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THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR BROADCASTING
AND TELECOMMUNICATION**

**FOR THE YEAR ENDED
30 JUNE, 2020**

OFFICE OF THE AUDITOR GENERAL
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**STATE DEPARTMENT OF BROADCASTING AND
TELECOMMUNICATION**

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2020

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

**State Department for Broadcasting and Telecommunication
Reports and Financial Statements
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I. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The state Department for Broadcasting and Telecommunications was established in 2016/2017 Financial Year where the Ministry of Information Communications and Technology was split into two sub-sectors comprising the State Department for Information and Communications Technology and the State Department for Broadcasting and Telecommunications. At cabinet level, the Department is represented by the Cabinet Secretary for Information Communications and Technology, who is responsible for the general policy and strategic direction of the entity.

b) Key Management

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

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

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c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

S/N	Designation	Name
	Cabinet Secretary	Joseph Mucheru, EGH
	Accounting Officer	Jerome Ochieng, CBS (July 2019 – Jan. 2020)
	Accounting Officer	Esther Koimett , CBS (Jan – June 2020)
	Information Secretary	Judith Munyinyi
	Secretary of Administration	Julian Yiapan, OGW
	Ag Director of Information	Vitalis Ragul
	Director of Public Communications	Joseph Mulei
	Director Government Advertising	Paul Dickson Gwaro Ogaro
	Chief Finance Officer	Jim Maina Chira
	Chief Economist	Paul Macharia
	Director Accountant General	CPA Samson Ongalo (June –Dec 2019)
	Assistant Accountant General	CPA Lucy Wangui Kamau (Jan – June 2020)
	Director Human Resource Management and Development	Miriam W. Gitau
	Assistant Director Supply Chain Management	Kennedy Omari

d) Fiduciary Oversight Arrangements

The following State Department Committee provided in Fiduciary oversight arrangement to ensure prudent financial management.

1. Budget Implementation Committee

- To review the utilization of cash limits
- To review and consider the cash flow plan
- To review and recommend relocation of expenditure
- To prepare budge for the State Department in consultation
- To implement the Treasury circulars on expenditure..

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2. State Department Audit Committee

Review the internal and external filing, recommendation and proposed corrective and preventive action where necessary.

Review and approve the internal audit work plan and forward it to PS for funding

Review the systems established to ensure sound public financial management and internal control as we comply with policies, rules, regulations and procedures.

3. Pending Bills Committee

To review all pending bills.

To ascertain the amount of pending bills.

To scrutinize and establish the authenticity of the bills.

To make recommendation to the Accounting Officer.

e) Entity Headquarters

P.O. Box 30025 - 00100

Teleposta Towers

Kenyatta Avenue

Nairobi, KENYA

f) Entity Contacts

Telephone: (254) 020 492000/100

E-mail: psbroadcasting@ict.go.ke

Website: information.go.ke

g) Entity Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

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i) Principal Legal Adviser

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

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II. FORWARD BY THE CABINET SECRETARY

2.0 Introduction

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

This Financial Statements report for the Year ending June 30th 2020 provides details of budget performance and achievements of key programmes and projects that were implemented by the State Department of Broadcasting and Telecommunications and its Agencies. The Report contains analysis of budget utilization for transparency and accountability as required by the PFM Act. The Report will be used to inform current budget expenditures and also in the preparation of the Medium-Term Budget (MTB) for the 2021/22 to 2023/24 Financial Years.

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

- Formulate, review and implement appropriate information and telecommunications policies, legal, regulatory and institutional frameworks;
- To Promote and facilitate availability and access to efficient, reliable and affordable Public Mass Media and telecommunications infrastructure in the Country
- Provide affordable information and communication services; Train, build and strengthen mass media skills and capacity; and
- Provide news and information services for informed citizenry.

2.1 Statement of budget Performance Intent

During the 2019/2020 Financial Year, the State Department was allocated KShs 5,370 Million consisting of KShs 4,839 Million in Recurrent Vote and KShs 531.1 Million in Development Vote. The State Department planned to utilize the allocated funds towards the achievement of the following strategic intentions based on the national development agenda as espoused in the Kenya Vision 2030, keeping in mind the specific priorities of the Ministry.

Development and review policy, legal, regulatory and institutional frameworks to facilitate development and growth in the broadcasting and telecommunications subsector.

Promotion of a knowledge-based society through gathering and dissemination of credible information

Improving digital inclusivity through expansion of the Digital TV Infrastructure to increase universal access broadcasting service.

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Capacity building and skilled Human Capital resourcing in both Government and the Private Sector.

2.2 Key Performance Indicators by Programmes

2.3 Key Achievements

During the 2019/20 FY, the Broadcasting and Telecommunications sub-sector registered slowed growth rate compared to 2018/19 FY. The ICT Gross Domestic Product (GDP) continued to register impressive growth rate where it grew by 8.8% per cent in the 2019 compared to 11.4 per cent in 2018. The total Real ICT GDP in absolute terms increased from KShs 204 Billion in 2018 to KShs 222 Billion in 2019. The ICT led industries contributed approximately 1.2% to the GDP which is far much below the target of 10% as envisioned in the Vision 2030. The state department implemented the following three programmes.

- i. General Administration, Planning and Support Services
- ii. Information and Communication Services
- iii. Mass Media Skills Development

2.3.1 General Administration, Planning and Support Services

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

- i. National Information Communications and Technology Policy 2019
- ii. ICT Sector Competition Policy
- iii. Draft Spectrum Policy 2020
- iv. Draft Public Relation Society of Kenya Bill and Policy 2020
- v. Draft Film Policy
- vi. Draft Digital Economy Strategy 2020

2.3.2 Information and Communication Services

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

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

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- Produced and disseminated 80 documentaries on deliveries of national priorities and thematic areas. 20 documentaries per quarter.

The National digital TV coverage increased from 86% to 89.3% due to the continued roll out digital TV broadcast infrastructure by both public and private operators. This has improved the household's access to digital broadcast signal especially in unserved and underserved areas. The government has continued to implement the public Digital broadcast infrastructure under the signet by filling in the identified gaps. The Sector continued to license and assigns radio frequency to community broadcasters thereby increasing household's access to radio broadcast signal from 96 in 2018 to 97 in 2019. Radio stations increased from 178 in 2018 to 194 in 2019. This includes community radio that broadcast in vernacular and national radio stations that broadcast in Kiswahili and English.

The subsector through the media regulatory services was able to resolve most of the reported media disputes. In addition, the subsector monitored media content to conform to set regulatory guidelines, developed Curriculum for middle mass media training colleges and accredited journalists practising in Kenya.

2.3.3 Mass Media Skills Development

The State Department also trained over 580 mass media personnel thereby boosting the national talent pool on mass media skills. The department also implemented the modernization programme under Kenya Institute of Mass Communications where Hostels Phase I and II were completed while the improvement of the Catering Unit is currently ongoing.

2.3 The FY 2019/2020 Budget Analysis

As at 30th June, 2020 the Department had absorbed KShs 4,724.5 million which is 87.98% of the allocated budget where KShs 4,208.1 million (86.9%) was utilized in recurrent and KShs 516.4 million (97.2%) was utilized under the development vote. The variance is attributed to outstanding AIA collections and late loading of supplementary II budget onto IFMIS that led to under-utilization in the use of goods and services, acquisition of assets and in social security benefits.

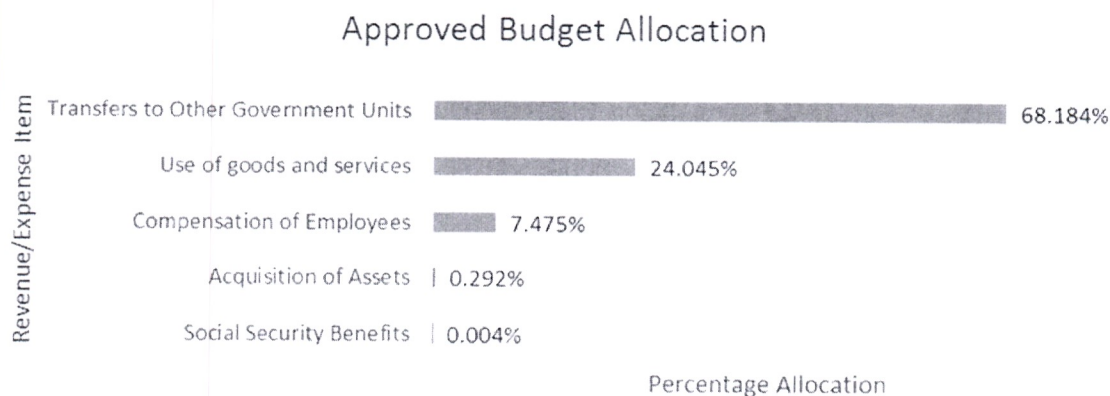
2.4.1 Analysis of Approved Budget Vs Actual Expenditure FY 2019/20 KShs

Code	Revenue/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
21	Compensation of Employees	375,000,000.00	353,135,189.90	21,864,810.10	94.17%
22	Use of goods and services	1,455,498,476.00	1,136,006,556.50	319,491,919.50	78.05%

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263	Transfers to Other Government Units	3,516,630,000.00	3,221,381,940.00	295,248,060.00	91.60%
27	Social Security Benefits	5,236,875.00	191,804.40	5,045,070.60	3.66%
31	Acquisition of Assets	17,827,852.00	13,813,150.00	4,014,702.00	77.48%
	Grand Total	5,370,193,203.00	4,724,528,640.80	645,664,562.20	87.98%

Chart 2.3.1 State Department Budget allocation by Economic Items

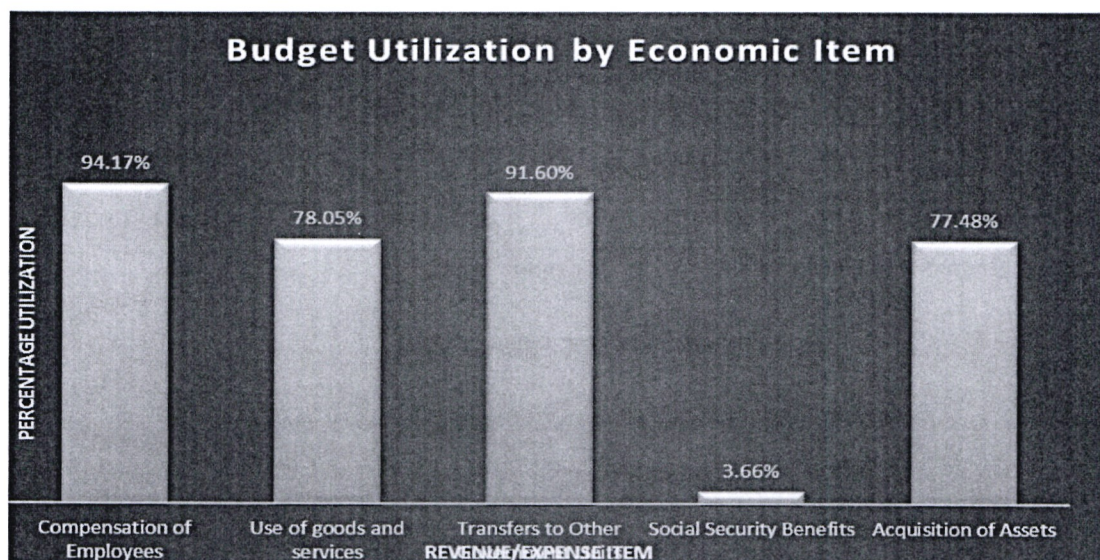


It is observed that transfer to other Government Units took the largest share of the ministry's budget at 68.18% with use of goods and services taking 24.05%. Compensation to employees took only 7.48% while acquisition of Assets and social security benefits took the lowest at 0.29% and 0.004% respectively. The government advertising and strategic government communications services took the lions share in the use of goods and services.

Chart 2.3.2 Budget utilization by Economic Items

The compensation to employees achieved 94.17% utilization while social security benefits had the lowest at 3.66%. The charts below shows levels of utilization by economic classification.

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2.5 Expenditure by Programmes

2.5.1 Analysis of Budget to Actual Expenditure by programme

During the year General Administration Planning and Support Services programme took 4.0% of the total allocated budget and attained 93.3% utilization. The Mass Media Skills Development programme with a budget allocation of 7.3% achieved the highest budget utilization of 96.4%. The information and communication services programme with the highest budget allocation at 88.6 % achieved 63.5% budget utilization which was the lowest utilization level in all the three programmes. The table below summarizes the budget expenditures

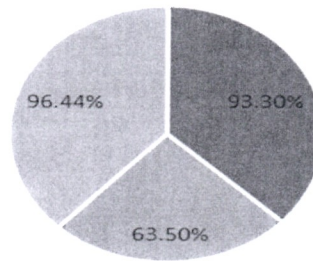
Table 2.5.1 Analysis of Budget to Actual Expenditure by Programme FY 2019/20

Programmes	Approved Budget Allocation	Actual Payments	Variance	% of Utilization
	KShs millions	KShs millions	KShs millions	%
General Administration Planning and Support Services	2,150,04,435.00	200,402,735.50	14,601,699.50	93.21%

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Information and Communication Services	4,761,638,768.00	4,134,541,404.30	627,097,363.70	86.83%
Mass Media Skills Development	393,550,000.00	389,760,201.00	3,789,799.00	99.04%
Total	5,370,193,203.00	4,724,528,640.80	645,488,862.20	87.98%

Chart 2.5.1 Analysis of Expenditure by Programme



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

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2.5.2 Analysis of Programme/Sub Programme Expenditure

Table 2.5.2 Programme and Sub-Programme expenditures				
	Approved 2019/20	Actual 2019/20	Variance	% of Utilization
Programme 1: General Administration, Planning and Support Services				
S.P 1.1 General Administration, Planning and Support Services	215,004,435.00	200,402,735.50	14,601,699.50	93.21%
<i>Total for programme 1:</i>	215004435.00	200,402,735.50	14,601,699.50	93.21%
Programme 2: Information and Communication Services				
S.P 2.1: News and Information Services	4,159,258,768.00	3,532,161,404.30	627,097,363.70	84.92%
S.P 2.2: Kenya Yearbook Initiative	153,780,000.00	105,000,000.00	48,780,000.00	68.28%
S.P 2.3: Media Regulatory Services	448,600,000.00	153,780,000.00	0.00	100.00%
<i>Total for programme 2:</i>	4,761,638,768.00	3,023,671,176.30	173,967,591.70	63.50%
Programme 3: Mass Media Skills Development				
S.P3.1: Mass Media Skills Development	393,550,000.00	389,760,201.00	3,789,799.00	96.44%
<i>Total for programme 3</i>	393,550,000.00	389,760,201.00	3,789,799.00	96.44%
Total for Ministry/Vote	5,370,193,203.00	4,724,528,640.80	645,664,562.20	87.98%

As shown in the table the Media Regulatory Services Sub-programme had the highest absorption at 100% followed by the mass media skills development sub-programme with 96.4%. The news and information sub-programme scored 84.9% mainly due to outstanding AIA collections associated with government advertising. The Kenya Yearbook was also affected by uncollected AIA thus reducing its expenditures to 68% absorption rate.

2.6 Challenges

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

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

2.7 Lessons Learnt

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

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

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

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2.8 Recommendations

It is recommended that the subsector be adequately funded to enable the achievement of the planned MTP III programmes. For Kenya to benefit from digital dividends as envisaged in the Vision 2030 it is necessary for the government to facilitate development of ICTs industries in the country to increase their contribution to above 10% of the national GDP through employment and wealth creation. Investment in creative industry and e-commerce hubs in the country will enable Kenyans to commercialize their innovations and transact online businesses.

