019
Ministry of Sports, Culture and Heritage	5.07.2019	20,000,000	2018/2019
<b>Total</b>		<b>415,000,000</b>	

**NOTES:**


1. The National Museums of Kenya Confirms receipt of K.shs. 250Million during the supplementary 2 budget for financial year 2018 – 2019.
2. The National Museums of Kenya Confirms receipt of K.shs. 20Million for renovations of Tom Mboya Mausoleum for financial year 2018 – 2019.
3. The National Museums of Kenya Confirms receipt of K.shs. 20Million during the supplementary 2 budget for financial year 2018 – 2019 for the Natural Product Industry.

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

Financial Controller  
National Museums of Kenya

Sign   
Date: 29<sup>th</sup> August, 2019

Head of Accounting Unit  
State Department for Culture and Heritage

Sign   
Date: 29<sup>th</sup> August, 2019





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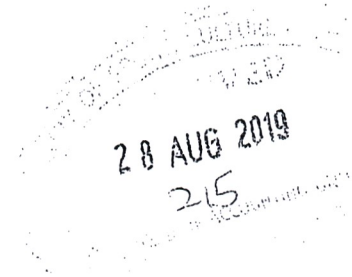
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Kenya Film Commission · 2<sup>nd</sup> Floor Jumuia Place II, Lenana Road, · P.O. Box 76417 – 00508 Nairobi, Kenya  
 Tel: +254 20 2714073/4, · Mobile +254 729 407497, +254 733 650068 · Fax: +254 20 2714075  
 Email: [info@filmingkenya.com](mailto:info@filmingkenya.com) · Website: [www.kenyafilmcommission.com](http://www.kenyafilmcommission.com)

28<sup>th</sup> August 2019

Head of Accounting Unit  
 Ministry of Sports & Heritage  
 State Department for Heritage  
 P.O Box 49849-00100  
 Nairobi

The Kenya Film Commission wishes to confirm the amount received as at 30<sup>th</sup> June 2019 as indicated in the table below. Please compare the amounts you disbursed to us with the amount we received and populate in column E in the table below.  
 Please sign and stamp this in the space provided and return it to us.

Confirmation of Amounts received by Kenya Film Commissions as at 30 <sup>th</sup> June 2019								
Reference No	Received Date	Amounts Disbursed (Ministry of Sports & Heritage ) as at 30th June 2019				Total (D)=(A+B+C)	Amount Received by As at 30th June 2019 (E)	Difference (Ksh) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)				
	03-09-2018	29,855,500.00				29,855,500.00		
	20-12-2018	29,855,500.00				29,855,500.00		
	18-02-2019	29,855,500.00				29,855,500.00		
	15-04-2019		7,500,000.00			7,500,000.00		
	09-05-2019	29,855,500.00				29,855,500.00		
<b>Total</b>				126,922,000.00		126,922,000.00		

I confirm that the amounts shown above are correct as of the date indicated and are as included in the financial statements.

Head of Accounts, State Department for Heritage.

Name..... Sign ..... Date.....



1. The first part of the document discusses the importance of maintaining accurate records.

2. It then goes on to describe the various methods used to collect and analyze data.

3. The results of the study are presented in the following table.

4. The data shows a clear trend of increasing values over time.

5. This trend is consistent with the theoretical model proposed in the introduction.

6. The findings have important implications for the field of research.

7. Further research is needed to explore the underlying mechanisms.

8. The conclusions of this study are summarized in the final section.



**KENYA FILM CLASSIFICATION BOARD**  
Office of the Chief Executive Officer

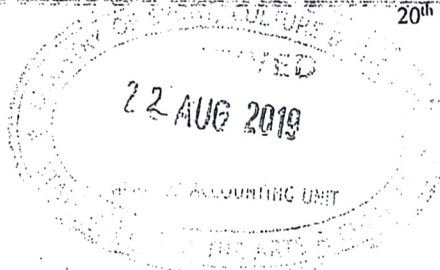
Mobile: +254 0711 222 204  
Website: www.kfcb.co.ke  
Email: info@kfcb.co.ke

Office Tel: (020) 2250600/+254 2241804  
P.O BOX 44226-00100 NAIROBI, KENYA  
Uchumi House, 15th Floor.

KFCB/HQS/RD/49

20<sup>th</sup> August, 2019

**Principal Secretary**  
State Department of Heritage and Culture  
Ministry of Sports, Heritage and Culture  
P. O. Box 30025 - 00100  
NAIROBI



Attn: PAC

**CONFIRMATION OF GOK GRANTS RECEIVED BY KENYA FILM CLASSIFICATION BOARD FOR THE FY 2018 – 2019**

The Board has completed preparing the annual for FY 2018 – 2019. The guidelines issued by the National Treasury on the same requires as to receive confirmation of grants received from our parent Ministry.

The purpose of this letter therefore, is to ask you to confirm the schedule below showing the GOK grants received by the Board.

INTER-ENTITY TRANSFERS					
ENTITY NAME:		KENYA FILM CLASSIFICATION BOARD			
Break down of Transfers from the State Department of Arts and Culture					
FY 18/19	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate		
a	Recurrent Grants	03-09-18	110,088,650	FY 2018/2019	
		07-11-18	98,588,650	FY 2018/2019	
		18-02-19	110,037,550	FY 2018/2019	
		10-05-19	110,088,650	FY 2018/2019	
		11-07-2019	11,500,000	FY 2018/2019	
		Sub-Total		440,303,500	
b	Development Grants	23-10-18	15,000,000	FY 2018/2019	
		20-03-19	15,000,000	FY 2018/2019	
		Sub-Total		30,000,000	
		Total		470,303,500	

*[Signature]*  
Dr. Ezekiel Mutua, MBS  
CHIEF EXECUTIVE OFFICER

*[Signature]*  
Please witness confirm  
R. G.  
28/08/19



Parental Guidance

Protecting Children from Exposure to Harmful Content



Not suitable for persons under 16



Restricted to Adult Only

OUTSTANDING IMPREST REGISTER



THE  
**KENYA**  
**CULTURAL CENTRE**  
INCORPORATING THE KENYA NATIONAL THEATRE



Ref: KCC/6/1/VOL.I(141)

27<sup>th</sup> August, 2019

Ms. Josephtha Mukobe, CBS  
Principal Secretary  
State Department of Heritage.  
Dear Madam,

28 AUG 2019  
218

Attention: Head of Accounting Unit

**SUBJECT: CONFIRMATION OF GRANTS DISBURSED TO KENYA CULTURAL CENTRE DURING FY 2018/2019**

The above matter refers.

We confirm the State Department for Culture and Heritage disbursed Recurrent and Development grants during FY 2018/2019 as follows:

DATE	BANK NAME	AMOUNT
09/03/2018	KCB-Operations-Recurrent	10,000,000
12/13/2018	KCB-Operations-Recurrent	10,000,000
02/08/2019	KCB-Operations-Recurrent	10,000,000
03/19/2019	KCB-Operations-Development	5,000,000
04/15/2019	KCB-Operations-Development	5,000,000
05/09/2019	KCB-Operations-Recurrent	10,000,000
<b>TOTAL</b>		<b>50,000,000</b>

We thank you for your continued support.

Yours Sincerely,

Benson Kimoni,

**A.G EXECUTIVE DIRECTOR/CEO**

APPENDIX III: INTER-ENTITY TRANSFERS

APPENDIX III: INTER-ENTITY TRANSFERS

KENYA NATIONAL LIBRARY SERVICE



Break down of Transfers from the Ministry of Sports and Heritage

FY 2018/2019				
A	Recurrent Grants	Bank Statement Date	Amount (Kshs)	FY to which the amounts relate
		03/09/2018	165,107,500	2018/2019
		10/12/2018	165,107,500	2018/2019
		18/02/2019	165,107,500	2018/2019
	09/05/2019	165,107,500	2018/2019	
Total Recurrent Grant			660,430,000	
B	Development Grants	Bank Statement Date	Amount (KShs)	FY to which the amounts relate
		23/10/2018	150,000,000	2018/2019
	19/03/2019	150,000,000	2018/2019	
Total Development Grant			300,000,000	
TOTAL GRANTS RECEIVED FY 2018/2019			960,430,000	

Kindly note, Supplementary II Grants for FY 2018/2019 of Kshs.16,640,000 was received on 5<sup>th</sup> July 2019

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

Finance Manager  
Kenya National Library Service

Head of Accounting Unit  
Ministry of Sports and Heritage

Sign *[Signature]*

Sign *[Signature]*





### Trial Balance

Entity: 1134-State Department for Heritage

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
1140511 Licences under the Communications Act	0.00	9,000,000.00	0.00	0.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	9,000,000.00	0.00	0.00
<b>1140000 Taxes on Goods and Services</b>	<b>0.00</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
1420329 Educational Visits Fees	0.00	1,777,815.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,777,815.00	0.00	0.00
<b>1420000 Sales of Goods and Services</b>	<b>0.00</b>	<b>1,777,815.00</b>	<b>0.00</b>	<b>0.00</b>
2110101 Basic Salaries - Civil Service	166,590,097.25	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	166,590,097.25	0.00	0.00	0.00
2110301 House Allowance	69,288,613.75	0.00	0.00	0.00
2110309 Special Duty Allowance	4,445,555.05	0.00	0.00	0.00
2110311 Transfer Allowance	496,185.65	0.00	0.00	0.00
2110314 Transport Allowance	28,224,128.55	0.00	0.00	0.00
2110315 Extreneous Allowance	1,454,954.05	0.00	0.00	0.00
2110320 Leave Allowance	3,518,168.80	0.00	0.00	0.00
2110336 Car Purchase Allowance	10,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	117,427,605.85	0.00	0.00	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>284,017,703.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2210101 Electricity	4,649,378.70	0.00	0.00	0.00
2210102 Water and Sewerage Charges	1,448,521.35	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	6,097,900.05	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	11,209,952.60	0.00	0.00	0.00
2210202 Internet Connections	2,261,321.05	0.00	0.00	0.00
2210203 Courier & Postal Services	12,244,009.60	0.00	0.00	0.00
2210200 Communication, Supplies and Services	25,715,283.25	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	22,981,240.65	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	24,518,023.40	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	24,148,318.70	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	332,960.00	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	235,920.00	0.00	0.00	0.00
2210308 Local Presidential Visits	13,199,980.00	0.00	0.00	0.00
2210309 Field Allowance	298,000.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	85,714,442.75	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	10,147,792.90	0.00	0.00	0.00
2210402 Accommodation	5,992,768.05	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	5,265,167.20	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	1,609,258.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	23,014,986.15	0.00	0.00	0.00
2210501 International News Services	209,254.20	0.00	0.00	0.00
2210502 Publishing & Printing Services	6,303,710.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	4,784,554.00	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	98,000.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	11,886,922.25	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	23,282,440.45	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	59,918,944.50	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	510,253.60	0.00	0.00	0.00
2210600 Rentals of Produced Assets	60,429,198.10	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210701 Travel Allowance	5,814,782.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	598,100.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	338,800.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	340,500.00	0.00	0.00	0.00
2210706 Book Allowance	688,475.00	0.00	0.00	0.00
2210707 Project Allowance	239,500.00	0.00	0.00	0.00
2210709 Research Allowance	131,500.00	0.00	0.00	0.00
2210710 Accommodation Allowance	1,345,470.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	5,139,300.25	0.00	0.00	0.00
2210799 Training Expenses - Other (Bud	40,715,000.45	0.00	0.00	0.00
2210700 Training Expenses	55,351,427.70	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	17,075,801.45	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	19,672,225.00	0.00	0.00	0.00
2210805 National Celebrations	20,965,769.55	0.00	0.00	0.00
2210809 Board Allowance	250,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	57,963,796.00	0.00	0.00	0.00
2211001 Medical Drugs	20,000.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	85,000.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	300,000.00	0.00	0.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	640,000.00	0.00	0.00	0.00
2211009 Education and Library Supplies	7,349,321.90	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	320,000.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	17,592,358.50	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,100,740.00	0.00	0.00	0.00
2211023 Supplies for Production	22,868,656.60	0.00	0.00	0.00
2211000 Specialised Materials and Supp	50,276,077.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	8,514,989.80	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	3,575,386.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,950,020.50	0.00	0.00	0.00
2211199 Office and General Supplies -	184,000.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	14,224,396.30	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	11,652,557.30	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	11,652,557.30	0.00	0.00	0.00
2211301 Bank Service Commission and Charges	86,800.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	10,714,423.85	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	205,600.00	0.00	0.00	0.00
2211310 Contracted Professional Services	3,491,619.25	0.00	0.00	0.00
2211311 Contracted Technical Services	1,931,300.00	0.00	0.00	0.00
2211300 Other Operating Expenses	16,429,743.10	0.00	0.00	0.00
<b>2210000 Goods and Services</b>	<b>430,152,248.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	5,484,754.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	5,484,754.00	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,666,680.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	926,320.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	3,399,409.50	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	538,945.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,513,536.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	9,044,890.50	0.00	0.00	0.00
<b>2220000 Routine Maintenance</b>	<b>14,529,644.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2630101 Current Grants to Semi-Autonomous Government Agencies	2,621,391,821.30	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	2,621,391,821.30	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	722,500,000.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	722,500,000.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	<b>3,343,891,821.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2710102 Gratuity - Civil Servants	1,492,625.40	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	1,492,625.40	0.00	0.00	0.00
2710000 Social Security Benefits	<b>1,492,625.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3110302 Refurbishment of Non-Residential Buildings	2,048,000.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	2,048,000.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	40,000,000.00	0.00	0.00	0.00
3110500 Construction and Civil Works	40,000,000.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	10,986,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	10,986,000.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	4,971,692.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	12,076,920.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	17,048,612.00	0.00	0.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	792,000.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	792,000.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	<b>70,874,612.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6530101 Ministry HQ Recurrent Bank A/C	0.00	872,466,999.35	0.00	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	872,466,999.35	0.00	0.00
6530000 Recurrent Bank Accounts	<b>0.00</b>	<b>872,466,999.35</b>	<b>0.00</b>	<b>0.00</b>
6540101 Ministry HQ Development Bank A	127,827,672.40	0.00	0.00	0.00
6540100 Development Bank Accounts	127,827,672.40	0.00	0.00	0.00
6540000 Development Bank Accounts	<b>127,827,672.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6550101 Ministry HQ Deposit Bank A/C	0.00	43,828,373.30	0.00	0.00
6550100 Deposit Bank Accounts	0.00	43,828,373.30	0.00	0.00
6550000 Deposit Bank Account	<b>0.00</b>	<b>43,828,373.30</b>	<b>0.00</b>	<b>0.00</b>
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	2,324,533,757.05	0.00	0.00	0.00
6580100 Cash in Hand	2,324,533,757.05	0.00	0.00	0.00
6580000 Cash in Hand	<b>2,324,533,757.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	23,600.00	0.00	0.00	0.00
6760100 Imprests	23,600.00	0.00	0.00	0.00
6760000 Government Imprests	<b>23,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	150,025.05	0.00	0.00	0.00
6780100 Suspense & Clearance Account	150,025.05	0.00	0.00	0.00
6780000 Suspense & Clearance Account	<b>150,025.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6790101 Materials A/C	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7310101 General Deposits	0.00	26,426,654.05	0.00	0.00
7310100 General Deposits Items	0.00	26,426,654.05	0.00	0.00
7310000 Deposits	<b>0.00</b>	<b>26,426,654.05</b>	<b>0.00</b>	<b>0.00</b>
7320101 PAYE	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	1,837,004.15	0.00	0.00
7390100 System Required Liabilities	0.00	1,837,004.15	0.00	0.00
7399999 Cash Clearing A/c	0.00	1,507,110,373.10	0.00	0.00
7399900	0.00	1,507,110,373.10	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	1,508,947,377.25	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	4,135,046,490.00	0.00	0.00
9910200 Exchequer Provisions	0.00	4,135,046,490.00	0.00	0.00
9910000 Provisions	0.00	4,135,046,490.00	0.00	0.00
<b>Total</b>	<b>6,597,493,708.95</b>	<b>6,597,493,708.95</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: \_\_\_\_\_