2.9 Conclusion

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

**Joe Mucheru, EGH
CABINET SECRETARY**

III. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES

3.0 Introduction

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

To develop and review Policy, Legal, Regulatory and Institutional Frameworks for effective operations of the broadcasting and telecommunications industry

- To improve universal access to information for a competitive knowledge-based society
- To Provide strategic Government communication services
- To Provide Government Advertising and Telecommunication services to MDAs
- To build mass media skills in the sector

The sub-sector registered slowed growth rate in the FY 2019/20 compared to FY 2018/19 where ICT Gross Domestic Product (GDP) grew by 8.8% per cent in the 2019 compared to 11.4 per cent in 2018. The total Real ICT GDP in absolute terms increased from KShs 204 Billion in 2018 to KShs 222 Billion in 2019. The ICT led industries contributed approximately 1.2% to the GDP which is far much below the target of 10% as envisioned in the Vision 2030.

3.1 Progress on attainment of Strategic development objectives

The State Department implemented three major programmes and five sub-programmes. The state department implemented the following three programmes whose objectives and outcome are outlined in the matrix below.

- i. General Administration, Planning and Support Services
- ii. Information and Communication Services
- iii. Mass Media Skills Development

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

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2019/20	Achievements 2019/20 (As at 30/06/2020)	Remarks
Program 1: General Administration Planning and Support Services						
Objective: To formulate, review and implement appropriate broadcasting and telecommunication policies, legal and institutional frameworks that improve efficiency of public service delivery						
Outcome: A Well-Regulated Broadcasting and Telecommunication Industry						
S.P 1.1 General Admin Planning and Support Services	Ministry Headquarters and SAGAs	Policies, Legal and Institutional Frameworks	No. of Public Policies Developed	3	3	National ICT Policy Draft Spectrum Policy Draft Public Relation Society of Kenya Policy Draft Digital Economy Strategy
			No. of Institutional Frameworks Developed	3	3	Public Sector Advertising Guideline Structure of Public Communications Telephone Service Personnel
			No. of Legal Frameworks Developed	2	2	Draft Public Relation Society of Kenya Bill
Programme 2: Information and Communication Services						
Objective: To collect, collate and disseminate credible information to promote a competitive knowledge based economy						
Outcome: Well informed citizenry						
S.P 2.1: News & Information Services	Department of Information	Public News and Information Services	Daily and Weekly News and Information Briefs	300	300	250 Daily and 50 weekly News Briefs /Information gathered and distributed to media houses.

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Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2019/20	Achievements 2019/20 (As at 30/06/2020)	Remarks	
			No. of TV news Items produced	3,000	2,619	Affected by inadequate personnel and effects of Covid-19	
			Photographic Exhibitions	2	Online exhibitions	Digitized all Historical Photographs and can be accessed online	
			No of publications produced (Regional/weekly Online Mawasiliano)	96	63	Affected by COVID 19 Regional Publications targeting socio-economic development news and programmes	
		Modern Mass Media Equipment and Facilities	% of Modernization on Identified Equipment and Facilities	30	10	Project delayed due to Budget cuts	
S.P 2.1: News & Information Services	Department of Public Communications	Trained Officers	No. of trained Public Communication Officers on Effective Communications & Management	70	40	Forty PCOs trained on Effective Communication & Management	
			Enhanced Government Media Coverage	Media Centre established	100%	70%	Media Centre established and operational
			Quarterly Media Monitoring report	4	4	Quarterly media monitoring reports prepared	
			Quarterly Government Communications Plan	4	4	Government Communications Plan for the Big 4 Agenda established	

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Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2019/20	Achievements 2019/20 (As at 30/06/2020)	Remarks
		Government Call Centre	Operational Government Call Centre	100%	70%	National Government Contact Centre established, 70% complete
S.P 2.1: News & Information Services	Government Advertising Agency	Standardized Government Advertisements	No of weekly MYGOV Pull Out	50	50	Target Met
			Quarterly compliance report on Government Advertisement Directives	4	4	Report available
	Office of the Government Spoke person	Government Strategic Communication	Biweekly press briefings	26	26	Target Met
			No. of open community engagement forums	20	20	Target Met
	Kenya Broadcasting Corporation	Public Broadcasting Services	% of National Digital Signal coverage	86	89	Target Surpassed
			Number of public broadcasting services hours	2,190	2,190	Target Met
			No. of Studio Mashinani established	2	13	Initiated Two studio mashinani Gatanga an Kitui

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Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2019/20	Achievements 2019/20 (As at 30/06/2020)	Remarks
S.P 2.2 Kenya Yearbook Initiative	Kenya Yearbook Editorial Board	Yearbook Publications	Kenya Yearbook	1	100% achieved Year book 2020 Edition complete.	Covers events up to June 2020. Launch planned for October 2020
		Independent Cabinet Series	Moi Cabinets	1	100% achieved on publication of Moi Cabinets	Launch planned for October 2020. Delayed due to subject's illness and death.
		4 No. Big Four Agenda Publications	Health, Housing, Agriculture & Food Security and Manufacturing Yearbooks	1	100% achieved on publication of Agriculture & Food Security and Health Yearbook (UHC) plus covid-19 updates via the Kenya.Covid-19 App.	Printing underway. UHC publication reviewed midway to include the effects of the COVID 19. Launch planned for September 2020
S.P 2. 3 Media Regulatory Services	Media Council of Kenya	Media Regulation Services	% of the media complaints & disputes resolved	35	nil	Court injunctions, non-attendance of hearings by either parties and no commissioners in to arbitrate disputes

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Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2019/20	Achievements 2019/20 (As at 30/06/2020)	Remarks
			No. of Media Standards Developed	4	8	Developed curriculum module on fake news, accreditation guidelines, safety and protection of journalists, climate change reporting, media viability, Access to information and health reporting.
			No. of on-job Journalist trained	800	1257	Target exceeded
			Quarterly reports on Media compliance on Journalists code of conduct	4	4	Target met as required by the Media Act 2013
			No. of Journalist Accredited	5,000	6275	There was massive public awareness and purchase of new accreditation equipment

Programme 3: Mass Media Skills Development

Objective: To train, build and strengthen the ICT and mass media skills

Outcome: Enhanced talent pool in ICT and Mass Media Skills

S.P 3.1 Media Skills Development	Kenya Institute of Mass Communication	Modern Mass Media Equipment and Facilities	% of completion Catering Unit	94	93	Project in final phase. Fitting of equipment and key installations scheduled for FY 2020/21
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Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2019/20	Achievements 2019/20 (As at 30/06/2020)	Remarks
			% of Modernized Equipment	100	97	Assistive Equipment to train PWDs, Graphics studio, Animation studio works currently in progress
			No. of Studios established	1	2	-One AVID Studio -One Sound Studio
			% of KIMC Eldoret Campus operationalization	15%	15% Target met	Project approval by the National Treasury on December 10th, 2019. Incubation training centre secured and equipped Intake for May 2020 rescheduled due to COVID-19
			% of operationalization of KIMC TV	15%	15%	Application for TV frequency submitted to CA for consideration
			% of completion of Phase 3 of the tuition block comprising one floor and roof	10%	0%	Lack of provision of Kshs. 10M
S.P 3.1 Media Skills Development	Kenya Institute of Mass Communication	Mass Media Training	No. of Trained media practitioners	567	611	611 admitted through KUCCPS
			No. of Reviewed curricular	4	4	4 Zero Drafts completed
			No. of statutes developed/ reviewed	4	4	4 statutes completed

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Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2019/20	Achievements 2019/20 (As at 30/06/2020)	Remarks
			No. of Content Productions on the Big 4 Agenda	20	11	Underperformance attributed to Covid-19 restrictions

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3.1.2 Project Performance

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

Annex 2: Project Details													
No	Project Name and/or IFMIS Code	Estimated Cost of the Project or Contract Value (a)	Source of Financing			Project Timeline		Allocation FY 2019/20 Budget		FY 2019/20 % Absorption , Full year ending June 2020		Actual Cumulative Expenditure since inception , and including up-to end of June 2020 (b)	Outstanding Project Cost , including as per end of June 2020 (c = a-b)
			Total	of which: Foreign	Of which: GoK	Start Date	Expected End Date	Foreign	GoK	Foreign	Gok		
1	Digital TV Migration	6,000,000,000	6,000,000,000	800,000,000	5,200,000,000	Jul-14	Jun-21	0	310000000	0	100	5,539,000,000	461,000,000
2	KBC Studio Mashinani	619,000,000	619,000,000	0	619,000,000	Jul-16	Jun-23	0	-	0	0	119,000,000	500,000,000
3	405 Bed Capacity Hostel	569,000,000	569,000,000	0	569,000,000	Jul-14	Jun-21	0	51,000,000	0	100	500,000,000	69,000,000
4	Modernization of KIMC Film	405,000,000	405,000,000	0	405,000,000	Jul-15	Jun-20	0	118,000,000	0	100	405,000,000	0
5	Modernization of KNA	791,000,000	791,000,000	0	791,000,000	Jul-17	Jun-23	0	52,143,905	0	71	65,000,000	726,000,000
	TOTAL	8,384,000,000	8,384,000,000	800,000,000	7,584,000,000				531,143,905			6,628,000,000	1,756,000,000

The department implemented 5 capital projects as shown in the table.

- i. The Digital TV migration Project completion rate is 92%. Completion date has been revised to June 2022 due to low provisions.
- ii. KBC Studio Mashinani has been affected by non-provision of recurrent funds for full operationalization of completed studios. The completion date has also been revised due to budget cuts and low provisions. End date was revised to 06/23.
- iii. The 405 bed capacity project was affected by budget cut in 2017/18 that led to completion dates and cost. budget revised from 500M to 569M and end date revised from 06/20.
- iv. The modernization of KIMC Film Project will be completed once requisite equipment are delivered.
- v. Modernization of KNA has been affected by budget cuts

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Introduction

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

- i. To create and maintain a well-regulated broadcasting and telecommunications sector.
- ii. To promote a coherent and seamless Government communication
- iii. To enhance the sub-sector contribution to the national development goals.
- iv. To create employment through promotion of local digital content

2. Sustainability strategy and profile –

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

High standards of professional ethics

Efficient, effective and economic use of resources

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

3. Environmental performance

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

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

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

4. Employee welfare

i. Policies guiding hiring process

- The mandate to hire is the responsibility of the Public Service Commission, however some of the powers have been delegated to the Authorised Officer, that is, Recruitment of officers in

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CSG '17' to CSG '13'. While undertaking the recruitments, we are guided by the Delegation of Public Service Commission Human Resource Powers and Functions to the Authorized Officer's policy.

- Short-listing panels set criteria for USE during the shortlisting exercise and we ensure that the final short-list takes into consideration **merit, Kenya's diverse communities, gender, youth, ethnicity, marginalized and minority communities and persons living with disabilities** in accordance with the Public Service Commission Diversity policy.
- **Stakeholder engagement** is paramount when hiring. The HR undertakes the recruitment of Staff in consultation with the following Stakeholders;
- **The Public Service Commission** retains the oversight, regulatory and appellate roles with regard to the delegated powers and functions. It also provides norms and standards to guide Human Resource Management in Ministries.
- **The Ministry of State for Public Service** is the Manager of the Human Resources in the Civil Service and the Administrator of various Schemes of Service.
- **The National Treasury** is consulted on funding issues since they approve hiring budgets.
- **Improvement** - In exercising the powers and functions as outlined in the delegation instrument, the Authorized Officer acts in accordance with applicable **legislation, regulations, policies and guidelines** which may be issued by the Commission from time to time. Further, the PSC **undertakes periodic reviews** to ascertain compliance with the laws and regulations in the discharge of delegated functions and take remedial action where necessary.

ii. Improvement of skills and managing careers, Appraisal and Rewards System

The Department undertakes the following;

- Training Needs Analysis (TNA) for staff;
- Skills gap Analysis;
- Conducting Capacity building Programs;
- PAS evaluation and monitoring of filling of SPAS.

iii. Policy on safety and compliance with Occupational Safety and Health Act (OSHA)

This organization puts into consideration OSHA guidelines and provisions e.g. compliance with Part VI and X which is Health and Welfare General Provisions respectively among others. There exist different Committees that help in ensuring compliance with the Act e.g. the Safety and Security Committee among others.

In compliance with the Provision the State Department has improved on the following;

- Cleanliness;
- Ventilation;
- Lighting;

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- Sanitary Conveniences;
- Provision of clean bottled and tap water;
- Provision of washing and cleaning facilities;
- Accommodation;
- First Aid Services;
- Good work environment; and
- Facilities for sitting among others.

5. Market place practices-

- **Responsible Competition practices-**when our state Department, there are forms which the tenderers declare that they will not engage themselves in any corrupt/ fraudulent practices .To ensure that there is fair competition, our specifications are prepared in such a way that does not favor any particular supplier. We notify both successful and un-successful bidder at the same time giving why they did not qualify for the tender.

- **Responsible supply chain and supplier relations:**

Tenderers who are successful are promptly notified and clear specifications of what is needed is communicated to them so that they know what is expected from them. This will eliminate cases where rejection for delivering wrong goods. Upon delivery of the goods, the inspection team inspects them immediately and prepare inspection certificate which is then forwarded to accounts with other documents payments. We respect the contract that has been signed with the suppliers and we never ask our suppliers to deliver items which are outside the agreed contracts.

- **Responsible marketing and advertisement:**

Tender advertisements are normally done in a language that is understood by everyone and specifications are very clear for all interested bidders. The advertisement is done in the print media of wide circulation and electronic media that is widely used.

- **Product stewardship:** dealers of goods and services are given exclusive preference for their products

6. Community Engagements

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

- i. Conducting biweekly press briefings to articulate Government policies
- ii. Carrying out open community engagement forums that are issue based at county level subject to Covid-19 regulations
- iii. Conducting communication forums at county level to create awareness on youth empowerment programmes subject to Covid-19 regulations)

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- iv. Produce and disseminate videos on deliveries of national priorities and thematic areas

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the *State Department of Broadcasting and Telecommunication* is responsible for the preparation and presentation of the *entity's* financial statements, which give a true and fair view of the state of affairs of the *entity* for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *State Department of Broadcasting and Telecommunication* accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2020, and of the *entity's* financial position as at that date. The Accounting Officer charge of the **State Department of Broadcasting and Telecommunication** further confirms the completeness of the accounting records maintained for the State which have been relied upon in the preparation of the *State Department's* financial statements as well as the adequacy of the systems of internal financial control.

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


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Approval of the financial statements

The *State Department's* financial statements were approved and signed by the Accounting Officer on 30th September, 2020



**ESTHER KOIMETT, CBS
PRINCIPAL SECRETARY**



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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



Enhancing Accountability

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Broadcasting and Telecommunication set out on pages 28 to 47, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, the statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position the of the State Department for Broadcasting and Telecommunication as at 30 June, 2020, 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. Bank Balances

As disclosed in Note 10 A to the financial statements, the statement of financial assets and liabilities reflects bank balances of Kshs.304,133,182 as at 30 June, 2020. However, the bank reconciliation statements in support of the cash book balances were at variance with the certificate of bank balances as at 30 June, 2020 as analyzed below:

Bank Account	Certificate of Balance (Kshs.)	Bank Balance as per Reconciliation (Kshs.)	Difference (Kshs.)
Development Account	0	232,275	(232,275)
Deposit Account	268,696,622	280,749,093	(12,052,471)
Totals	268,696,622	280,981,367	(12,284,745)

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Details of the reconciling items and supporting documents were not availed for audit review.

In the circumstances, the accuracy, and fair statement of the reported bank balances of Kshs.304,133,182 as at 30 June, 2020 could not be ascertained.

2. Accounts Receivables

As disclosed in Note 11 to the financial statements, the statement of financial assets and liabilities reflects a balance of Kshs.11,463,526 under accounts receivables – outstanding imprest and clearance accounts balances. Included in the balances are long outstanding imprests and District Suspense of Kshs.815,671 and Kshs.10,554,650 respectively. The long outstanding imprests of Kshs.815,671 ought to have been surrendered or recovered on or before 30 June, 2020 in accordance with Regulation 93 of the Public Finance Management (National Government) Regulations, 2015. Further, the movements in District Suspense account balance from Kshs.81,937,063 as at 30 June, 2019 to the closing balance of Kshs.10,554,650 has not been supported.