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-18 To : 31-JUL-19

REC - State Department For Heritage

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

<b>Balance as per bank certificate</b>	17,242,661.30
<b>Less --</b>	
<b>1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)</b>	655,613,095.80
<b>2. Receipts in Bank Statement not yet recorded in Cash Book</b>	56,915.00
<b>Add --</b>	
<b>3. Payment in Bank Statement not yet recorded in Cash Book</b>	337,991.35
<b>4. Receipts in Cash Book not yet Recorded in Bank Statement</b>	1,545,731,403.00
<b>Bank Balance as per Cash Book</b>	<b>907,642,044.85</b>

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-18 To : 31-JUL-19

REC - State Department For Heritage

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1	22-AUG-18	KENINDIA ASSURANCE COMPANY LIMITED	2,432.75
2	22-AUG-18	BRITISH AMERICAN INSURANCE COMPANY K LIMITED	21,587.35
3	22-AUG-18	CANON ASSURANCE (KENYA) LIMITED	635.35
4	22-AUG-18	CORPORATE INSURANCE COMPANY LIMITED	18,870.35
5	22-AUG-18	CIC INSURANCE GROUP LIMITED	5,335.00
6	22-AUG-18	KENYA COMMERCIAL BANK LIMITED	479,132.00
7	22-AUG-18	INSURANCE CO OF EAST AFRICA	19,713.30
8	22-AUG-18	EQUITY BANK LIMITED	192,420.00
9	22-AUG-18	OLD MUTUAL LIFE ASSURANCE COMPANY LIMITED	2,910.00
10	22-AUG-18	JARIBU CREDIT TRADERS LIMITED	194.00
11	22-AUG-18	KUKOPESHA KENYA LIMITED	679.00
12	22-AUG-18	ECONOMIC CREDIT TRADERS LIMITED	1,770.25
13	22-AUG-18	HOUSING FINANCE CORPORATION	19,321.00
14	22-AUG-18	FAMILY BANK LIMITED	33,820.00
15	22-AUG-18	PLATINUM CREDIT LTD	15,044.00
16	22-AUG-18	BARCLAYS BANK KENYA LIMITED	178,769.00
17	22-AUG-18	COOPERATIVE BANK OF KENYA	352,849.00
18	22-AUG-18	STANDARD CHARTERED BANK HEADQUARTERS	10,474.00
19	22-AUG-18	AFRICAN CAPITAL LIMITED	23,196.00
20	22-AUG-18	FAULU KENYA LIMITED	166,635.00
21	22-AUG-18	EMU INYA ENTERPRISES LIMITED	9,725.00
22	22-AUG-18	MOLYN CREDIT LIMITED	2,000.00
23	22-AUG-18	IZWE LOANS KENYA LIMITED	32,328.00
24	22-AUG-18	PREMIER KENYA LIMITED	6,618.00
25	22-AUG-18	UNION OF KENYA CIVIL SERVANTS	10,881.00
26	22-AUG-18	MICROMART AFRICA LIMITED	3,194.00
27	22-AUG-18	MAZINGIRA WELFARE AND SPORTS ASSOCIATION	8,167.00
28	22-AUG-18	BARCLAYS BANK KENYA LIMITED	1,724,020.20
29	22-AUG-18	STANDARD CHARTERED BANK HEADQUARTERS	319,332.85
30	22-AUG-18	COOPERATIVE BANK OF KENYA	2,443,394.55
31	22-AUG-18	MANAGER NATIONAL BANK OF KENYA LIMITED	782,850.50
32	22-AUG-18	NATIONAL INDUSTRIAL CREDIT BANK LIMITED	22,313.50
33	22-AUG-18	SIDIAN BANK LIMITED	54,319.90
34	22-AUG-18	EQUITY BANK LIMITED	2,393,153.05
35	22-AUG-18	FAMILY BANK LIMITED	14,784.20
36	22-AUG-18	KENYA POST OFFICE SAVINGS BANK	32,908.65
37	22-AUG-18	FAMILY BANK LIMITED	46,151.70
38	22-AUG-18	ECOBANK KENYA LIMITED	34,761.60
39	22-AUG-18	UKULIMA COOPERATIVE SAVINGS AND CREDIT SOCIETY	25,986.40
40	22-AUG-18	FOSA HARAMBEE SACCO	57,233.65
41	22-AUG-18	FOSA - JAMII SACCO	577,686.50
42	22-AUG-18	ELIMU CO OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED	48,815.70
43	22-AUG-18	KENYA POLICE SACCO SOCIETY	11,825.50
44	22-AUG-18	SHERIA SACCO LTD	42,345.70
45	22-AUG-18	FOSA HAZINA SACCO	99,150.40
46	22-AUG-18	MWITO SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	44,452.55
47	22-AUG-18	TRANS NATION SACCO LIMITED	18,444.85
48	22-AUG-18	AFNA COOPERATIVE SOCIETY	1,095.00
49	22-AUG-18	THE JUBILEE INSURANCE COMPANY OF KENYA LIMITED	14,313.30

REPUBLIC OF KENYA  
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 31-JUL-19

DEV - STATE DEPARTMENT FOR HERITAGE

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

Balance as per bank certificate	64,493,126.70
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	752,809,772.40
2. Receipts in Bank Statement not yet recorded in Cash Book	412,422,576.00
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	66,171,832.10
4. Receipts in Cash Book not yet Recorded in Bank Statement	625,100,000.00
<b>Bank Balance as per Cash Book</b>	<b>-409,467,389.60</b>

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

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-18 To : 31-JUL-19

DEP - STATE DEPARTMENT FOR HERITAGE

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

<b>Balance as per bank certificate</b>	28,166,847.05
<b>Less --</b>	
<b>1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)</b>	16,085,601.70
<b>2. Receipts in Bank Statement not yet recorded in Cash Book</b>	69,716,267.25
<b>Add --</b>	
<b>3. Payment in Bank Statement not yet recorded in Cash Book</b>	116,553,596.05
<b>4. Receipts in Cash Book not yet Recorded in Bank Statement</b>	88,201,894.60
<b>Bank Balance as per Cash Book</b>	<b>147,120,468.75</b>

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

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

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

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1134-State Department for Heritage

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	9,000,000.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,135,046,490.00	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	1,777,815.00	0.00
<b>TOTAL RECEIPTS</b>		<b>4,145,824,305.00</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	284,017,703.10	0.00
Use of goods and Services	13	444,681,892.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,343,891,821.30	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	1,492,625.40	0.00
Acquisition of Assets	18	70,874,612.00	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>4,144,958,654.45</b>	<b>0.00</b>
<b>SURPLUS/DEFICIT</b>		<b>865,650.55</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 Financial Position

Entity: 1134-State Department for Heritage

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	(788,467,700.25)	0.00
Cash Balances	22B	2,324,533,757.05	0.00
<b>Total Cash And Cash Equivalents</b>		<b>1,536,066,056.80</b>	<b>0.00</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	173,625.05	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,536,239,681.85</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	1,535,374,031.30	0.00
<b>NET FINANCIAL ASSETS</b>		<b>865,650.55</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		865,650.55	0.00
<b>NET FINANCIAL POSITION</b>		<b>865,650.55</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: \_\_\_\_\_

**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1134-State Department for Heritage

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	9,000,000.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
<b>TOTAL</b>		<b>9,000,000.00</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	4,135,046,490.00	0.00
<b>TOTAL</b>		<b>4,135,046,490.00</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
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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	1,777,815.00	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>1,777,815.00</b>	<b>0.00</b>

**12 Compensation of Employees**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	166,590,097.25	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	117,427,605.85	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
USE OF GOODS AND SERVICES	2120300	0.00	0.00
<b>TOTAL</b>		<b>284,017,703.10</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	6,097,900.05	0.00
Communication, Supplies and Services	2210200	25,715,283.25	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	85,714,442.75	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	23,014,986.15	0.00
Printing, Advertising and Information Supplies and Services	2210500	23,282,440.45	0.00
Rentals of Produced Assets	2210600	60,429,198.10	0.00
Training Expenses	2210700	55,351,427.70	0.00
Hospitality Supplies and Servi	2210800	57,963,796.00	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	50,276,077.00	0.00
Office and General Supplies and Services	2211100	14,224,396.30	0.00
Fuel Oil and Lubricants	2211200	11,652,557.30	0.00
Other Operating Expenses	2211300	16,429,743.10	0.00
Routine Maintenance - Vehicles	2220100	5,484,754.00	0.00
Routine Maintenance - Other Assets	2220200	9,044,890.50	0.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>444,681,892.65</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	2,621,391,821.30	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	722,500,000.00	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>3,343,891,821.30</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	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	1,492,625.40	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>1,492,625.40</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	2,048,000.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	40,000,000.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	10,986,000.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	17,048,612.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	792,000.00	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>70,874,612.00</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	872,466,999.35	0.00
Development Bank Accounts	6540000	127,827,672.40	0.00
Deposit Bank Account	6550000	43,828,373.30	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>1,044,123,045.05</b>	<b>0.00</b>

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	2,324,533,757.05	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>2,324,533,757.05</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	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	23,600.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	150,025.05	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
<b>TOTAL</b>		173,625.05	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	26,426,654.05	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	1,508,947,377.25	0.00
<b>TOTAL</b>		1,535,374,031.30	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 CASH FLOW

Entity: 1134-State Department for Heritage

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	9,000,000.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,135,046,490.00	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	1,777,815.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	284,017,703.10	0.00
Use of goods and Services	13	444,681,892.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,343,891,821.30	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	1,492,625.40	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		1,535,200,406.25	0.00
Prior year adjustments		0.00	0.00
<b>Net Cash From Operating Activities</b>	A	1,606,940,668.80	0.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	70,874,612.00	0.00
<b>Net Cash Flow From Investing Activities</b>	B	(70,874,612.00)	0.00
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	1,536,066,056.80	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	1,536,066,056.80	0.00

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

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

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

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

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

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

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





**Statement of Budget Execution**  
 Entity: 1134-State Department for Heritage  
 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	4,500,000.00	0.00	4,500,000.00	9,000,000.00	9,000,000.00	0.00	100.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	4,135,046,490.00	(4,135,046,490.00)	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	1,000,000.00	0.00	1,000,000.00	2,000,000.00	1,777,815.00	222,185.00	88.89%
<b>Total</b>		<b>5,500,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>11,000,000.00</b>	<b>4,145,824,305.00</b>	<b>(4,134,824,305.00)</b>	<b>37689.31%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	144,050,000.00	0.00	144,050,000.00	288,100,000.00	284,017,703.10	4,082,296.90	98.58%
Use of goods and Services	13	233,442,896.00	51,100.00	330,156,182.00	563,650,178.00	444,681,892.65	118,968,285.35	78.99%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,908,538,600.00	(51,100.00)	1,455,627,500.00	3,364,115,000.00	3,343,891,821.30	20,223,178.70	99.40%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	1,000,000.00	0.00	1,649,538.00	2,649,538.00	1,492,625.40	1,156,912.60	56.34%
Acquisition of Assets	18	127,725,264.50	0.00	14,125,264.50	141,850,529.00	70,874,612.00	70,975,917.00	49.96%
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>2,414,756,760.50</b>	<b>0.00</b>	<b>1,945,608,484.50</b>	<b>4,360,365,245.00</b>	<b>4,144,958,654.45</b>	<b>215,406,590.55</b>	<b>95.06%</b>