In the circumstances, the accuracy and fair statement of accounts receivables – outstanding imprest and clearance accounts balances of Kshs.11,463,526 as at 30 June, 2020 could not be ascertained.

3. Accounts Payables - Deposits

As disclosed in Note 12 to the financial statements, the statement of financial assets and liabilities reflects a balance of Kshs.280,749,093 under accounts payables-deposits. As previously reported, included in the balance are long outstanding deposits received from various government institutions amounting to Kshs.38,659,849 which had been outstanding for periods exceeding one year. No explanation was given on why the deposits continue to be held by the State Department and the purpose for which they were expected to be utilized. Further, analysis provided in support of the deposits did not include the date of contract while the supporting documents were inadequate to authenticate the accuracy and validity of each of the disclosed balances.

In addition, included in the accounts payables-deposits balance are receipts in respect of services rendered by the Government Advertising Agency and disposal of motor vehicle amounting to Kshs.15,528,920 and Kshs.266,000 respectively that represent Appropriation in Aid and should not have been recorded as deposits.

Under the circumstances, the accuracy and fair statement of accounts payables- deposits balances of Kshs.280,749,093 as at 30 June, 2020 could not be ascertained.

4. Differences between the Financial Statements and IFMIS Generated Trial Balance

There were differences noted between the amounts reflected in the financial statements and the IFMIS generated Trial Balance as detailed below:

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Item	Financial Statement (Kshs)	IFMIS Trial Balance (Kshs)	Difference (Kshs)
Imprests	815,671	1,018,528	(202,857)
Cash in Hand	254,951	4,795,046,444	(4,794,791,493)
District Suspense	10,554,650	4,440,516	6,114,134
Other Current Assets	-	329,670	(329,670)
Salary Advance	93,205	(366,022)	459,227
Development Bank Account	232,275	(981,816,580)	982,048,855
Recurrent Bank Account	23,151,815	(4,229,352,620)	4,206,200,805
General Deposits Account	280,749,093	(273,023,646)	553,772,739

The variances between the two sets of records have not been explained nor reconciled.

Consequently, the accuracy and completeness of the financial statements as prepared and presented could not be confirmed.

5. Unsupported Prior Year Adjustments

As disclosed in Note 14 to the financial statements, the statement of financial assets and liabilities reflects a balance of Kshs.82,693,143 under prior year adjustments. However, an adjustment of Kshs.78,814,143 is included in respect of district suspense which was not in agreement with the movement in the account balance of Kshs.72,751,756 during the period. This resulted in an unexplained variance of Kshs.6,062,387. Furthermore, there were no documents in support of the movements in the district suspense adjustments.

Consequently, it was therefore not possible to confirm the validity of prior year adjustments of Kshs.82,693,143 for the year ended 30 June, 2020.

6. Excessive Payments

The statement of receipts and payments reflects payments amounting to Kshs.1,136,277,796 on use of goods and services. Included in the payments are payments to one of the media houses of Kshs.14,163,600 for which the Pending Bills Committee Report of March/April 2020 had recommended the payment less of Kshs.2,360,600 for offering fewer spots. However, the invoice was paid in full leading to an overpayment of Kshs.2,360,600. Another media house was paid Kshs.614,225 while the supporting invoice was for an amount of Kshs.356,120, resulting to an overpayment of Kshs.258,105.

Even though the Management had written to the media house requesting for refund or credit notes in respect to the overpaid amounts totaling Kshs.2,618,705, no response had been received as at 2 December, 2020.

Consequently, the propriety of the expenditure of Kshs.2,618,705 in respect to use of goods and services for the year ended 30 June, 2020 could not be confirmed.

7. Pending Bills

Note 16.1 to the financial statements reflects pending bills amounting to Kshs.1,905,090,673 as at 30 June, 2020. Included in the pending bills is an amount of Kshs.294,810,644 in respect of contested claims which according to an audit report on pending bills dated 24 April, 2020 carried out by a Committee appointed by the Principal Secretary for Broadcasting and Telecommunications, were found to be ineligible for payment. It was noted that the ineligible claims amounting to Kshs.26,063,999 relate to the year 2019/2020 while Kshs.268,746,645.32 relates to prior years. The bills were found to be ineligible for payment either due to having been paid earlier, or the obligation for payment being with Semi-Autonomous Government Agencies (SAGAS) or the claims not being adequately supported by requisite documents.

A review of the Pending Bills Committee Report indicated that verification carried out on the Integrated Financial Management Information System (IFMIS) by the State Department within the year under review revealed that the bills amounting to Kshs.123,462,988 that had already been paid but were still being classified as contested pending bills. No proper explanations were given for this anomaly.

In view of the foregoing, the accuracy, validity, fair statement of the reported pending bills balances of Kshs.1,905,090,676 as at 30 June, 2020 could not be ascertained.

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

Key Audit Matters

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

Other Matter

1. Budget Control and Performance

The summary statement of appropriation; recurrent and development combined reflects total receipts budget and actual on comparable basis of Kshs.5,370,193,203 and Kshs.4,683,912,197 resulting in underfunding of Kshs.686,281,006 or 13%. The

underfunding may impact negatively on the implementation of the planned activities for the year, thereby, affecting delivery of goods and services to the citizens.

2. Unconfirmed Arrears of Appropriations-in-Aid (AIA) Owed by State Agencies

The statement of receipts and payments reflects an amount of Kshs.1,841,317,712 as proceeds from sale of assets as at 30 June, 2020. The amount, however, excludes Appropriations-in-Aid amounting to Kshs.483,152,144 owed to the Government Advertising Agency by various State Agencies for advertising services. Of the amount, Kshs.118,796,092 relates to services rendered during the year while the remainder of Kshs.364,356,052 relates to prior years. This outstanding amount is expected to supplement the Publicity and Advertising budget for the State Department.

Although the Government Advertising Agency had sent out demand letters for payment of amounts owed, the State Agencies have not been responsive and this has partly contributed to an increase in pending bills as the Appropriations-in-Aid (AIA) had been factored in the budget. It was also noted that even though a schedule of outstanding AIA receipts from State Agencies was provided for audit examination, the amount could not be verified against specific individual accounts as primary records from which the schedule was extracted were not availed for audit verification.

Under the circumstances, the accuracy and validity of the outstanding AIA balance of Kshs.483,152,144 as at 30 June, 2020 could not be confirmed.

3. Unresolved Prior Year Issues

The following prior year audit issues remained unresolved as at 30 June, 2020:

3.1. Payment of Rent Without Valid Lease Agreement

As previously reported, the statement of receipts and payments for the year ended 30 June, 2019 reflected use of goods and services figure of Kshs.3,024,349,426 which included payments totaling Kshs.64,866,176 in respect of rentals of produced assets as disclosed in Note 6 to the financial statement. This amount included Kshs.30,750,000 paid for rent under Headquarters Administrative services. Further examination of these rent payments revealed that there was no lease agreement between Teleposta Pension Scheme who are the landlords, and the State Department for Broadcasting even though there existed a lease agreement signed between Teleposta Pension Scheme and Ministry of Information, Communication and Technology for office space occupied at the Teleposta Towers.

In the circumstances, it was not possible to determine the basis of the rent paid of Kshs.30,750,000 and whether the same was consistent with the market rates and thus a proper charge to public funds.

3.2. Uchumi House Office Space

As previously reported, included in the balance of Kshs.64,866,176 under rent of produced assets is an amount of Kshs.7,785,275 paid for lease of Uchumi House occupied by the Department of Information Services. However, the Lease Agreement between the State Department for Broadcasting and the Management Agents of Uchumi House has not been availed for audit verification. Although Management explained that delay in execution of the lease agreement was as a result of variances between the rental charges offered by the landlord and the rate recommended by the State Department for Housing, Urban Development and Public Works, the impasse had not been resolved as at the time the audit report was finalized.

In the circumstances it has not been possible to confirm the validity and propriety of rent payment totaling Kshs.7,785,275 for occupation of Uchumi House.

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 for Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Failure to Conduct Media Monitoring on Distribution of MyGov Publication

The statement of receipts and payments reflects payments of Kshs.1,137,108,537 in respect of use of goods and services for the year ended 30 June, 2020. Included in this figure are payments amounting to Kshs.892,418,840 for printing, advertising, information supplies and services. As disclosed under Note 6 to the financial statements, Kshs.864,192,498 relates to payments made to four (4) media houses for publication of MyGov newspaper as detailed below:

Media House	Amount (Kshs)
Daily Nation	318,753,000
The Standard	193,444,520
The People Daily	189,240,600
The Star	162,754,378
Total	864,192,498

It was noted, however, that the Government Advertising Agency has never carried out a media monitoring exercise to determine the number of copies published and distributed

by each media house, which would have formed a basis for any contractual negotiations on amounts payable for placing of Government and associated advertising in the print media.

In the circumstances the propriety and value for money on the Kshs.864,192,498 paid to the media houses could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 overall governance.

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the State Department 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

31 December, 2020

State Department for Broadcasting and Telecommunication
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**VI. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE
 DEPARTMENT OF BROADCASTING AND TELECOMMUNICATION**


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019/2020	2018/2019
		Kshs	Kshs
RECEIPTS			
Tax Revenues	1	4,000,000	4,000,000
Transfers from National Treasury	2	2,779,594,137	4,519,966,085
Proceeds from Sale of Assets	3	1,841,317,712	667,902,570
Other Revenues	4	59,000,348	52,300,000
TOTAL REVENUES		4,683,912,197	5,244,168,655
PAYMENTS			
Compensation of Employees	5	353,135,190	357,230,892
Use of goods and services	6	1,136,277,796	3,024,349,425
Transfers to Other Government Units	7	3,221,381,940	1,747,461,500
Social Security Benefits	8	191,804	9,290,296
Acquisition of Assets	9	12,711,170	6,090,423
TOTAL PAYMENTS		4,723,697,900	5,144,422,536
SURPLUS/DEFICIT		(39,785,703)	99,746,119

NB. The bank balances brought forward in Recurrent Vote was utilized to fund the expenditure.
 The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The entity financial statements were approved on 30th September, 2020 and signed by:


ESTHER KOIMETT, CBS
PRINCIPAL SECRETARY


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


State Department for Broadcasting and Telecommunication
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019/2020	2018/2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	304,133,182	333,501,495
Cash Balances	10B	254,951	43,059
Total Cash And Cash Equivalents		304,388,133	333,544,554
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	11,463,526	87,012,746
TOTAL FINANCIAL ASSETS		315,851,659	420,557,300
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	280,749,093	262,976,060
NET FINANCIAL ASSETS		35,102,567	157,581,240
REPRESENTED BY			
Fund balance b/fwd	13	157,581,240	90,184,869
Surplus/deficit		(39,785,703)	99,746,119
Prior year adjustments	14	(82,692,971)	(32,349,748)
NET FINANCIAL POSITION		35,102,567	157,581,240

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2020 and signed by:


ESTHER KOIMETT, CBS
PRINCIPAL SECRETARY


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


State Department for Broadcasting and Telecommunication
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IX. STATEMENT OF CASH FLOWS

	Note	2019/2020	2018/2019
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	4,000,000	4,000,000
Transfers from National Treasury	2	2,779,594,137	4,519,966,085
Other Revenues	4	59,000,348	52,300,000
		2,842,594,485	4,576,266,085
Payments for operating expenses			
Compensation of Employees	5	353,135,190	357,230,892
Use of goods and services	6	1,136,277,796	3,024,349,425
Transfers to Other Government Units	7	3,221,381,940	1,747,461,500
Social Security Benefits	8	191,804	9,290,296
		4,710,986,730	5,138,332,113
Adjusted for:			
Changes in receivables		75,459,220	(16,875,046)
Changes in payables		17,773,033	224,316,211
Adjustments during the year	14	(82,692,971)	(32,349,748)
Net Cash flow from operating activities		(1,857,762,964)	(386,974,611)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	3	1,841,317,712	667,902,570
Acquisition of Assets	9	(12,711,170)	(6,090,423)
Net cash flows from Investing Activities		1,828,606,542	661,812,147
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(29,156,421)	274,837,536
Cash and cash equivalent at BEGINNING of the year		333,544,554	58,707,018
Cash and cash equivalent at END of the year		304,388,133	333,544,554

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2020 and signed by:


 ESTHER KOIMETT, CBS
 PRINCIPAL SECRETARY


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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
	Tax Receipts	2,000,000	2,000,000	4,000,000	4,000,000	0	100%
	Exchequer releases	2,048,591,505	830,821,698	2,879,413,203	2,779,594,137	99,819,066	97%
	Proceeds from Sale of Assets	1,237,000,000	1,187,000,000	2,424,000,000	1,841,317,712	582,682,288	76%
	Other Receipts	7,000,000	55,780,000	62,780,000	59,000,348	3,779,652	94%
	Total Receipts	3,294,591,505	2,075,601,698	5,370,193,203	4,683,912,197	686,281,006	87%
	Payments						
	Compensation of Employees	196,500,000	178,500,000	375,000,000	353,135,190	21,864,810	94%
	Use of goods and services	1,333,964,998	121,533,479	1,455,498,476	1,136,277,796	319,220,681	78%
	Transfers to Other						
	Government Units	1,757,400,000	1,759,230,000	3,516,630,000	3,221,381,940	295,248,060	92%
	Social Security Benefits	2,618,438	2,618,438	5,236,875	191,804	5,045,071	4%
	Acquisition of Assets	4,108,070	13,719,782	17,827,852	12,711,170	5,116,682	77%
	Grand Total	3,294,591,505	2,075,601,698	5,370,193,203	4,723,697,900	646,495,304	88%
	Surplus/Deficit	0	0	0	(39,785,703)	39,785,703	

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Proceed from Sale of Assets

- 1) The under collection of Appropriation –in-Aid (AIA) under proceeds from sale of assets was occasioned by Government Advertising Agency getting a concurrence during 2019-20 financial year from Public Procurement Authority to reduce circulation of Newspaper from 2 to 1 thus reducing the collection of AIA.
- 2) With effect from the month of March 2020, most agencies were not operational due to effects of Covid 19 pandemic and therefore minimal adverts were made.

Use of Goods and services and Acquisition of Assets


The underutilization of use of goods and services and acquisition of asset was due to:-


- 1) Closure of IFMIS system during the Covid 19 pandemic,
- 2) Late loading of Supplementary II budget into IFMIS
- 3) Under funding of Exchequer by the National Treasury.

Social Security Benefit

This was occasioned by payment of Gratuity for two (2) officers by their ministry of deployment on transfer.

The entity financial statements were approved on 30th September, 2020 and signed by:


**ESTHER KOIMETT, CBS
PRINCIPAL SECRETARY**


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

XI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	RECEIPTS			0			
	Tax Receipts	2,000,000	2,000,000	4,000,000	4,000,000	0	100%
	Exchequer releases	1,301,591,505	1,046,677,793	2,348,269,298	2,264,819,322	83,449,976	96%
	Proceeds from Sale of Assets	1,237,000,000	1,187,000,000	2,424,000,000	1,841,317,712	582,682,288	76%
	Other Receipts	7,000,000	55,780,000	62,780,000	59,000,348	3,779,652	94%
	Total Receipts	2,547,591,505	2,291,457,793	4,839,049,298	4,169,137,382	669,911,916	86%
	PAYMENTS						
	Compensation of Employees	196,500,000	178,500,000	375,000,000	353,135,190	21,864,810	94%
	Use of goods and services	1,119,964,998	283,389,574	1,403,354,571	1,100,735,255.5	302,619,316	78%
	Transfers to Other Government Units	1,224,400,000	1,813,230,000	3,037,630,000	2,742,381,940	295,248,060	90%
	Social Security Benefits	2,618,438	2,618,438	5,236,875	191,804	5,045,071	4%
	Acquisition of Assets	4,108,070	13,719,782	17,827,852	12,711,170	5,116,682	77%
	Grand Total	2,547,591,505	2,291,457,793	4,839,049,298	4,209,155,359.5	629,893,939	87%
	Surplus/Deficit	0	0	0	(40,017,977)	40,017,977	

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Reasons for under-utilization

Proceed from Sale of Assets

- 1) The under collection of Appropriation –in-Aid (AIA) under proceeds from sale of assets was occasioned by Government Advertising Agency getting a concurrence during 2019-20 financial year from Public Procurement Authority to reduce circulation of Newspaper from 2 to 1 thus reducing the collection of AIA.
- 2) With effect from the month of March 2020, most agencies were not operational due to effects of Covid 19 pandemic and therefore minimal adverts were made.