**Statement of Budget Execution**

Entity: 1134-State Department for Heritage

Current Period: JUL-18 To JUN-19

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



**Statement of Budget Execution - Recurrent Expenditure**  
 Entity: 1134-State Department for Heritage  
 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	4,500,000.00	0.00	4,500,000.00	9,000,000.00	9,000,000.00	0.00	100.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	3,347,446,490.00	(3,347,446,490.00)	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	1,000,000.00	0.00	1,000,000.00	2,000,000.00	1,777,815.00	222,185.00	88.89%
<b>Total</b>		<b>5,500,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>11,000,000.00</b>	<b>3,358,224,305.00</b>	<b>(3,347,224,305.00)</b>	<b>30529.31%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	144,050,000.00	0.00	144,050,000.00	288,100,000.00	284,017,703.10	4,082,296.90	98.58%
Use of goods and Services	13	193,442,896.00	51,100.00	330,156,182.00	523,650,178.00	430,429,792.65	93,220,385.35	82.20%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,178,538,600.00	(51,100.00)	1,455,627,500.00	2,634,115,000.00	2,621,391,821.30	12,723,178.70	99.52%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	1,000,000.00	0.00	1,649,538.00	2,649,538.00	1,492,625.40	1,156,912.60	56.34%
Acquisition of Assets	18	16,125,264.50	0.00	14,125,264.50	30,250,529.00	19,101,612.00	11,148,917.00	63.14%
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>1,533,156,760.50</b>	<b>0.00</b>	<b>1,945,608,484.50</b>	<b>3,478,765,245.00</b>	<b>3,356,433,554.45</b>	<b>122,331,690.55</b>	<b>96.48%</b>



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1134-State Department for Heritage

Current Period: JUL-18 To JUN-19

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



**Statement of Budget Execution - Development Expenditure**

Entity: 1134-State Department for Heritage

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	787,600,000.00	(787,600,000.00)	0.00%
Transfers from Other Government Entites	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		0.00	0.00	0.00	0.00	787,600,000.00	(787,600,000.00)	0.00%
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	40,000,000.00	0.00	0.00	40,000,000.00	14,252,100.00	25,747,900.00	35.63%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	730,000,000.00	0.00	0.00	730,000,000.00	722,500,000.00	7,500,000.00	98.97%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	111,600,000.00	0.00	0.00	111,600,000.00	51,773,000.00	59,827,000.00	46.39%
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>		881,600,000.00	0.00	0.00	881,600,000.00	788,525,100.00	93,074,900.00	89.44%



**Statement of Budget Execution - Development Expenditure**

Entity: 1134-State Department for Heritage

Current Period: JUL-18 To JUN-19

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: 1134-State Department for Heritage

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2210000	Goods and Services	0.00	0.00	0.00
0902000000		<b>Culture</b>	<b>2,236,968,110.00</b>	<b>2,117,884,369.45</b>	<b>119,083,740.55</b>
	2110000	Wages and Salary Contributions	131,395,384.00	127,844,620.55	3,550,763.45
	2210000	Goods and Services	285,402,784.00	236,634,983.40	48,767,800.60
	2220000	Routine Maintenance	13,469,942.00	6,531,765.50	6,938,176.50
	2630000	Grants & Transfer To Other Govt. Units	1,695,100,000.00	1,695,100,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	111,600,000.00	51,773,000.00	59,827,000.00
0903000000		<b>The Arts</b>	<b>841,980,330.00</b>	<b>796,432,935.50</b>	<b>45,547,394.50</b>
	2110000	Wages and Salary Contributions	71,099,738.00	73,027,221.55	(1,927,483.55)
	2210000	Goods and Services	84,766,592.00	48,848,240.65	35,918,351.35
	2220000	Routine Maintenance	5,469,571.00	3,833,652.00	1,635,919.00
	2630000	Grants & Transfer To Other Govt. Units	678,393,900.00	669,721,821.30	8,672,078.70
	3110000	Acquisition of Fixed Capital Assets	2,250,529.00	1,002,000.00	1,248,529.00
0904000000		<b>Library Services</b>	<b>1,005,479,699.00</b>	<b>1,001,180,776.75</b>	<b>4,298,922.25</b>
	2210000	Goods and Services	26,009,699.00	21,711,380.75	4,298,318.25
	2220000	Routine Maintenance	400,000.00	399,396.00	604.00
	2630000	Grants & Transfer To Other Govt. Units	979,070,000.00	979,070,000.00	0.00
0905000000		<b>General Administration, Planning and Support Services</b>	<b>275,937,106.00</b>	<b>229,460,572.75</b>	<b>46,476,533.25</b>
	2110000	Wages and Salary Contributions	85,604,878.00	83,145,861.00	2,459,017.00
	2210000	Goods and Services	154,408,417.00	122,957,643.35	31,450,773.65
	2220000	Routine Maintenance	5,274,273.00	3,764,831.00	1,509,442.00
	2710000	Social Security Benefits	2,649,538.00	1,492,625.40	1,156,912.60
	3110000	Acquisition of Fixed Capital Assets	28,000,000.00	18,099,612.00	9,900,388.00
		<b>Grand Total</b>	<b>4,360,365,245.00</b>	<b>4,144,958,654.45</b>	<b>215,406,590.55</b>

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

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

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

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

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

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

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



### Budget Execution by Heads and Programmes

Entity: 1134-State Department for Heritage

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
1134000100			75,321,133.00	72,806,735.75	2,514,397.25
	0903000000	The Arts	75,321,133.00	72,806,735.75	2,514,397.25
1134000200			58,265,297.00	48,297,078.45	9,968,218.55
	0903000000	The Arts	58,265,297.00	48,297,078.45	9,968,218.55
1134000300			559,725,500.00	559,725,500.00	0.00
	0903000000	The Arts	559,725,500.00	559,725,500.00	0.00
1134000400			92,587,278.00	83,613,390.55	8,973,887.45
	0902000000	Culture	92,587,278.00	83,613,390.55	8,973,887.45
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1134000500			62,218,796.00	58,907,404.35	3,311,391.65
	0902000000	Culture	62,218,796.00	58,907,404.35	3,311,391.65
1134000600			1,270,100,000.00	1,270,100,000.00	0.00
	0902000000	Culture	1,270,100,000.00	1,270,100,000.00	0.00
1134000700			91,372,301.00	78,211,799.15	13,160,501.85
	0902000000	Culture	91,372,301.00	78,211,799.15	13,160,501.85
1134000800			97,949,735.00	79,575,735.95	18,373,999.05
	0902000000	Culture	97,949,735.00	79,575,735.95	18,373,999.05
1134000900			40,000,000.00	40,000,000.00	0.00
	0902000000	Culture	40,000,000.00	40,000,000.00	0.00
1134001000			679,070,000.00	679,070,000.00	0.00
	0904000000	Library Services	679,070,000.00	679,070,000.00	0.00
1134001100			26,409,699.00	22,110,776.75	4,298,922.25
	0904000000	Library Services	26,409,699.00	22,110,776.75	4,298,922.25
1134001200			65,200,000.00	54,028,823.45	11,171,176.55
	0902000000	Culture	65,200,000.00	54,028,823.45	11,171,176.55
1134001300			10,940,000.00	8,029,416.00	2,910,584.00
	0902000000	Culture	10,940,000.00	8,029,416.00	2,910,584.00
1134001400			244,186,006.00	203,096,401.55	41,089,604.45
	0905000000	General Administration, Planning and Support Services	244,186,006.00	203,096,401.55	41,089,604.45
1134001500			23,351,100.00	19,922,270.80	3,428,829.20
	0905000000	General Administration, Planning and Support Services	23,351,100.00	19,922,270.80	3,428,829.20
1134001600			8,400,000.00	6,441,900.40	1,958,099.60
	0905000000	General Administration, Planning and Support Services	8,400,000.00	6,441,900.40	1,958,099.60
1134001700			73,668,400.00	72,496,321.30	1,172,078.70
	0903000000	The Arts	73,668,400.00	72,496,321.30	1,172,078.70
1134100200			325,000,000.00	325,000,000.00	0.00
	0902000000	Culture	325,000,000.00	325,000,000.00	0.00
1134100300			10,000,000.00	10,000,000.00	0.00
	0902000000	Culture	10,000,000.00	10,000,000.00	0.00
1134100500			10,000,000.00	8,644,800.00	1,355,200.00
	0902000000	Culture	10,000,000.00	8,644,800.00	1,355,200.00
1134100600			6,600,000.00	1,838,000.00	4,762,000.00
	0902000000	Culture	6,600,000.00	1,838,000.00	4,762,000.00
1134100700			10,000,000.00	9,935,000.00	65,000.00
	0902000000	Culture	10,000,000.00	9,935,000.00	65,000.00
1134100800			30,000,000.00	5,607,300.00	24,392,700.00
	0903000000	The Arts	30,000,000.00	5,607,300.00	24,392,700.00
1134100900			30,000,000.00	30,000,000.00	0.00
	0903000000	The Arts	30,000,000.00	30,000,000.00	0.00
1134101100			300,000,000.00	300,000,000.00	0.00
	0904000000	Library Services	300,000,000.00	300,000,000.00	0.00
1134101500			40,000,000.00	40,000,000.00	0.00
	0902000000	Culture	40,000,000.00	40,000,000.00	0.00
1134101900			40,000,000.00	40,000,000.00	0.00
	0902000000	Culture	40,000,000.00	40,000,000.00	0.00
1134102000			10,000,000.00	10,000,000.00	0.00
	0902000000	Culture	10,000,000.00	10,000,000.00	0.00
1134102100			55,000,000.00	0.00	55,000,000.00
	0902000000	Culture	55,000,000.00	0.00	55,000,000.00
1134102200			15,000,000.00	7,500,000.00	7,500,000.00
	0903000000	The Arts	15,000,000.00	7,500,000.00	7,500,000.00
		<b>Grand Total</b>	<b>4,360,365,245.00</b>	<b>4,144,958,654.45</b>	<b>215,406,590.55</b>

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

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

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

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

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

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

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



### Budget Execution By Programmes and Sub-Programmes

Entity: 1134-State Department for Heritage

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0902000000		Culture	2,236,968,110.00	2,117,884,369.45	119,083,740.55
	0902010000	Conservation of Heritage	1,685,100,000.00	1,685,100,000.00	0.00
	0902020000	Public Records and Archives Management	192,346,074.00	170,968,010.90	21,378,063.10
	0902030000	Development And Promotion of Culture	213,149,735.00	183,604,559.40	29,545,175.60
	0902040000	Promotion of Kenyan Music and Dance	146,372,301.00	78,211,799.15	68,160,501.85
0903000000		The Arts	841,980,330.00	796,432,935.50	45,547,394.50
	0903010000	Film Services	841,980,330.00	796,432,935.50	45,547,394.50
0904000000		Library Services	1,005,479,699.00	1,001,180,776.75	4,298,922.25
	0904010000	Library Services	1,005,479,699.00	1,001,180,776.75	4,298,922.25
0905000000		General Administration, Planning and Support Services	275,937,106.00	229,460,572.75	46,476,533.25
	0905010000	General Administration, Planning and Support Services	275,937,106.00	229,460,572.75	46,476,533.25
		<b>Grand Total</b>	<b>4,360,365,245.00</b>	<b>4,144,958,654.45</b>	<b>215,406,590.55</b>

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

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

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

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

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

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

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

RECEIVED  
22/07/19

July 16, 2019

D/NAV.  
Pisc TNA  
22/07.

# CERTIFICATE OF BALANCES

Customer: 138806 - STATE DEPARTMENT FOR HERITAGE

Balance Date: 30 JUN 2019

Account No	Account Name	Balance
1000386207	REC-STATE DEPARTMENT FOR HERITAGE	659,102.15
1000386215	DEV-STATE DEPARTMENT FOR HERITAGE	77,700.00
1000386223	DEP-STATE DEPARTMENT FOR HERITAGE	26,426.654.05
1000386231	CBK 165-STATE DEPARTME FOR HERITAGE	0.00



L. K. RWERIA  
AUTHORISED SIGNATORY  
BANKING SERVICES



P.S. LENKUME  
AUTHORISED SIGNATORY  
BANKING SERVICES

MINISTRY OF SPORTS, CULTURE AND HERITAGE  
STATE DEPARTMENT FOR HERITAGE  
BANK RECONCILIATION AS AT 30.6.2019  
SDH RECURRENT 1134

**BANK: CENTRAL BANK OF KENYA**

AC/NO - 1000386207	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		659,102.15
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	469,809,662.75	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	469,809,662.75
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	189,655.25	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	469,270,794.10	469,460,449.35
<b>BANK BALANCE AS PER CASH BOOK .....</b>		<b>309,888.75</b>

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

Prepared by:

Signature..... 

Date..... 12/7/2019

Checked by:

Signature..... 

Date..... 12/7/2019

**MINISTRY OF SPORTS, CULTURE AND HERITAGE**  
**STATE DEPARTMENT FOR HERITAGE**  
**BANK RECONCILIATION AS AT 30.6.2019**  
**SDH DEVELOPMENT 1134**

**BANK: CENTRAL BANK OF KENYA**

**AC/NO - 1000386215**

	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		77,700.00
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	-	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	77,700.00
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	-	77,700.00
<b>BANK BALANCE AS PER CASH BOOK .....</b>		<b><u>77,700.00</u></b>

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

Prepared by:

Signature.....

Checked by:

Date.....

30/6/2019

Signature.....

Date.....

30/6/2019

MINISTRY OF SPORTS, CULTURE AND HERITAGE  
 STATE DEPARTMENT FOR HERITAGE  
 BANK RECONCILIATION AS AT 30.06.2019  
 SDH DEPOSIT 1134

**BANK: CENTRAL BANK OF KENYA**

AC/NO - 1000386215	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		26,426,654.05
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	-	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	26,426,654.05
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	-	26,426,654.05

**BANK BALANCE AS PER CASH BOOK ..... 26,426,654.05**

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

Prepared by:

Signature.....

Date..... 30/6/19

Checked by:

Signature.....