Use of Goods and services and Acquisition of Assets

The underutilization of use of goods and services and acquisition of asset was due to:-

- 1) Closure of IFMIS system during the Covid 19 pandemic,
- 2) Late loading of Supplementary II budget into IFMIS
- 3) Under funding of Exchequer by the National Treasury.


Social Security Benefit

This was occasioned by payment of Gratuity for two (2) officers by their ministry of deployment on transfer.

The entity financial statements were approved on 30th September, 2020 and signed by:



**ESTHER KOIMETT, CBS
PRINCIPAL SECRETARY**



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

**State Department for Broadcasting and Telecommunication
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XII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
	Exchequer releases	747,000,000	(215,856,095)	531,143,905	514,774,815	16,369,090	97%
	Total Receipts	747,000,000	(215,856,095)	531,143,905	514,774,815	16,369,090	97%
	Payments						
	Use of goods and services	214,000,000	(161,856,095)	52,143,905	35,542,541	16,601,365	72%
	Transfers to Other Government Units	533,000,000	(54,000,000)	479,000,000	479,000,000	0	100%
	Grand Total	747,000,000	(215,856,095)	531,143,905	514,542,541	16,601,365	97%
	Surplus/Deficit	0	0	0	232,274	(232,274)	


Use of Goods and services

The underutilization of use of goods and services was due to: -

- 1) Closure of IFMIS system during the Covid 19 pandemic,
- 2) Late loading of Supplementary II budget into IFMIS
- 3) Under funding of Exchequer by the National Treasury.

The entity financial statements were approved on 30th September, 2020 and signed by:


**ESTHER KOIMETT, CBS
PRINCIPAL SECRETARY**


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

**State Department for Broadcasting and Telecommunication
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XIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	As at June 30, 2020		As at June 30, 2020	As at June 30, 2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
General Administration Planning and Support Services	215,004,435	-	215,004,435	200,502,735.50	14,601,699.50
0207010000 General Administration, Planning and Support Services	215,004,435	-	215,004,435	200,502,735.50	14,601,699.50
Information and Communication Services	4,761,638,768	-	4,761,638,768	4,133,610,653.30	628,028,104.70
0208010000 News and Information Services	4,159,258,768	-	4,159,258,768	3,531,230,663.30	628,028,104.70
0208020000 Brand Kenya Initiative	153,780,000	-	153,780,000	153,780,000	0
0208030000 ICT and Media Regulatory Services	448,600,000	-	448,600,000	448,600,000	0
Mass Media Skills Development	393,550,000	-	393,550,000	389,760,201	3,789,799
020901 Mass Media Skills Development	393,550,000	-	393,550,000	389,760,201	3,789,799
TOTALS	5,370,193,203	-	5,370,193,203	4,723,697,899.80	646,495,303.20

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.

Ensure that this document is completed to enable consolidation by the National Treasury)

**State Department for Broadcasting and Telecommunication
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XIV. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

- **Tax Receipts**

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

- **Transfers from the Exchequer**

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

- **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. 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.

7. Accounts Receivable

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

State Department for Broadcasting and Telecommunication
Reports and Financial Statements
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8. Accounts Payable

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

9. Pending Bills

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

10. Budget

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

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

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

11. Comparative Figures

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

12. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020

13. Errors

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

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

14. Related Party Transactions

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

**State Department for Broadcasting and Telecommunication
Reports and Financial Statements
For the year ended June 30, 2020**

XV. NOTES TO THE FINANCIAL STATEMENTS

1. TAX REVENUES

Tax Revenues	2019-2020 Kshs	2018-2019 Kshs
Taxes on goods and services	4,000,000	4,000,000
Total	4,000,000	4,000,000

Taxes on goods and services is collected through payment of accreditation and subscription fees by Journalist and media enterprises

2. EXCHEQUER RELEASES

Description	2019-2020 Kshs	2018-2019 Kshs
Total Exchequer Releases for quarter 1	330,970,048	338,322,000
Total Exchequer Releases for quarter 2	846,109,197	722,501,000
Total Exchequer Releases for quarter 3	652,305,011	1,602,640,250
Total Exchequer Releases for quarter 4	950,209,881	1,856,502,835
Total	2,779,594,137	4,519,966,085

An under issue of the exchequer from the budgeted and the actual resulting to a variance of Kshs.99,819,066

3. PROCEEDS FROM SALE OF ASSETS

Details	2019-2020 Kshs	2018-2019 Kshs
Receipts from the Sale of Inventories, stocks and Commodities	113,000,000	170,000,000
Disposal and Sales of Non-Produced Assets	1,728,317,712	497,902,570
Total	1,841,317,712	667,902,570

The disposal and non-produced assets relates to Government Advertising Agency of Kshs.712,775,973.25 and Kshs.1,015,541,739 from Kenya Broadcasting Corporation

4. OTHER REVENUES

Description	2019-2020 Kshs	2018-2019 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	10,210,201	12,000,000
Other Receipts Not Classified Elsewhere.	48,790,147	40,300,000
Total	59,000,348	52,300,000

**State Department for Broadcasting and Telecommunication
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For the year ended June 30, 2020**

5. COMPENSATION OF EMPLOYEES

COMPENSATION OF EMPLOYEES	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	227,295,377	234,992,512
Personal allowances paid as part of salary	125,839,813	122,238,380
TOTAL	353,135,190	357,230,892

6. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, Supplies and Services	15,273,060	13,435,739
Communication, Supplies and Services	7,221,003	13,465,461
Domestic Travel and Subsistence, and Other Transportation Costs	14,482,854	38,840,633
Foreign Travel and Subsistence, and other transportation costs	4,726,653	8,889,522
Printing , Advertising and Information Supplies and Services	892,416,220	2,711,653,966
Rentals of Produced Assets	59,815,945	64,866,176
Training Expenses	4,880,242	25,989,785
Hospitality Supplies and Services	13,056,336	14,951,044
Specialized Materials	56,647,041	26,970,829
Insurance Costs	0	-
Office and General Supplies and Services	9,380,216	12,562,557
Fuel Oil and Lubricants	14,982,237	16,716,817
Other Operating Expenses	27,222,944	54,724,829
Routine Maintenance - Vehicles	13,267,291	9,100,582
Routine Maintenance - Other Assets	2,905,754	12,181,485
TOTAL	1,136,277,796	3,024,349,425

7. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	1,663,850,000	1,133,461,500
See attached list	0	0
Capital Grants to Government Agencies and other Levels of Government	479,000,000	614,000,000
Appropriation – In - Aid	1,078,531,940	0
See attached list	0	0
TOTAL	3,221,381,940	1,747,461,500

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

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Description	Recurrent	Development	AIA	Total	2018-2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Kenya Broadcasting Corporation	790,700,000	310,000,000	1,015,541,739	2,116,241,739	790,888,000
Kenya Institute of Mass Communication	210,550,000	169,000,000	10,210,201	389,760,201	453,541,000
Kenya Yearbook Editorial Board	105,000,000	0	48,780,000	153,780,000	98,438,500
Media Council of Kenya	444,600,000	0	4,000,000	448,600,000	234,594,000
National Communication Secretariat (A.I.A)	113,000,000	0	0	113,000,000	170,000,000
TOTAL	1,663,850,000	479,000,000	1,078,531,940	3,221,381,940	1,747,461,500

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

Appendix 1. to this financial statements.

8. SOCIAL SECURITY BENEFITS

Details	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	191,804	9,290,296
TOTAL	191,804	9,290,296

9. ACQUISITION OF ASSETS

Non-Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Overhaul of Vehicles and Other Transport Equipment	279,000	1,148,955
Purchase of Household Furniture and Institutional Equipment		119,904
Purchase of Office Furniture and General Equipment	12,432,170	2,794,914
Rehabilitation and Renovation of Plant, Machinery and Equipment		775,950
Research, Feasibility Studies, Project Preparation and Design, Project Supervision		1,250,700
TOTAL	12,711,170	6,090,423

10A: BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2019-2020	2018-2019
			Kshs	Kshs
Central Bank of Kenya, 1000302418- Recurrent, KShs			23,151,815	70,481,242

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<i>Central Bank of Kenya, 1000302453- Development, KShs</i>			232,275	44,193
<i>Central Bank of Kenya, 1000302461-Deposit, KShs</i>			280,749,093	262,976,060
Total	-		304,133,183	333,501,495

Appendix II

10B: CASH IN HAND

	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	254,951	43,059
TOTAL	254,951	43,059

Cash in hand should also be analyzed as follows:

Cash in hand	2019-2020	2018-2019
	Kshs	Kshs
Headquarters, Cash office	254,951	43,059
Total	254,951	43,059

APPENDIX III

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	815,671	4,575,300
Debtors & Advances	93,205	500,383
District suspense	10,554,650	81,937,063
Suspense & Clearance accounts		
TOTAL	11,463,526	87,012,746

XVI. ANNEXURE

ANNEX I: OUTSTANDING IMPREST

NAME OF OFFICER OR INSTITUTION	DATE IMPREST TAKEN	AMOUNT TAKEN	AMT SURRENDERED /REC	BALANCE
Henry Masambaga Mungasia	15-Sep-16	617,171.10	NIL	617,171
Japhet Mulinge Luilu	30 Dec. 16	32,600.00	NIL	32,600
Anthony Mwaniki Thuo	30-Nov-16	37,800.00	NIL	37,800
Denis Chebitwey	24 Aug. 18	128,100.00	NIL	128,100
TOTALS				815,671

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ANNEX II: ANALYSIS OF RECEIVABLES-SALARY ADVANCES

Name of Staff	P/NO	Original Amount	Date Issued	Amount Paid To-Date	Outstanding Balance June 30, 2020	Outstanding Balance June 30, 2020	Comments/ current status
SALARY ADVANCE		a	b	c	d=a-c		
Judy Mwendia Kagina	19860 17572	58,578	Aprl 2020	15,975	42,600	42,600	
Japheth Luilu	19910 00093	11,925	07.02.1 7	4,980	6,945	6,945	PASSED ON
Marolyne Nganyi		43,660	06.10.1 6	0	43,660	43,660	
Sub-Total		114,163		20,955	93,205	93,205	

12A: ACCOUNTS PAYABLE

Accounts payable	2019-2020	2018-2019
	Kshs	Kshs
Deposits	280,749,093	262,976,060
Other liabilities		
Withholding Tax		
TOTAL	280,749,093	262,976,060

12B: CHANGES IN ACCOUNTS PAYABLES

Details	2019-2020	2018-2019
Deposit and Retention as at 1 st July 2019 (A)	262,976,060.00	38,659,984.05
Deposit and Retention held during the year (B)	60,781,026.15	554,356,671.05
Deposit and Retention Paid During the Year (C)	43,007,993.55	330,040,595.10
Net Changes in Account Receivables D = A+B-C	280,749,092.60	262,976,060.00

13. FUND BALANCE BROUGHT FORWARD

Fund Balance Brought Forward	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	333,501,495	58,680,370
Cash in hand	43,059	26,648
Receivables - Outstanding Imprests	87,012,746	70,137,700
Payables - Deposits	(262,976,060)	(38,659,849)
TOTAL	157,581,240	90,184,869

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14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances	70,481,242.00	118,572.85	70,362,842.00
Receivables	4,575,300.00	3,759,629	815,671
District Suspense	81,937,063	78,814,941.55	3,122,121.45
Total	156,993,605	82,693,143.4	74,300,634.45

The adjustment in the bank accounts balance relates to monies transferred back to the exchequer in the 2018-19 financial year in the Recurrent Vote.

The receivable amount adjusted related to previous year un-surrendered imprest being surrendered as per attached analysis.

The adjustment in the district suspense relates to the reduction of 2018-19 financial year balance of Kshs. 81,937,063 to an expenditure.

15. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the (State |Department of Broadcasting and Telecommunication)

Key management personnel that include the Cabinet Secretaries and Accounting Officers

Other Ministries Departments and Agencies and Development Projects;

County Governments; and

State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

Related party transactions	Recurrent	Development	Appropriation In Aid (AIA)	Total	2018-19
	Kshs	Ksh	Kshs	Ksh	Ksh
Transfer to related parties					
Kenya Broadcasting Corporation	790,700,000	310,000,000	1,015,541,739	2,116,241,739	790,888,000
Kenya Institute of Mass Communication	210,550,000	169,000,000	10,210,201	389,760,201	453,541,000
Kenya Yearbook Editorial Board	105,000,000	0	48,780,000	153,780,000	98,438,500
Media Council of Kenya	444,600,000	0	4,000,000	448,600,000	234,594,000
National Communication Secretariat	113,000,000	0	0	113,000,000	170,000,000
Total Transfers from related parties	1,663,850,000	479,000,000	1,078,531,940	3,221,381,940	1,747,461,500

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16. OTHER IMPORTANT DISCLOSURES

16.1 PENDING ACCOUNTS PAYABLE (ANNEX III)

Description	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	0	0	0	0
Construction of civil works	0	0	0	0
Supply of goods and Services	1,874,373,812.15	0	858,195,419.30	1,016,178,393
Supply of Services	0	878,744,034		878,744,034
Supply of goods	0	10,168,246.00		10,168,246.00
Total	1,874,373,812.15	888,912,280		1,905,090,673

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


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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
891	cash and cash equivalents	The relevant adjustments were made	HAU	Resolved	
892	Pending Bills	Variances were explained	HAU	Resolved	
893	Accounts Receivables	The District Suspense has been cleared, the action taken for the surrendered imprests and salary advances	HAU DHRM	Partly Resolved	
894	Accounts Payables – Deposits and Retentions	Analysis provided, including the required information and explanation	HAU	Resolved	
895	Use of Goods and Services	The vouchers availed for audit purposes	HAU	Resolved	
896	Transfers to Other Government Units	The difference of ksh.3,750 was remittance of excess collection of AIA from Kenya Institute of Mass Communication	HAU	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		Kenya Yearbook recognised the transfer in accrual basis.	HAU	Resolved	
897.1 – 897.8	Prior Year Issues	Issues responded to	HAU ADSCMS	Resolved	


**ESTHER KOIMETT, CBS
 PRINCIPAL SECRETARY**


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

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ANNEX IV

SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Updated Cost(Restated) (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2019/2020
	A	B	C	D	B+C-D
Land					
Buildings and structures	0	18,000,000	0	0	18,000,000
Transport equipment	306,100,226	69,670,060	0	0	69,670,600
Purchase of Household Furniture and Institutional Equipment	119,904	0	0	0	0
Office equipment, furniture and fittings	39,869,733	33,953,313	4,201,176	92,500	37,228,849
Purchase of Specialised plant Equipment and Machinery	77,950	0	0	0	0
ICT Equipment Software and Other ICT Assets	36,142,787	24,630,153	36,913,840	27,550	61,516,443
Other machinery and Equipment	1,213,900	0	0	0	0
Intangible Assets	2,705,356	0	0	0	0
Total	386,229,856	146,253,526	41,115,016	120,050	186,415,892

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. *Appendix IV*

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ANNEX V: DISTRICT SUSPENCE

N0	STATION		19/20	18/19	17/18	16/17	15/16	TOTAL
1	Mombasa	30105101	4,930.00	8,388.00	93,922.55	344.55	239,512.50	347,097.60
2	Kwale	30605101	810.00	89,573.00	32,282.80	(141.00)	67,835.60	190,360.40
3	Kilifi	31105101	-	11,499.00	-	(141.00)	85.05	11,443.05
4	Malindi	31105501	1,190.00	(156,339.00)	84.75	9,899.00	301,602.80	156,437.55
5	Hola/ T/River	31605101	-	11,499.00	81,488.00	-	95.70	93,082.70
6	Lamu	32105101	-	3,270.00	152,375.95	80,198.95	0.30	235,845.20
7	Wandanyi	32605301			39,127.00	384.00	680.35	40,191.35
8	Voi	32605401	-	4,200.00	87,688.40	84,620.40	7,760.15	184,268.95
9	Taita Taveta	32606301	200.00	923.00	-	1,438.00		2,561.00
10	Garissa	33105101	346.00	30,263.00	3,124.85	3,124.10	162,932.90	199,790.85
11	Ijara	33105501	-	5,520.00	130,633.15	54,199.15	299,923.30	490,275.60
12	Wajir	33605101	-	18,006.00	-	15,148.75	87,818.45	120,973.20
13	Mandera	34105601	-	3,706.00	10,632.75	11,121.75	48,366.65	73,827.15
14	Moyale	34605101	290.00	3,593.00	78,356.00	78,356.00	(1,275.60)	159,319.40
15	Marsabit	34605301	-	3,323.00	40,414.10	40,412.10	39,395.75	123,544.95
16	Isiolo	35105101	1,028.00	45,483.00	423.80	162.55	3,047.60	50,144.95
17	Meru Central	35605301	540.00	2,020.00	(673,489.00)	2.00	78.70	(670,848.30)
18	Nyambane/ Igembe	35605501		29,765.00	2.50	-	12,027.35	41,794.85
19	Tharaka Nithi/ Chuka/ Meru Sth	35605901	315.00	20,590.00	512.00	(19.00)	22,658.35	44,056.35
20	Embu	36605101	-	15,923.00	(592,228.40)	-	121.60	(576,183.80)
21	Kitui	37105101	-	337,394.00	(55.30)	(302.75)	0.50	337,036.45
22	Mwingi	37105701	-	15,013.00	109,494.55	35,495.55	5,910.10	165,913.20
23	Machakos Eastern Star	37605101	1,483.00	121,824.00	686.60	468.60	9.90	124,472.10
24	Mwala	37605401	-	22,768.00	5,999.85	-	152,985.35	181,753.20
25	Makueni	38105101	90.00	50,001.00	2,438.00	(66.00)	11.70	52,474.70
26	Nyandarua	38605401	-	5,312.00	(60.65)	10.35	(1.20)	5,260.50
27	Nyeri	39105301	-	1,367.00	3,392.00	667.00	(101.20)	5,324.80
28	Kirinyaga	39605301	110.00	18,247.00	6,023.60	72.60	(166,405.65)	(141,952.45)
29	Muranga Maarifa	40105101	4,552.00	88,288.00	52.15	51.75	199,904.20	292,848.10
30	Kenol	40105601	-	4,080.00	14,333.65	11,868.65	205,884.25	236,166.55

31	Kiambu	40605201	597.00	6,300.00	116,926.00	75,609.00	69,080.05	268,512.05
32	Thika	40605601	-	(22,261.00)	29.00	1.00	0.50	(22,230.50)
33	Turkana	41105101	-	(75,320.00)	500.55	333.30	12.85	(74,473.30)
34	West Pokot	41605101	-	102,063.00	(207.00)	(207.00)	(110,975.90)	(9,326.90)
35	Samburu	42105101	330.00	1,393.00	3,395.00	2,728.05	24,114.40	31,960.45
36	Trans Nzoia	42605101	74.00	4,680.00	101,218.25	39,938.25	695,139.50	841,050.00
37	U-Gishu (Eldoret)	43105101	-	79,143.00	5,115.75	4,814.55	12.95	89,086.25
38	Kapsowar/ Elgeyo Marakwet	43600206	-	11,910.00	19.60	19.60	205,884.25	217,833.45
39	Keiyo/ Iten	43605301	-	1,862.00	104,145.00	68,375.00	32.00	174,414.00
40	Nandi Central	44105201	30,520.00	12,323.00	(75.50)	(99.50)	230,833.30	273,501.30
41	Nandi East	44105301	60.00	19,575.00	47,457.65	51,596.65	150,512.95	269,202.25
42	Baringo	44605101	-	48,235.00	17.45	7.70	749,930.05	48,260.15
43	Laikipia	45105301	-	12,367.00	8,252.00	8,252.00	2.60	28,873.60
44	Molo	45600101	1,680.00		95,917.00	-		97,597.00
45	Nakuru	45605101	-	10,112.00	655.60	(44.40)	1.65	10,724.85
46	Naivasha	45605301	4,490.00	59,949.00	74,775.00	45,831.00	201,112.00	386,157.00
47	Narok South	46105101	1,440.00	19,045.00	8,669.80	8,642.00	535,554.10	573,350.90
48	Ngong	46600106	-	314,643.00	-	-	205,884.25	520,527.25
49	Kajiado	46605301	1,620.00	6,008.00	4,545.60	4,544.60	106.00	16,824.20
50	Kericho	47105101	778.00	35,281.00	91.55	7.55	0.75	36,158.85
51	Bureti	47105401	-	30.00	302.00	112.00	316,100.30	316,544.30
52	Bomet	47605201	-	4,120.00	(321.90)	-	(695.30)	3,102.80
53	Malava Lugari	48105101	-	54,583.00	11,844.15	11,844.15	299,970.45	378,241.75
54	Kakamega	48105201	-	12,870.00	3,094.90	148.90	(0.55)	16,113.25
55	Butere Mumias	48105701		2,285.50	3,017.85	2,495.85	69835	77,634.20
56	Vihiga	48605101	-	30,260.00	908.15	910.15	0.40	32,078.70
57	Bungoma	49105301		16,800.00	81.45	(88.55)	19.85	16,812.75
58	Mt Elgon	49105801	-	12,489.00	130.60	52.20	155,937.30	168,609.10
59	Busia	49605101	640.00	13,663.00	69,864.40	792.40	79.95	85,039.75
60	Teso	49605601		5,256.60	30,777.40	1,531.40	300,002.45	337,567.85
61	Siaya	50105101	771.00	78,944.00	59,849.10	-	0.05	139,564.15

62	Bondo	50105501	670.00	14,043.00	125,079.00	85,017.00	231,122.50	455,931.50
63	Kisumu	50605101	56.00	143,401.00	56,057.40	(343.00)	44.45	199,215.85
64	Nyando	50605401		980.00	48,062.30	48,062.30	199.95	97,304.55
65	Homabay	51105101	5,080.00	730.00	31,650.85	354.85	5.30	37,821.00
66	Rachuonyo	51105301	-	400.00	(336,593.75)	26,603.25	205,884.25	(103,706.25)
67	Migori	51605101	-	13,489.00	31,559.65	-	(84.30)	44,964.35
68	Kuria West	51605501	-	315.00	71,219.40	58,752.40	205,584.25	335,871.05
69	Kisii	52105101	170.00	182,210.00	80,695.70	163.70	972,810.65	1,236,050.05
70	Gucha	52105601	314.00	34,540.00	2,427.00	2,429.00	222,014.25	261,724.25
71	Nyamira	52605101	-	29,227.50	31,823.00	1,823.00	8.90	62,882.40
TOTAL			1,369,342.95	2,613,927.35	227,989.85	280,204.55	6,063,185.65	10,554,650.35

ANNEX. VI: ACCOUNTS PAYABLE

No	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance June 2020	Outstanding Balance June 2019
		a	b	c	d=a-c	
1	Construction of buildings and Civil Works					
2	Bayer East Africa	251,000.00	11/25/2013	-	251,000.00	251,000.00
3	Cactus Trading Company	959,197.00	9-9-15 TO 30-6-16	940,517.00	18,680.00	18,680.00
4	Start General Ontractors	555,933.00	18-10-13 & 22-12-15	242,510.00	313,423.00	313,423.00
5	Wideview Traders	602,210.00	2/3/2014	-	602,210.00	602,210.00
6	York Investments	358,355.00	10/18/2013	-	358,355.00	358,355.00
	Sub-Total	2,726,695.00		1,183,027.00	1,543,668.00	1,543,668.00
7	Supply of Services					
8	Anti – Counterfeit Agencies	630,205.00	31-Mar-16	500,000.00	130,205.00	130,205.00
9	Misc receipt	11,600.00		-	11,600.00	11,600.00

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10	Competition Authority of Kenya	483,522.00	27-Jan-16	-	483,522.00	483,522.00
11	Co-operative Bank of Kenya	75,862.00	28-Jan-16	-	75,862.00	75,862.00
12	EPZ Authority	918,825.00	23-29-FEB-16	384,000.00	534,825.00	534,825.00
13	Higher Education Loans Board	2,136,988.00	28-Jan-16	-	2,136,988.00	2,136,988.00
14	Insurance Regulatory Authority	4,538,300.00	23-Feb-16	-	4,538,300.00	4,538,300.00
15	Kenya Dairy Board	422,743.00	8-Feb-16	408,440.00	14,303.00	14,303.00
16	Kenya Re-insurance Corporation	1,255,415.00	27-Jan-16	-	1,255,415.00	1,255,415.00
17	Ministry Of Defence	23,422,112.00	28-Apr-16	-	23,422,112.00	23,422,112.00
18	National Aids Control	922,671.00	27-Jan-16	-	922,671.00	922,671.00
19	National Disaster Management Authority	657,224.00	22-Dec-16	-	657,224.00	657,224.00
20	Post Bank	1,830,861.00	8-Feb-16	-	1,830,861.00	1,830,861.00
21	Privatization Commission	625,293.00	26-Feb-16	-	625,293.00	625,293.00
22	Reinsurance Authority	177,000.00	28-Apr-16	-	177,000.00	177,000.00
23	WASREBSVP	3,780,000.00	28-Jan-16	3,480,000.00	300,000.00	300,000.00
	Sub-Total	41,888,621.00			37,116,181.00	
24	Ministry of Health -Covid 19	5,000,000.00		5,000,000.00	0.00	0.00
25	Office of The President (NIIMS)	509,940,922.00		303,040,055.68	206,900,866.32	
26	Office of Spokes Person (AIE)	38,569,719.00		19,543,630.32	19,026,088.68	
27	Money Deposited By KRA for GAA	15,528,910.00		0.00	15,528,910.00	
28	Money For Disposal of Motor vehicle	226,000.00		0.00	226,000.00	

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29	Cheque RTGS	352,758.60		0.00	352,578.60	
30	Cheque RTGS	44,800.00		0.00	44,800.00	
31	Cheque	10,000.00		0.00	10,000.00	
	Sub-Total	570,841,709.45			242,089,243.60	
	Grand Total	615,457,025.45			280,749,092.60	

ANNEX VII

Pending Bill

Supply of Goods or Services	Original Amount	Date Contracted	Amt Paid To-date	Outstanding Balance 2020	Outstanding Balance 2019
	a	b	c	d=a-c	
Nation Media Group	18,297,000	23 rd June 2020	0	18,297,000.00	0
Nation Media Group	15,247,500	26 th May 2020	0	15,247,500.00	0
Nation Media Group	15,247,500	28 th April 2020	0	15,247,500.00	0
Nation Media Group	15,515,000	31 st Mar 2020	0	15,515,000.00	0
Nation Media Group	18,618,000	3 rd Mar 2020	0	18,618,000.00	0
Nation Media Group	20,178,780	4 th Feb.,2020	0	20,178,780.00	0
Nation Media Group	9,309,000	7 th Jan. 2020	0	9,309,000.00	0
Nation Media Group	12,412,000	17 th Dec. 2019	0	12,412,000.00	0
Nation Media Group	10,860,500	10 th Dec. 2019	0	10,860,500.00	0
Nation Media Group	12,412,000	3 rd Dec. 2019	0	12,412,000.00	0
Nation Media Group	9,309,000	26 th Nov. 2019	0	9,309,000.00	0
Nation Media Group	12,412,000	19 th Nov. 2019	0	12,412,000.00	0
Nation Media Group	12,412,000	12 th Nov. 2019	0	12,412,000.00	0
Nation Media Group	18,618,000	5 th Nov. 2019	0	18,618,000.00	0
Nation Media Group	12,412,000	29 th Oct. 2019	0	12,412,000.00	0
Nation Media Group	12,421,000	15 th Oct. 2019	0	12,421,000.00	0
Nation Media Group	15,515,000	1 st Oct. 2019	0	15,515,000.00	0
Nation Media Group	12,412,000	17 th Sept. 2019	0	12,412,000.00	0
Nation Media Group	12,412,000	3 rd Sept. 2019	0	12,412,000.00	0
Nation Media Group	12,412,000	20 th Aug. 2019	0	12,412,000.00	0
Nation Media Group	15,515,000	6 th Aug. 2019	0	15,515,000.00	0
Nation Media Group	12,412,000	23 rd July 2019	0	12,412,000.00	0

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Nation Media Group	12,412,000	9th July 2019	0	12,412,000.00	0
Nation Media Group	13,999,999	27 th Nov., 2019	0	13,999,999.00	0
Nation Media Group	12,412,000	19 th Feb. 2020	0	12,412,000.00	0
Nation Media Group	7,000,000	20 th Oct. 2019	0	7,000,000.00	0
Nation Media Group	321,750	26 th June 2020	0	321,750.00	0
Nation Media Group	209,446	19 th June 2019	0	209,446.00	0
Nation Media Group	183,280	30 th Aug. 2019	0	183,280.00	0
Nation Media Group	190,300	24 th July 2019	0	190,300.00	0
Nation Media Group	183,280	1 st Jan., 2019	0	183,280.00	0
Nation Media Group	252,962	21 st AprL 2020	0	252,962.00	0
Nation Media Group	213,180	1st April 2020	0	213,180.00	0
Nation Media Group	209,448	10 th April 2020	0	209,448.00	0
TOTALS FOR NATION	353,946,925			353,946,925.00	
Standard Media Group	12,989,160.00	9 th June 2020	0	12,989,160.00	0
Standard Media Group	14,432,400.00	12 th May 2020	0	14,432,400.00	0
Standard Media Group	8,659,440.00	14 th April 2020	0	8,659,440.00	0
Standard Media Group	17,622,720.00	17 th Mar. 2020	0	17,622,720.00	0
Standard Media Group	20,559,840.00	18 th Feb. ,2020	0	20,559,840.00	0
Standard Media Group	11,748,480.00	21 st Jan. 2020	0	11,748,480.00	0
Standard Media Group	13,217,040.00	22 nd Oct. 2019	0	13,217,040.00	0
Standard Media Group	11,748,480.00	8 th Oct. 2019	0	11,748,480.00	0
Standard Media Group	8,811,360.00	24 th Sept. 2019	0	8,811,360.00	0
Standard Media Group	11,748,480.00	10 th Sept.2019	0	11,748,480.00	0
Standard Media Group	11,748,480.00	27 th Aug. 2019	0	11,748,480.00	0
Standard Media Group	11,748,480.00	13 th Aug. 2019	0	11,748,480.00	0
Standard Media Group	11,748,480.00	30 th July 2019	0	11,748,480.00	0
Standard Media Group	14,685,600.00	16 th July 2019	0	14,685,600.00	0
Standard Media Group	11,748,480.00	2 nd July 2019	0	11,748,480.00	0
Standard Media Group	5,874,240.00	27 th Nov-2019	0	5,874,240.00	0