Date..... 30/6/2019



LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

Date 1<sup>ST</sup> JULY 2019

Report of the Board of Survey on the Cash and Bank Balances of  
as at the close of business on 30<sup>TH</sup> JUNE 2019

STATE DEPARTMENT FOR HERITAGE

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

1. ROBERT TONUJ - CHAIRMAN
2. VIRGINIAH MUTHONI - MEMBER
3. FREDRICK O. ODAWA - MEMBER

Assembled at the office of CASH OFFICE HEADQUARTER

at 10.30 A.M (time) on the 1<sup>ST</sup> July 2019

and the following cash was produced

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

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

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

The cash Book reflected the following balances as at the close of business on the 30<sup>TH</sup> JUNE 2019

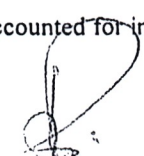
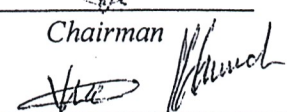
Cash at hand	_____	Sh.	_____
Balance	_____	Sh.	<u>77,700.00</u>
			<u>77,700.00</u>

The Bank Certificate of Balance showed a sum of Sh. Seventy Seven Thousand Seven Hundred  
\_\_\_\_\_ cts (Sh. 77,700.00 cts. \_\_\_\_\_)

Standing on the credit of the account on 30<sup>TH</sup> JUNE 2019

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

Date 1<sup>ST</sup> JULY 2019

  
 \_\_\_\_\_  
 Chairman  
  
 \_\_\_\_\_  
 Members of the Board



Date 1<sup>ST</sup> JULY 2019

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR HERITAGE  
 as at the close of business on 30<sup>TH</sup> JUNE 2019

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

1. ROBERT TONUI - CHAIRMAN
2. VIRGINIAH MUTHONI - MEMBER
3. FREDRICK O. ODAWA - MEMBER

Assembled at the office of CASH OFFICE HEADQUARTER

at 10.30 A.M (time) on the 1<sup>st</sup> July 2019

and the following cash was produced

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

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

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

The cash Book reflected the following balances as at the close of business on the 30<sup>TH</sup> JUNE 2019

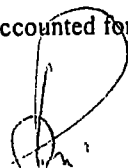
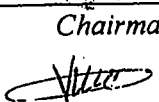
Cash at hand	Sh.	-
Balance	Sh.	<u>26,426,654.05</u>
		<u>26,426,654.05</u>

The Bank Certificate of Balance showed a sum of Sh Twenty Six Million Four Twenty Six Thousand Six Fifty Five  
Five cts (Sh. 26,426,654 cts. 05)

Standing on the credit of the account on 30<sup>TH</sup> JUNE 2019

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

Date 1<sup>ST</sup> JULY 2019

  
 \_\_\_\_\_  
 Chairman  
  
 \_\_\_\_\_  
 Members of the Board



## STATE DEPARTMENT OF HERITAGE

### RECURRENT EXCHEQUER RECEIPTS- 2018/2019 ANALYSIS

DATE	DESCRIPTION	REFERENCE		
			kshs.	Cts
2/8/2018	Exchequer Release	RE:8/4/18/19	21,175,600.00	
31-08-2018	Exchequer Release (Grants)	RE:23/10/18/19	586,357,365.00	
11/9/2018	Exchequer Release	RE:29/3/18/19	11,800,000.00	
25-09-2018	Exchequer Release	RE:34/10/18/19	18,100,000.00	
28-09-2018	Exchequer Release	RE:37/7/18/19	21,317,800.00	
5/10/2018	Exchequer Release	FT18278J0K61	11,800,000.00	
9/10/2018	Exchequer Release	FT18282J2D6X	7,700,000.00	
18-10-2018	Exchequer Release	FT18291LSMF9	25,000,000.00	
26-10-2018	Exchequer Release	FT18299ZCJCQ	20,943,200.00	
22-10-2018	Exchequer Release	FT18295HHSKX	12,800,000.00	
6/11/2018	Exchequer Release (Grants)	FT18310WPKQM	336,500,000.00	
9/11/2018	Exchequer Release	FT18313MNTL	17,200,000.00	
19-11-2018	Exchequer Release	FT1832303N01	14,100,000.00	
30-11-2018	Exchequer Release	FT18334JWJX9	21,836,900.00	
6/12/2018	Exchequer Release (Grants)	FT18340KSZVW	165,107,500.00	
7/12/2018	Exchequer Release	FT18341P1CFH	29,400,000.00	
18-12-2018	Exchequer Release	FT183521PGNZ	45,000,000.00	
21-12-2018	Exchequer Release	FT183553B77F	30,962,000.00	
24-01-2019	Exchequer Release	RE:98/3/18/19	12,700,000.00	
29-01-2019	Exchequer Release	RE: 102/5/18/19	21,608,500.00	
8/2/2019	Exchequer Release	RE: 109/7/18/19	15,800,000.00	
15/2/2019	Exchequer Release	RE: 113/6/18/19	403,100,000.00	
15/2/2019	Exchequer Release	RE: 112/7/18/19	162,200,000.00	
19/2/2019	Exchequer Release	RE: 115/5/18/19	9,800,000.00	
21-2-2019	Exchequer Release	RE: 118/1/18/19	16,100,000.00	
27-02-2019	Exchequer Release	RE: 123/15/18/19	21,205,500.00	
15-03-2019	Exchequer Release	RE: 133/7/18/19	31,800,000.00	
20-03-2019	Exchequer Release	FT1907919Y0K	16,000,000.00	
29-03-2019	Exchequer Release	FT19088JL608	21,345,200.00	
24-04-2019	Exchequer Release	FT19114GC	33,800,000.00	
26-4-2019	Exchequer Release	RE: 153/7/18/19	21,634,000.00	
6/5/2019	Exchequer Release	RE: 158/2/18/19	565,100,000.00	
16-5-2019	Exchequer Release	RE: 163/12/18/19	19,800,000.00	
21-05-2019	Exchequer Release	RE: 167/10/18/19	20,400,000.00	
28-05-2019	Exchequer Release	FT19148N3WRT	8,900,000.00	
30-05-2019	Exchequer Release	RE: 170/5/18/19	69,499,600.00	
26-06-2019	Exchequer Release	FT 19177RK31Q	21,107,000.00	
3/7/2019	Exchequer Release	FT1918461K42	403,784,600.00	
5/7/2019	Exchequer Release	FT191869TPQ7	54,661,725.00	
	<b>TOTAL</b>		<b>3,347,446,490.00</b>	

<b>DEVELOPMENT EXCHEQUER RECEIPTS 2018/2019</b>			
4/10/2018	Exchequer Release (Grants)	FT18277BGLV	162,500,000.00
18-10-2018	Exchequer Release (Grants)	FT18291T00CI	205,000,000.00
9/1/2019	Exchequer Release (Grants)	DE:52/9/18/19	2,500,000.00
24-01-2019	Exchequer Release (Grants)	DE:59/3/18/19	162,500,000.00
15-03-2019	Exchequer Release (Grants)	DE:89/10/18/19	190,000,000.00
10/4/2019	Exchequer Release	FT191005PJCV	17,500,000.00
20-06-2019	Exchequer Release (Grants)	FT19171H4KCX	5,000,000.00
3/7/2019	Exchequer Release	FT19184TDD6T	42,600,000.00
	<b>TOTAL</b>		<b>787,600,000.00</b>