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Standard Media Group	11,748,480.00	19 th Feb., 2020	0	11,748,480.00	0
Standard Media Group	721,620.00	6 th Dec., 2020	0	721,620.00	0
Standard Media Group	890,000.00	25 th July 2019	0	890,000.00	0
Standard Media Group	266,800.00	21 st Feb.,2020	0	266,800.00	0
Standard Media Group	365,400.00	17 th Jan. 2020	0	365,400.00	0
Standard Media Group	266,800.00	19 th June 2019		266,800.00	0
Standard Media Group	247,752.78	19 th June 2019	0	247,752.78	0
Standard Media Group	359,100.00	26 th June 2020	0	359,100.00	0
Standard Media Group	248,520.00	2 nd April 2020	0	248,520.00	0
Standard Media Group	407,299.20	22 nd Dec.,2020	0	407,299.20	0
Standard Media Group Sub-Total	214,612,931.98			214,612,931.98	
Mediamax Network Ltd(Advertising Services)	9,302,400.00	30 th June 2020	0	9,302,400.00	0
Mediamax Network Ltd(Advertising Services)	11,628,000.00	2 nd June 2020	0	11,628,000.00	0
Mediamax Network Ltd(Advertising Services)	8,139,600.00	5 th May 2020	0	8,139,600.00	0
Mediamax Network Ltd(Advertising Services)	8,721,000.00	7 th April 2020	0	8,721,000.00	0
Mediamax Network Ltd (Advertising Services)	14,198,400.00	10 th March 2020	0	14,198,400.00	0
Mediamax Network Ltd(Advertising Services)	13,015,200.00	11 th Feb 2020	0	13,015,200.00	0
Mediamax Network Ltd (Advertising Services)	9,465,600.00	14 th Jan. 2020	0	9,465,600.00	0
Mediamax Network Ltd(Advertising Services)	8,282,400.00	10 th Dec., 2019	0	8,282,400.00	0
Mediamax Network Ltd(Advertising Services)	7,099,200.00	26 th Nov., 2019	0	7,099,200.00	0
Mediamax Network Ltd(Advertising Services)	9,465,600.00	12 th Nov 2019	0	9,465,600.00	0

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Mediamax Network Ltd(Advertising Services)	9,465,600.00	29 th Oct. 2019	0	9,465,600.00	0
Mediamax Network Ltd(Advertising Services)	9,465,600.00	15 th Oct. 2019	0	9,465,600.00	0
Mediamax Network Ltd(Advertising Services)	11,832,000.00	1 st Oct. 2019	0	11,832,000.00	0
Mediamax Network Ltd(Advertising Services)	9,465,600.00	17 th Sept.,2019	0	9,465,600.00	0
Mediamax Network Ltd(Advertising Services)	9,465,600.00	3 rd Sept., 2019	0	9,465,600.00	0
Mediamax Network Ltd(Advertising Services)	9,465,600.00	20 th Aug. 2019	0	9,465,600.00	0
Mediamax Network Ltd(Advertising Services)	11,832,000.00	6 th Aug. 2019	0	11,832,000.00	0
Mediamax Network Ltd(Advertising Services)	9,465,600.00	23 rd July 2019	0	9,465,600.00	0
Mediamax Network Ltd(Advertising Services)	9,465,600.00	9 th July 2019	0	9,465,600.00	0
Mediamax Network Ltd(Advertising Services)	12,064,000.00	27 th Nov 2019	0	12,064,000.00	
Mediamax Network Ltd(Advertising Services)	9,465,600.00	19 th Feb.2020	0	9,465,600.00	
Sub-Total For Mediamax	210,770,200.00			210,770,200.00	
Radio Africa Group (Advertisement Services)	12,234,677.00	16 th June 2020	0	12,234,677.00	
Radio Africa Group (Advertisement Services)	8,469,483.00	19 th May 2020	0	8,469,483.00	
Radio Africa Group (Advertisement Services)	5,646,283.00	21 th April 2020	0	5,646,283.00	
Radio Africa Group (Advertisement Services)	7,182,300.00	24 th March 2020	0	7,182,300.00	
Radio Africa Group (Advertisement Services)	11,490,681.00	25 th Feb. ,2020	0	11,490,681.00	
Radio Africa Group (Advertisement Services)	7,660,872.00	17 th Dec. 2019	0	7,660,872.00	

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Radio Africa Group (Advertisement Services)	11,490,681.60	5th Nov. 2019	0	11,490,681.60	
Radio Africa Group(Advertisement Services)	7,660,872.00	27-Nov-19	0	7,660,872.00	
Radio Africa Group (Advertisement Services)	3,830,561.28	19-Feb-20	0	3,830,561.28	
Radio Africa Group (Advertisement Services)	166,440.00	4/6/2020		166,440.00	
Sub-Totals For Radio Africa	75,832,850.88		0	75,832,850.88	
Reelforge system, KRA	123,273.00	17 th June 2020	0	123,273.00	
Reelforge system, KRA	1,425,000.00	18 th Feb. – 25 th May 2019	0	1,425,000.00	
Tabelo general Works	503,910.00	17 th June 2020	0	503,910.00	
Eurocom System Ltd	1,709,940.00	11 th June 2020	0	1,709,940.00	
Beejal Investments	999,080.00	15 th June 2020	0	999,080.00	
Pewin Motors Ltd	105,804.00	2 nd Sept. 2019	0	105,804.00	
Pewin Motors Ltd	58,883.00	2 nd Sept. 2019	0	58,883.00	
Sun Africa Hotels	84,000.00		0	84,000.00	
Pago Airways Travel Services Ltd	35,980.00		0	35,980.00	
Pago Airways Travel Services Ltd	33,635.00		0	33,635.00	
Pago Airways Travel Services Ltd	33,635.00		0	33,635.00	
Pago Airways Travel Services Ltd	69,900.00		0	69,900.00	
Pago Airways Travel Services Ltd	32,100.00		0	32,100.00	
Pago Airways Travel Services Ltd	29,110.00		0	29,110.00	
Pago Airways Travel Services Ltd	2,181,380.00		0	2,181,380.00	
Attics Tours and Travel	140,890.00		0	140,890.00	
Bushrek Safaris	51,555.00		0	51,555.00	
Premier Safaris	29,370.00		0	29,370.00	
Konza Safaris Tours and Travel	45,090.00		0	45,090.00	
Laican Enterprises Ltd	43,450.00		0	43,450.00	
Laican Enterprises Ltd	58,350.00		0	58,350.00	

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Laican Enterprises Ltd	52,570.00		0	52,570.00	
Laican Enterprises Ltd	39,600.00		0	39,600.00	
Laican Enterprises Ltd	242,750.00		0	242,750.00	
Laican Enterprises Ltd	124,475.00		0	124,475.00	
Sub-Totals for General merchants	8,253,730			8,253,730	
SUPPLY OF GOODS					
Febu Agencies	727,096.00			727,096.00	
Maticom Enterprises	579,000.00	26 th June 2020	0	579,000.00	
Setmatrix Ltd	400,000.00	26 th June 020	0	400,000.00	
Dechtech Solutions	1,988,750.00	11 th June 2020	0	1,988,750.00	
Compland Company	6,473,400.00	10 th June 2020	0	6,473,400.00	
TOTAL				10,168,246.00	

ANNEX VIII

AMOUNT DUE TO OTHER GOVT ENTITIES						
Name	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
Kenya Year Book Editorial Board	3,500,000	Jun-20	0	3,500,000		Supply of services
Kenya Year Book Editorial Board	5,760,000	26 th Aug. 19	0	5,760,000		
Kenya Year Book Editorial Board	5,760,000	Jan-20	0	5,760,000		
Agricultural Society of Kenya	307,400.00	4/24/2019	0	307,400.00		
Sub Totals	15,327,400.00			15,327,400.00		

SUMMARY OF PENDING BILLS

Total 2019/2020 Pending Bills					
Media House/Item	Payable	Under Verification		Contested	Total Amount
Nation Media	318,771,280.00	0		0	318,771,280.00
Standard MG	193,216,920.00	0		0	193,216,920.00

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Mediamax Ltd	189,240,600.00	0		0	189,240,600.00
Radio Africa Group	64,174,978.00	0		0	64,174,978.00
Kenya Year Book	15,020,000.00	0		0	15,020,000.00
Advertisements outside Mygov	65,243,404.00	0		26,063,999	91,307,403.00
General Merchants SDBT	16,789,702.00	391,400.00		0	17,181,103.00
Total	862,456,884.00	391,400.00	0	26,063,999	888,912,283.00

ANALYSIS OF PENDING BILLS					
Financial Year	F/Y 2019/2020 (Ksh)		Prior Years (Ksh)		Total (Ksh)
Category	Rec	Dev	Rec	Dev	
Bills verified and Payable	862,456,884.00	-	671,726,744.89	-	1,534,183,628.89
Bills under Verification	391,400.00	-	75,705,002.64	-	76,096,403
Bills under the DCI/EACC	0	-	0	-	0
Contested /Court awards	26,063,999.00		268,746,645.32		294,810,644.32
TOTAL PENDING BILLS	888,912,284.00		1,016,178,392.85		1,905,090,676.21

ANNEX IX : List Of Scs, Sagas And Public Funds Under The Entity - State Department Of Broadcasting And Telecommunication

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kenya Broadcasting Corporation	Broadcasting	Mr Waithaka Waihenya	1,100,700,000	yes
2	Kenya Year Book Editorial	Publishing	Mr Edward Mwasi	105,000,000	yes
3	Communications Authority Kenya	Broadcast and Telecommunications regulation	Mr Francis W Wangusi MBS	0	yes
4	National Communications Secretariat	Development of Communication Policy	Eng. Daniel O. Obam	113,000,000	yes
5	Kenya Institute of Mass Communication (KIMC)	Education in Broadcasting and Telecommunication	Mr Hiram Muriithi Mucheke	379,550,000	yes

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6	Postal Corporation of Kenya	Provision of Postal and Courier Services	Mr Dan Kagwe	0	yes
7	Media Council of Kenya	Regulation of the Media in Kenya	Mr David Omwoyo Mwoyo	444,600,000	yes
TOTAL				2,142,850,000	

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ANNEX 10 - REPORTS GENERATED FROM IFMIS

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

- GOK IFMIS Comparison Trial Balance
- FO30 (Bank reconciliations) for all bank accounts
- GOK IFMIS Receipts and Payments Statement
- GOK IFMIS Statement of Financial Position
- GOK IFMIS Statement of Cash Flows
- GOK IFMIS Notes to the Financial Statements
- GOK IFMIS Statement of Budget Execution
- GOK IFMIS Statement of Deposits
- GOK IFMIS Budget Execution by Programme and Economic Classification
- GOK IFMIS Budget Execution by Heads and Programmes
- GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance Comparison Report

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1140511 Licences under the Communications Act	0.00	4,000,000.00	0.00	4,000,000.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	4,000,000.00	0.00	4,000,000.00
1140000 Taxes on Goods and Services	0.00	4,000,000.00	0.00	4,000,000.00
1420216 Examination and Tuition Fees	0.00	10,210,201.00	0.00	12,000,000.00
1420200 Administrative Fees and Charges	0.00	10,210,201.00	0.00	12,000,000.00
1420000 Sales of Goods and Services	0.00	10,210,201.00	0.00	12,000,000.00
1450101 Sundry Revenue	0.00	48,790,147.00	0.00	40,300,000.00
1450100 Paid to Exchequer	0.00	48,790,147.00	0.00	40,300,000.00
1450000 Other Receipts Not Elsewhere Classified	0.00	48,790,147.00	0.00	40,300,000.00
2110101 Basic Salaries - Civil Service	227,295,376.70	0.00	234,992,512.10	0.00
2110100 Basic Salaries - Permanent Employees	227,295,376.70	0.00	234,992,512.10	0.00
2110202 Casual Labour - Others	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	0.00	0.00
2110301 House Allowance	74,489,036.30	0.00	71,035,772.70	0.00
2110304 Overtime - Civil Service	1,636,723.15	0.00	0.00	0.00
2110307 Hardship Allowance	3,775,000.00	0.00	969,244.00	0.00
2110309 Special Duty Allowance	4,823,898.00	0.00	2,053,085.15	0.00
2110311 Transfer Allowance	3,256,238.00	0.00	4,445,372.00	0.00
2110312 Responsibility Allowance	0.00	0.00	1,051,314.00	0.00
2110313 Entertainment Allowance	2,289,500.00	0.00	1,722,077.70	0.00
2110314 Transport Allowance	22,890,499.95	0.00	31,507,201.25	0.00
2110315 Extreneous Allowance	2,390,000.00	0.00	3,860,618.00	0.00
2110317 Domestic Servant Allowance	0.00	0.00	898,432.00	0.00
2110318 n Practising Allowance	0.00	0.00	560,768.40	0.00
2110319 Top-up House Allowance	250,000.00	0.00	1,007,855.00	0.00
2110320 Leave Allowance	38,917.80	0.00	3,126,640.00	0.00
2110336 Car Purchase Allowance	10,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	125,839,813.20	0.00	122,238,380.20	0.00
2110000 Wages and Salary Contributions	353,135,189.90	0.00	357,230,892.30	0.00
2210101 Electricity	11,742,515.00	0.00	11,826,399.50	0.00
2210102 Water and Sewarage Charges	3,171,025.20	0.00	3,740,868.45	0.00
2210103 Gas expenses	359,520.00	0.00	449,300.00	0.00
2210100 Utilities, Supplies and Services	15,273,060.20	0.00	16,016,567.95	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	4,850,635.00	0.00	8,084,946.30	0.00
2210202 Internet Connections	1,483,843.00	0.00	3,619,995.50	0.00
2210203 Courier & Postal Services	448,045.00	0.00	1,187,440.00	0.00
2210205 Satellite Access Services	438,480.00	0.00	1,280,490.00	0.00
2210200 Communication, Supplies and Services	7,221,003.00	0.00	14,172,871.80	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,230,376.00	0.00	16,553,155.45	0.00
2210302 Accommodation - Domestic Travel	5,274,384.50	0.00	12,041,736.00	0.00
2210303 Daily Subsistence Allowance	3,870,274.00	0.00	8,829,855.50	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	739,079.00	0.00	1,459,367.00	0.00
2210307 Passage & Transfer Expenses	219,040.00	0.00	675,820.00	0.00
2210309 Field Allowance	70,600.00	0.00	181,600.00	0.00
2210310 Field Operational Allowance	79,100.00	0.00	214,200.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	14,482,853.50	0.00	39,955,733.95	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,557,800.00	0.00	3,575,225.80	0.00
2210402 Accommodation	1,615,350.00	0.00	3,352,296.00	0.00
2210403 Daily Subsistence Allowance	1,224,669.00	0.00	1,418,000.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	328,834.00	0.00	544,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	4,726,653.00	0.00	8,889,521.80	0.00
2210501 International News Services	72,000.00	0.00	265,000.00	0.00
2210502 Publishing & Printing Services	2,295,340.00	0.00	5,011,373.80	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210503 Subscriptions to Newspapers, Magazines and Periodicals	236,342.00	0.00	1,227,555.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	888,409,527.00	0.00	2,707,783,269.15	0.00
2210505 Trade Shows and Exhibitions	1,403,011.00	0.00	1,630,489.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	892,416,220.00	0.00	2,715,917,686.95	0.00
2210603 Rents and Rates - Non-Residential	57,914,683.10	0.00	63,504,080.00	0.00
2210604 Hire of Transport, Equipment	1,901,262.00	0.00	2,099,600.00	0.00
2210600 Rentals of Produced Assets	59,815,945.10	0.00	65,603,680.00	0.00
2210701 Travel Allowance	1,883,696.00	0.00	5,393,538.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	212,800.00	0.00	587,960.00	0.00
2210703 Production and Printing of Training Materials	692,975.00	0.00	1,353,940.00	0.00
2210704 Hire of Training Facilities and Equipment	477,010.00	0.00	726,534.00	0.00
2210705 Field Training Attachments	598,530.00	0.00	584,400.00	0.00
2210706 Book Allowance	35,200.00	0.00	51,550.00	0.00
2210707 Project Allowance	14,000.00	0.00	22,200.00	0.00
2210709 Research Allowance	20,800.00	0.00	36,000.00	0.00
2210711 Tuition Fees Allowance	856,031.00	0.00	3,366,305.00	0.00
2210714 Gender Mainstreaming	89,200.00	0.00	176,100.00	0.00
2210799 Training Expenses - Other (Bud	0.00	0.00	14,804,775.55	0.00
2210700 Training Expenses	4,880,242.00	0.00	27,103,302.55	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,727,718.25	0.00	7,115,435.00	0.00
2210802 Boards, Committees, Conferences and Seminars	7,279,618.00	0.00	7,754,767.00	0.00
2210805 National Celebrations	10,000.00	0.00	21,200.00	0.00
2210808 Purchase of Coffins	39,000.00	0.00	85,000.00	0.00
2210800 Hospitality Supplies and Servi	13,056,336.25	0.00	14,976,402.00	0.00
2211001 Medical Drugs	337,650.00	0.00	599,315.00	0.00
2211004 Fungicides, Insecticides and Sprays	62,000.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	161,760.00	0.00	1,049,450.00	0.00
2211009 Education and Library Supplies	1,286,280.00	0.00	3,719,764.00	0.00
2211010 Supplies for Broadcasting and Information Services	12,611,654.00	0.00	13,872,018.70	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	40,545,175.00	0.00	6,768,287.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,560,304.00	0.00	3,759,021.00	0.00
2211023 Supplies for Production	82,218.00	0.00	379,400.00	0.00
2211000 Specialised Materials and Supp	56,647,041.00	0.00	30,147,255.70	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,333,243.45	0.00	6,790,805.20	0.00
2211102 Supplies and Accessories for Computers and Printers	3,168,003.95	0.00	3,083,895.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,878,968.60	0.00	3,331,827.00	0.00
2211100 Office and General Supplies and Services	9,380,216.00	0.00	13,206,527.20	0.00
2211201 Refined Fuels and Lubricants for Transport	14,982,236.65	0.00	18,150,173.65	0.00
2211200 Fuel Oil and Lubricants	14,982,236.65	0.00	18,150,173.65	0.00
2211305 Contracted Guards and Cleaning Services	14,369,095.30	0.00	22,493,244.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,368,400.00	0.00	4,249,862.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	692,216.00	0.00	682,500.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	389,200.00	0.00	1,700,000.00	0.00
2211310 Contracted Professional Services	1,475,207.00	0.00	16,884,823.00	0.00
2211311 Contracted Technical Services	1,973,803.00	0.00	666,250.00	0.00
2211320 Temporary Committee Expenses	2,192,101.00	0.00	1,874,250.00	0.00
2211321 Parking charges	4,604,296.90	0.00	4,674,150.00	0.00
2211322 Binding of Records	43,425.00	0.00	63,750.00	0.00
2211324 Registration of Land	115,200.00	0.00	1,698,500.00	0.00
2211300 Other Operating Expenses	27,222,944.20	0.00	54,987,329.00	0.00
2210000 Goods and Services	1,120,104,750.90	0.00	3,019,127,052.55	0.00
2220101 Maintenance Expenses - Motor Vehicles	13,267,291.00	0.00	11,331,332.25	0.00
2220100 Routine Maintenance - Vehicles	13,267,291.00	0.00	11,331,332.25	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
220201 Maintenance of Plant, Machinery and equipment (including lifts)	269,369.60	0.00	911,400.00	0.00
220202 Maintenance of Office Furniture and Equipment	951,472.00	0.00	830,986.50	0.00
220205 Maintenance of Buildings and Stations -- Non-Residential	78,500.00	0.00	7,871,280.00	0.00
220209 Minor Alterations to Buildings and Civil Works	784,182.00	0.00	1,372,000.00	0.00
220210 Maintenance of Computers, Software, and Networks	822,230.00	0.00	1,363,472.75	0.00
220200 Routine Maintenance - Other Assets	2,905,753.60	0.00	12,349,139.25	0.00
220000 Routine Maintenance	16,173,044.60	0.00	23,680,471.50	0.00
2620125 Eastern and Southern African Trade	0.00	0.00	0.00	0.00
2620145 International Centre for Cinema and Television	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	2,742,381,940.00	0.00	1,133,461,500.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	2,742,381,940.00	0.00	1,133,461,500.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	479,000,000.00	0.00	614,000,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	479,000,000.00	0.00	614,000,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	3,221,381,940.00	0.00	1,747,461,500.00	0.00
2710102 Gratuity - Civil Servants	191,804.40	0.00	9,290,295.65	0.00
2710100 Government Pension and Retirement Benefits	191,804.40	0.00	9,290,295.65	0.00
2710000 Social Security Benefits	191,804.40	0.00	9,290,295.65	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	279,000.00	0.00	1,283,485.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	279,000.00	0.00	1,283,485.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	119,904.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	119,904.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,689,900.00	0.00	2,794,914.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	10,742,270.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	12,432,170.00	0.00	2,794,914.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	775,950.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	775,950.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	1,250,700.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	1,250,700.00	0.00
3110000 Acquisition of Fixed Capital Assets	12,711,170.00	0.00	6,224,953.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	113,000,000.00	0.00	170,000,000.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	113,000,000.00	0.00	170,000,000.00
3520000 Receipts from Sales of Inventories	0.00	113,000,000.00	0.00	170,000,000.00
3540499 Receipts from Sale of Non- Produced Assets - collected as AIA - Other (Budget)	0.00	1,728,317,712.25	0.00	499,340,270.45
3540400 Receipts from the Sale of Non-Produced Assets Collected as AIA	0.00	1,728,317,712.25	0.00	499,340,270.45
3540000 Disposal and Sale of Non - Produced Assets	0.00	1,728,317,712.25	0.00	499,340,270.45
6530101 Ministry HQ Recurrent Bank A/C	0.00	4,228,847,677.85	0.00	2,644,006,790.45
6530111 District - Recurrent Bank A/c	0.00	504,943.00	0.00	504,943.00
6530100 Recurrent Bank Accounts	0.00	4,229,352,620.85	0.00	2,644,511,733.45
6530000 Recurrent Bank Accounts	0.00	4,229,352,620.85	0.00	2,644,511,733.45

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
40101 Ministry HQ Development Bank A	0.00	981,816,580.55	0.00	988,512,944.00
40100 Development Bank Accounts	0.00	981,816,580.55	0.00	988,512,944.00
6540000 Development Bank Accounts	0.00	981,816,580.55	0.00	988,512,944.00
6550101 Ministry HQ Deposit Bank A/C	288,310,632.85	0.00	520,376,180.20	0.00
6550100 Deposit Bank Accounts	288,310,632.85	0.00	520,376,180.20	0.00
6550000 Deposit Bank Account	288,310,632.85	0.00	520,376,180.20	0.00
6580101 Cash	260,287,231.15	0.00	252,074,683.15	0.00
6580104 Cash in Transit	4,534,759,212.95	0.00	4,533,330,834.95	0.00
6580100 Cash in Hand	4,795,046,444.10	0.00	4,785,405,518.10	0.00
6580000 Cash in Hand	4,795,046,444.10	0.00	4,785,405,518.10	0.00
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	658,614.35
6710103 Salary advance	0.00	366,022.15	0.00	658,614.35
6710100 Debtors & Advances - Employees	0.00	366,022.15	0.00	658,614.35
6710000 Domestic Debtors & Advances	0.00	366,022.15	0.00	658,614.35
6740101 Prepayment	239,450.00	0.00	239,450.00	0.00
6740102 R/D Cheques	0.00	3,615,456.25	0.00	2,039,733.65
6740100 Other Debtors & Pre-payments	239,450.00	3,615,456.25	239,450.00	2,039,733.65
6740000 Other Debtors & Pre-payments	239,450.00	3,615,456.25	239,450.00	2,039,733.65
6760101 Standing Imprests	0.00	24,500.00	0.00	86,315.00
6760103 Temporary Imprests	0.00	994,028.10	0.00	4,750,659.30
6760100 Imprests	0.00	1,018,528.10	0.00	4,836,974.30
6760000 Government Imprests	0.00	1,018,528.10	0.00	4,836,974.30
6780101 General Suspense A/C	0.00	630,609.65	0.00	630,609.65
6780103 District Suspense A/c	4,440,516.35	0.00	3,071,173.40	0.00
6780100 Suspense & Clearance Account	4,440,516.35	630,609.65	3,071,173.40	630,609.65
6780000 Suspense & Clearance Account	4,440,516.35	630,609.65	3,071,173.40	630,609.65
6790102 Receiving Inventory A/C	329,670.00	0.00	329,670.00	0.00
6790100 Other Current System A/cs	329,670.00	0.00	329,670.00	0.00
6790000 Other Current Assets (System r	329,670.00	0.00	329,670.00	0.00
7310101 General Deposits	0.00	273,784,621.55	0.00	256,530,060.45
7310100 General Deposits Items	0.00	273,784,621.55	0.00	256,530,060.45
7310000 Deposits	0.00	273,784,621.55	0.00	256,530,060.45
7320101 PAYE	1,544,638.85	0.00	550,658.45	0.00
7320102 NHIF	5,890.70	0.00	225.00	0.00
7320103 House Rent	0.00	622,519.50	0.00	508,582.50
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	1,495,167.00	0.00	1,534,787.00	0.00
7320108 Insurances	0.00	369,567.15	0.00	331,670.80
7320109 Hire Purchases	0.00	3,502,402.50	0.00	8,601.30
7320110 Court Attachments	0.00	53,000.00	0.00	53,000.00
7320111 WCPS	0.00	2,050,129.75	0.00	2,054,194.00
7320112 Staff Welfare Associations	269,486.60	0.00	169,249.60	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	2,886,412.50	0.00	0.00	719,860.30
7320117 Govt. Liability Attachments	0.00	6,542.90	0.00	6,542.90
7320120 Staff Contribution	0.00	2,000.00	0.00	2,000.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	142,297.65	49,195.00	0.00
7320125 Emergency Response Fund	0.00	232,276.40	0.00	0.00
7320199 Salary Control Account	2,382,144.65	0.00	2,706,590.70	0.00
7320100 Salary Deductions	8,583,740.30	6,980,735.85	5,010,705.75	3,684,451.80
7320201 Contractors Retention Money	185,767.30	0.00	185,767.30	0.00
7320200 Other General Liabilities	185,767.30	0.00	185,767.30	0.00
7320000 Other Liabilities	8,769,507.60	6,980,735.85	5,196,473.05	3,684,451.80
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	3,314,898.00	0.00	3,307,957.95
7380100	0.00	3,314,898.00	0.00	3,307,957.95
7380000 Withholding Taxes	0.00	3,314,898.00	0.00	3,307,957.95
7390101 Inventory AP Accrual	0.00	29,670.00	0.00	29,670.00
7390103 AP Liabilities	192,835,267.75	0.00	191,694,484.90	0.00
7390100 System Required Liabilities	192,835,267.75	29,670.00	191,694,484.90	29,670.00
7399999 Cash Clearing A/c	256,170,391.80	0.00	0.00	1,516,552,360.15
7399900	256,170,391.80	0.00	0.00	1,516,552,360.15
7390000 System Required Liabilities A/cs	449,005,659.55	29,670.00	191,694,484.90	1,516,582,030.15
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	12,330,419,079.15	0.00	9,550,824,942.00
9910200 Exchequer Provisions	0.00	12,330,419,079.15	0.00	9,550,824,942.00
9910000 Provisions	0.00	12,330,419,079.15	0.00	9,550,824,942.00
9999999 Consolidated Fund	9,465,807,102.10	0.00	5,028,432,207.55	0.00
9999900	9,465,807,102.10	0.00	5,028,432,207.55	0.00
9990000 Opening Balance Reserves	9,465,807,102.10	0.00	5,028,432,207.55	0.00
Total	19,735,646,882.35	19,735,646,882.35	15,697,760,322.20	15,697,760,322.20



STATEMENT OF RECEIPTS AND PAYMENTS
 Entity: 1123-State Department For Broadcasting & Telecommunications
 Current Period: JUL-19 To JUN-20
 Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	4,000,000.00	4,000,000.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,779,594,137.15	4,519,966,085.00
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	1,841,317,712.25	669,340,270.45
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	59,000,348.00	52,300,000.00
TOTAL RECEIPTS		4,683,912,197.40	5,245,606,355.45
PAYMENTS			
Compensation of Employees	12	353,135,189.90	357,230,892.30
Use of goods and Services	13	1,136,277,795.50	3,042,807,524.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,221,381,940.00	1,747,461,500.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	191,804.40	9,290,295.65
Acquisition of Assets	18	12,711,170.00	6,224,953.00
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
TOTAL PAYMENTS		4,723,697,899.80	5,163,015,165.00
SURPLUS/DEFICIT		(39,785,702.40)	82,591,190.45

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: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(4,922,858,568.55)	(3,112,648,497.25)
Cash Balances	22B	4,795,046,444.10	4,785,405,518.10
Total Cash And Cash Equivalents		(127,812,124.45)	1,672,757,020.85
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(620,979.80)	(4,525,638.55)
TOTAL FINANCIAL ASSETS		(128,433,104.25)	1,668,231,382.30
Financial Liabilities			
Accounts Payables - Deposits	24	(173,665,241.75)	1,583,213,542.40
NET FINANCIAL ASSETS		45,232,137.50	85,017,839.90
REPRESENTED BY			
Fund Balance b/fwd	25	85,017,839.90	2,426,649.45
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		(39,785,702.40)	82,591,190.45
NET FINANCIAL POSITION		45,232,137.50	85,017,839.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1123-State Department For Broadcasting & Telecommunications
 Current Period: JUL-19 To JUN-20
 Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	4,000,000.00	4,000,000.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,779,594,137.15	4,519,966,085.00
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	59,000,348.00	52,300,000.00
Payments for Operating Expenses			
Compensation of Employees	12	353,135,189.90	357,230,892.30
Use of goods and Services	13	1,136,277,795.50	3,042,807,524.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,221,381,940.00	1,747,461,500.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	191,804.40	9,290,295.65
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(1,760,783,442.90)	2,093,250,207.40
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(3,629,175,687.55)	1,512,726,080.40
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	1,841,317,712.25	669,340,270.45
Acquisition of Assets	18	12,711,170.00	6,224,953.00
Net Cash Flow From Investing Activities	B	1,828,606,542.25	663,115,317.45
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(1,800,569,145.30)	2,175,841,397.85
Cash and Cash Equivalent at BEGINNING of The Year		1,672,757,020.85	(503,084,377.00)
Cash and Cash Equivalent at END of The Year	22A+22B	(127,812,124.45)	1,672,757,020.85

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

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	4,000,000.00	4,000,000.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		4,000,000.00	4,000,000.00

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	2,779,594,137.15	4,519,966,085.00
TOTAL		2,779,594,137.15	4,519,966,085.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	113,000,000.00	170,000,000.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	1,728,317,712.25	499,340,270.45
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		1,841,317,712.25	669,340,270.45

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
	1420100	0.00	0.00
Sales of Market Establishment	1420200	10,210,201.00	12,000,000.00
Administrative Fees and Charges	1420300	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	48,790,147.00	40,300,000.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		59,000,348.00	52,300,000.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	227,295,376.70	234,992,512.10
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	125,839,813.20	122,238,380.20
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		353,135,189.90	357,230,892.30

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	15,273,060.20	16,016,567.95
Communication, Supplies and Services	2210200	7,221,003.00	14,172,871.80
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	14,482,853.50	39,955,733.95
Foreign Travel and Subsistence, and other transportation costs	2210400	4,726,653.00	8,889,521.80
Printing, Advertising and Information Supplies and Services	2210500	892,416,220.00	2,715,917,686.95
Rentals of Produced Assets	2210600	59,815,945.10	65,603,680.00
Training Expenses	2210700	4,880,242.00	27,103,302.55
Hospitality Supplies and Servi	2210800	13,056,336.25	14,976,402.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	56,647,041.00	30,147,255.70
Office and General Supplies and Services	2211100	9,380,216.00	13,206,527.20
Fuel Oil and Lubricants	2211200	14,982,236.65	18,150,173.65
Other Operating Expenses	2211300	27,222,944.20	54,987,329.00
Routine Maintenance - Vehicles	2220100	13,267,291.00	11,331,332.25
Routine Maintenance - Other Assets	2220200	2,905,753.60	12,349,139.25
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,136,277,795.50	3,042,807,524.05

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	2,742,381,940.00	1,133,461,500.00
Capital Grants to Government Agencies and other Levels of Government	2630200	479,000,000.00	614,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		3,221,381,940.00	1,747,461,500.00