<b>1ST QUARTER- 2018/19</b>			
STATE DEPARTMENT OF HERITAGE			
RECURRENT EXHEQUER RECEIPTS- 2018/2019 ANALYSIS			
DATE	DESCRIPTION	REFERENCE	
			kshs. Cts
43139	Exchequer Release	RE:8/4/18/19	21,175,600.00
31-08-2018	Exchequer Release (Grants)	RE:23/10/18/19	586,357,365.00
43413	Exchequer Release	RE:29/3/18/19	11,800,000.00
25-09-2018	Exchequer Release	RE:34/10/18/19	18,100,000.00
28-09-2018	Exchequer Release	RE:37/7/18/19	21,317,800.00
	<b>TOTAL</b>		<b>658,750,765.00</b>
<b>2ND QUARTER 2018-19</b>			

STATE DEPARTMENT OF HERITAGE			
RECURRENT EXHEQUER RECEIPTS- 2018/2019 ANALYSIS			
DATE	DESCRIPTION	REFERENCE	AMOUNT
			kshs. Cts
5/10/2018	Exchequer Release	FT18278J0K61	11,800,000.00
9/10/2018	Exchequer Release	FT18282J2D6X	7,700,000.00
18-10-2018	Exchequer Release	FT18291LSMF9	25,000,000.00
26-10-2018	Exchequer Release	FT18299ZCJCQ	20,943,200.00
22-10-2018	Exchequer Release	FT18295HHSKX	12,800,000.00
6/11/2018	Exchequer Release (Grants)	FT18310WPKQM	336,500,000.00
9/11/2018	Exchequer Release	FT18313MNTL	17,200,000.00
19-11-2018	Exchequer Release	FT1832303N01	14,100,000.00
30-11-2018	Exchequer Release	FT18334JWJX9	21,836,900.00
6/12/2018	Exchequer Release (Grants)	FT18340KSZVW	165,107,500.00
7/12/2018	Exchequer Release	FT18341P1CFH	29,400,000.00
18-12-2018	Exchequer Release	FT183521PGNZ	45,000,000.00
21-12-2018	Exchequer Release	FT183553B77F	30,962,000.00
	<b>TOTAL</b>		<b>738,349,600.00</b>

<b>DEVELOPMENT EXCHEQUER RECEIPTS 2018/2019</b>			
4/10/2018	Exchequer Release (Grants)		162,500,000.00
18-10-2018	Exchequer Release (Grants)		205,000,000.00
	<b>TOTAL</b>		<b>367,500,000.00</b>

<b>3RD QUARTER -2018/19</b>			
STATE DEPARTMENT OF HERITAGE			
RECURRENT EXHEQUER RECEIPTS- 2018/2019 ANALYSIS			
DATE	DESCRIPTION	REFERENCE	AMOUNT
24-01-2019	Exchequer Release	RE:98/3/18/19	12,700,000.00

29-01-2019	Exchequer Release	RE: 102/5/18/19	21,608,500.00
8/2/2019	Exchequer Release	RE: 109/7/18/19	15,800,000.00
15/2/2019	Exchequer Release	RE: 113/6/18/19	403,100,000.00
15/2/2019	Exchequer Release	RE: 112/7/18/19	162,200,000.00
19/2/2019	Exchequer Release	RE: 115/5/18/19	9,800,000.00
21-2-2019	Exchequer Release	RE: 118/1/18/19	16,100,000.00
27-02-2019	Exchequer Release	RE: 123/15/18/19	21,205,500.00
15-03-2019	Exchequer Release	RE: 133/7/18/19	31,800,000.00
20-03-2019	Exchequer Release	FT1907919Y0K	16,000,000.00
29-03-2019	Exchequer Release	FT19088JL608	21,345,200.00
	<b>TOTAL</b>		<b>731,659,200.00</b>

### DEVELOPMENT EXCHEQUER RECEIPTS 2018/2019

9/1/2019	Exchequer Release (Grants)	DE:52/9/18/19	2,500,000.00
24-01-2019	Exchequer Release (Grants)	DE:59/3/18/19	162,500,000.00
15-03-2019	Exchequer Release (Grants)	DE:89/10/18/19	190,000,000.00
	<b>TOTAL</b>		<b>355,000,000.00</b>

### 4TH QUARTER -2018/19

### STATE DEPARTMENT OF HERITAGE

### RECURRENT EXCHEQUER RECEIPTS- 2018/2019 ANALYSIS

DATE	DESCRIPTION	REFERENCE	AMOUNT
24-04-2019	Exchequer Release	FT19114GC	33,800,000.00
26-04-2019	Exchequer Release	RE: 153/7/18/19	21,634,000.00
7/5/2019	Exchequer Release	RE: 158/2/18/19	565,100,000.00
16-05-2019	Exchequer Release	RE: 163/12/18/19	19,800,000.00
24-05-2019	Exchequer Release	RE:167/10/18/19	20,400,000.00
28-05-2019	Exchequer Release	FT19148N3WRT	8,900,000.00
30-05-2019	Exchequer Release	RE: 170/5/18/19	69,499,600.00
26-06-2019	Exchequer Release	FT19177RK31Q	21,107,000.00
3/7/2019	Exchequer Release	FT1918461K42	403,784,600.00
5/7/2019	Exchequer Release	FT191869TPQ7	54,661,725.00
	<b>TOTAL</b>		<b>1,218,686,925.00</b>

### DEVELOPMENT EXCHEQUER RECEIPTS 2018/2019

10/4/2019	Exchequer Release	FT191005PJCV	17,500,000.00
20-06-2019	Exchequer Release	FT19171H4KCX	5,000,000.00
3/7/2019	Exchequer Release	FT19184TDD6T	42,600,000.00
	<b>TOTAL</b>		<b>65,100,000.00</b>

COMPENSATION TO EMPLOYEES AND GRATUITY				
SALARIES AS AT 30TH JUNE 2019				
MONTH	PAYROLL	CASUAL WAGES	P.V'S	TOTAL
Jul-18	21,175,523.55			
Aug-18	21,265,944.05			
Sep-18	21,317,799.90		420,034.75	
TOTAL	63,759,267.50	-	420,034.75	64,179,302.25
Oct-18	20,943,124.50	1,065,388.25		
Nov-18	21,836,820.35	798,800.00	136,981.00	
Dec-18	22,944,971.30	756,579.30	3,302,758.00	
TOTAL	65,724,916.15	2,620,767.55	3,439,739.00	71,785,422.70
Jan-19	21,608,495.65	466,441.60	38,189.30	
Feb-19	21,233,642.55	561,998.80	594,459.65	
Mar-19	21,345,170.45	661,527.20		
TOTAL	64,187,308.65	1,689,967.60	632,648.95	66,509,925.20
Apr-19	21,633,997.80	683,969.95		
May-19	21,394,768.85	647,169.20		
Jun-19	21,106,969.50	1,134,223.65	14,941,954.00	
TOTAL	64,135,736.15	2,465,362.80	14,941,954.00	81,543,052.95
COMPENSATION TO EMPLOYEES				284,017,703.10
Gratuity				1,492,625.40