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	191,804.40	9,290,295.65
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		191,804.40	9,290,295.65

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	279,000.00	1,283,485.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	119,904.00
Purchase of Office Furniture and General Equipment	3111000	12,432,170.00	2,794,914.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	775,950.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	1,250,700.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		12,711,170.00	6,224,953.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	4,229,352,620.85	2,644,511,733.45
Development Bank Accounts	6540000	981,816,580.55	988,512,944.00
Deposit Bank Account	6550000	288,310,632.85	520,376,180.20
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		5,499,479,834.25	4,153,400,857.65

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	4,795,046,444.10	4,785,405,518.10
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		4,795,046,444.10	4,785,405,518.10

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	366,022.15	658,614.35
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	3,376,006.25	1,800,283.65
Government Imprests	6760000	1,018,528.10	4,836,974.30
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	3,809,906.70	2,440,563.75
Other Current Assets (System r	6790000	329,670.00	329,670.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		8,900,133.20	10,066,106.05

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(1,788,771.75)	(1,512,021.25)
Deposits	7310000	273,784,621.55	256,530,060.45
Withholding Taxes	7380000	3,314,898.00	3,307,957.95
System Required Liabilities A/cs	7390000	(448,975,989.55)	1,324,887,545.25
TOTAL		(173,665,241.75)	1,583,213,542.40

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(3,112,648,497.25)	(1,843,330,650.35)
Opening Balance Cash	22B	4,785,405,518.10	1,340,246,273.35
Opening Balance Receivables - Imprest and Clearance Accounts	23	(4,525,638.55)	1,372,914.65
Opening Balance - Deposits	24	(1,583,213,542.40)	504,138,111.80
TOTAL		85,017,839.90	2,426,649.45

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution - Development Expenditure
Entity: 1123-State Department For Broadcasting & Telecommunications
Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	514,774,815.00	(514,774,815.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	514,774,815.00	(514,774,815.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	214,000,000.00	0.00	(161,856,095.00)	52,143,905.00	37,424,815.00	14,719,090.00	71.77%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	533,000,000.00	0.00	(54,000,000.00)	479,000,000.00	479,000,000.00	0.00	100.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		747,000,000.00	0.00	(215,856,095.00)	531,143,905.00	516,424,815.00	14,719,090.00	97.23%



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1123-State Department For Broadcasting & Telecommunications
 Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	2,000,000.00	0.00	2,000,000.00	4,000,000.00	4,000,000.00	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%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,264,819,322.15	(2,264,819,322.15)	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	1,237,000,000.00	0.00	1,187,000,000.00	2,424,000,000.00	1,841,317,712.25	582,682,287.75	75.96%
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	7,000,000.00	0.00	55,780,000.00	62,780,000.00	59,000,348.00	3,779,652.00	93.98%
Total		1,246,000,000.00	0.00	1,244,780,000.00	2,490,780,000.00	4,169,137,382.40	(1,678,357,382.40)	167.38%
PAYMENTS								
Compensation of Employees	12	196,500,000.00	0.00	178,500,000.00	375,000,000.00	353,135,189.90	21,864,810.10	94.17%
Use of goods and Services	13	1,119,964,997.50	0.00	283,389,573.50	1,403,354,571.00	1,098,852,980.50	304,501,590.50	78.30%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,224,400,000.00	0.00	1,813,230,000.00	3,037,630,000.00	2,742,381,940.00	295,248,060.00	90.28%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	2,618,437.50	0.00	2,618,437.50	5,236,875.00	191,804.40	5,045,070.60	3.66%
Acquisition of Assets	18	4,108,070.00	0.00	13,719,782.00	17,827,852.00	12,711,170.00	5,116,682.00	71.30%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,547,591,505.00	0.00	2,291,457,793.00	4,839,049,298.00	4,207,273,084.80	631,776,213.20	86.94%



Statement of Budget Execution

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-19 To JUN-20

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	2,000,000.00	0.00	2,000,000.00	4,000,000.00	4,000,000.00	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%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,779,594,137.15	(2,779,594,137.15)	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	1,237,000,000.00	0.00	1,187,000,000.00	2,424,000,000.00	1,841,317,712.25	582,682,287.75	75.96%
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	7,000,000.00	0.00	55,780,000.00	62,780,000.00	59,000,348.00	3,779,652.00	93.98%
Total		1,246,000,000.00	0.00	1,244,780,000.00	2,490,780,000.00	4,683,912,197.40	(2,193,132,197.40)	188.05%
PAYMENTS								
Compensation of Employees	12	196,500,000.00	0.00	178,500,000.00	375,000,000.00	353,135,189.90	21,864,810.10	94.17%
Use of goods and Services	13	1,333,964,997.50	0.00	121,533,478.50	1,455,498,476.00	1,136,277,795.50	319,220,680.50	78.07%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,757,400,000.00	0.00	1,759,230,000.00	3,516,630,000.00	3,221,381,940.00	295,248,060.00	91.60%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	2,618,437.50	0.00	2,618,437.50	5,236,875.00	191,804.40	5,045,070.60	3.66%
Acquisition of Assets	18	4,108,070.00	0.00	13,719,782.00	17,827,852.00	12,711,170.00	5,116,682.00	71.30%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		3,294,591,505.00	0.00	2,075,601,698.00	5,370,193,203.00	4,723,697,899.80	646,495,303.20	87.96%



SUMMARY STATEMENT OF DEPOSITS

Entity: 1123-State Department For Broadcasting & Telecommunications

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	520,376,180.20	44,582,050.20
Transfers of retentions during the year	75,314,897.80	513,048,822.00
Payments made out of deposit account during the year	307,380,445.15	37,254,692.00
Closing Balance	288,310,632.85	520,376,180.20

Principal Secretary
Controller

Principal Accounts

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1123-State Department For Broadcasting & Telecommunications

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	(175,700.00)	175,700.00
	2210000	Goods and Services	0.00	(175,700.00)	175,700.00
0207000000		General Administration Planning and Support Services	215,004,435.00	200,502,735.50	14,501,699.50
	2110000	Wages and Salary Contributions	133,705,422.00	125,320,609.20	8,384,812.80
	2210000	Goods and Services	69,710,219.00	71,122,030.20	(1,411,811.20)
	2220000	Routine Maintenance	4,348,893.00	2,447,168.00	1,901,725.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2710000	Social Security Benefits	5,236,875.00	191,804.40	5,045,070.60
	3110000	Acquisition of Fixed Capital Assets	2,003,026.00	1,421,123.70	581,902.30
0208000000		Information And Communication Services	4,761,638,768.00	4,133,610,663.30	628,028,104.70
	2110000	Wages and Salary Contributions	241,294,578.00	227,814,580.70	13,479,997.30
	2210000	Goods and Services	1,367,649,094.00	1,049,158,420.70	318,490,673.30
	2220000	Routine Maintenance	13,790,270.00	13,725,876.60	64,393.40
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	3,123,080,000.00	2,831,621,739.00	291,458,261.00
	3110000	Acquisition of Fixed Capital Assets	15,824,826.00	11,290,046.30	4,534,779.70
0209000000		Mass Media Skills Development	393,550,000.00	389,760,201.00	3,789,799.00
	2630000	Grants & Transfer To Other Govt. Units	393,550,000.00	389,760,201.00	3,789,799.00
		Grand Total	5,370,193,203.00	4,723,697,899.80	646,495,303.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1123-State Department For Broadcasting & Telecommunications

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	(175,700.00)	175,700.00
	0000000000	Default - Non Programmatic	0.00	(175,700.00)	175,700.00
1123000100			186,477,888.00	173,135,610.65	13,342,277.35
	0207000000	General Administration Planning and Support Services	186,477,888.00	173,140,810.65	13,337,077.35
	0208000000	Information And Communication Services	0.00	(5,200.00)	5,200.00
1123000200			126,027,166.00	118,650,191.00	7,376,975.00
	0208000000	Information And Communication Services	126,027,166.00	118,650,191.00	7,376,975.00
	0207000000	General Administration Planning and Support Services	0.00	0.00	0.00
1123000300			6,613,494.00	5,966,340.70	647,153.30
	0207000000	General Administration Planning and Support Services	6,613,494.00	5,966,340.70	647,153.30
1123000400			1,213,150,267.00	910,336,164.85	302,814,102.15
	0208000000	Information And Communication Services	1,213,150,267.00	910,336,164.85	302,814,102.15
	0207000000	General Administration Planning and Support Services	0.00	0.00	0.00
1123000500			21,913,053.00	21,480,584.15	432,468.85
	0208000000	Information And Communication Services	0.00	0.00	0.00
	0207000000	General Administration Planning and Support Services	21,913,053.00	21,480,584.15	432,468.85
1123000600			121,532,916.00	112,422,330.70	9,110,585.30
	0207000000	General Administration Planning and Support Services	0.00	(85,000.00)	85,000.00
	0208000000	Information And Communication Services	121,532,916.00	112,507,330.70	9,025,585.30
1123000700			163,847,329.00	164,971,704.90	(1,124,375.90)
	0208000000	Information And Communication Services	163,847,329.00	164,971,704.90	(1,124,375.90)
1123000800			9,754,787.00	9,340,263.90	414,523.10
	0208000000	Information And Communication Services	9,754,787.00	9,340,263.90	414,523.10
1123000900			5,185,170.00	4,365,714.90	819,455.10
	0208000000	Information And Communication Services	5,185,170.00	4,365,714.90	819,455.10
1123001000			8,047,337.00	7,067,867.10	979,469.90
	0208000000	Information And Communication Services	8,047,337.00	7,067,867.10	979,469.90
1123001100			8,535,177.00	7,719,263.65	815,913.35
	0208000000	Information And Communication Services	8,535,177.00	7,719,263.65	815,913.35
1123001200			224,550,000.00	220,760,201.00	3,789,799.00
	0209000000	Mass Media Skills Development	224,550,000.00	220,760,201.00	3,789,799.00
1123001300			50,334,714.00	42,610,808.30	7,723,905.70
	0208000000	Information And Communication Services	50,334,714.00	42,610,808.30	7,723,905.70
1123001400			153,780,000.00	153,780,000.00	0.00
	0208000000	Information And Communication Services	153,780,000.00	153,780,000.00	0.00
1123001500			438,600,000.00	438,600,000.00	0.00
	0208000000	Information And Communication Services	438,600,000.00	438,600,000.00	0.00
1123001600			2,090,700,000.00	1,806,241,739.00	284,458,261.00
	0208000000	Information And Communication Services	2,090,700,000.00	1,806,241,739.00	284,458,261.00
1123001700			10,000,000.00	10,000,000.00	0.00
	0208000000	Information And Communication Services	10,000,000.00	10,000,000.00	0.00
1123100100		450 bed capacity five storey building - KIMC	51,000,000.00	51,000,000.00	0.00
	0209000000	Mass Media Skills Development	51,000,000.00	51,000,000.00	0.00
1123100200		Modernization of KIMC Film	118,000,000.00	118,000,000.00	0.00
	0209000000	Mass Media Skills Development	118,000,000.00	118,000,000.00	0.00
1123100300		KBC Analogue to Digital TV	310,000,000.00	310,000,000.00	0.00

		Migration			
	0208000000	Information And Communication Services	310,000,000.00	310,000,000.00	0.00
1123100400		KBC Rollout of Studio Mashinani	0.00	0.00	0.00
	0208000000	Information And Communication Services	0.00	0.00	0.00
1123100500		Modernization of KNA National Desk and Press Centre	52,143,905.00	37,424,815.00	14,719,090.00
	0208000000	Information And Communication Services	52,143,905.00	37,424,815.00	14,719,090.00
1123100600			0.00	0.00	0.00
	0208000000	Information And Communication Services	0.00	0.00	0.00
		Grand Total	5,370,193,203.00	4,723,697,899.80	646,495,303.20

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: 1123-State Department For Broadcasting & Telecommunications

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	(175,700.00)	175,700.00
	0000000000	Default - Non Programmatic	0.00	(175,700.00)	175,700.00
0207000000		General Administration Planning and Support Services	215,004,435.00	200,502,735.50	14,501,699.50
	0207010000	General Administration, Planning And Support Services	215,004,435.00	200,502,735.50	14,501,699.50
0208000000		Information And Communication Services	4,761,638,768.00	4,133,610,663.30	628,028,104.70
	0208010000	News And Information Services	4,159,258,768.00	3,531,230,663.30	628,028,104.70
	0208020000	Brand Kenya Initiative	153,780,000.00	153,780,000.00	0.00
	0208030000	IC1 and Media Regulatory Services	448,600,000.00	448,600,000.00	0.00
0209000000		Mass Media Skills Development	393,550,000.00	389,760,201.00	3,789,799.00
	0209010000	Mass Media Skills Development	393,550,000.00	389,760,201.00	3,789,799.00
		Grand Total	5,370,193,203.00	4,723,697,899.80	646,495,303.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

APPENDIX I

GRANTS, TRANSFER TO OTHER GOVERNMENT AGENCY & APPROPRIATION IN - AID

Appendix I



REPUBLIC OF KENYA
MINISTRY OF ICT, INNOVATION AND YOUTH AFFAIRS
STATE DEPARTMENT OF BROADCASTING AND TELECOMMUNICATIONS

Telephone Nairobi 254-020-4920000/100
Telegrams: "Telposta", Nairobi
Fax: 315147
When replying please quote
Ref. No. MIC/ ACCT/22/

Telposta Towers
P.O. Box 30025
NAIROBI
KENYA
10th July, 2020

FAM
Las
Don 4/8/20
3/8/2020

The Chief Executive Officer
Kenya Broadcasting Corporation
NAIROBI

RE: DISBURSEMENT OF FUNDS TO THE SAGAS FOR FINANCIAL YEAR 2019-20

The Ministry of Information Communication and Technology wishes to confirm the amounts disbursed to you as a 30th June 2020 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table and sign and stamp the request in the space provided and return it to this office on or before 15th July, 2020.

Confirmation of amounts received by Kenya Broadcasting Corporation for financial year 2019-20

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)	Amount Received by Kenya Broadcasting Corporation Kshs. 1,100,700,000 as at 30 th June 2020	Difference (Kshs) (F)=(D-E)
FT19249337XL	6-Sep-19	109,000,000	0		109,000,000	109,000,000	
FT19303XZ3FZ	30-Oct-19	109,000,000	0		109,000,000	109,000,000	
FT1929532VTJ	22-Oct-19	0	155,000,000		155,000,000	155,000,000	
FT20031HT4ML	31-Jan-20	109,000,000	0		109,000,000	109,000,000	
FT200799D8CM	19-Mar-20	0	155,000,000		155,000,000	155,000,000	
FT20129TGWZ2	8-May-20	109,000,000	0		109,000,000	109,000,000	
FT20142TW492	21-May-20	354,700,000	0		354,700,000	354,700,000	
Total		790,700,000	310,000,000		1,100,700,000	1,100,700,000	

Please confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department:

Name DR. HENRY MUMAHU Sign [Signature] Date 4-8-2020

[Signature]
LUCY W KAMAU
FOR: PRINCIPAL SECRETARY

C.C. Director General Accounting Service and Quality Assurance,
National Treasury
NAIROBI



REPUBLIC OF KENYA
MINISTRY OF ICT, INNOVATION AND YOUTH AFFAIRS
STATE DEPARTMENT OF BROADCASTING AND TELECOMMUNICATION

Telephone Nairobi 254-020-4920000/100
 Telegrams: "Telposta", Nairobi
 Fax; 315147
 When replying please quote
 Ref. No. MIC/ACCT/25

Telposta Towers
 P.O. Box 30025
 NAIROBI
 KENYA
 10th July 2020



The Director
 Kenya Institute of Mass Communication
 KIMC Complex
NAIROBI

RE: DISBURSEMENT OF FUNDS TO THE SAGAS FOR FINANCIAL YEAR 2019-20

The Ministry of Information Communication and Technology wishes to confirm the amounts disbursed to you as at 30 June 2020 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you receive and populate the column E in the table and sign and stamp the request in the space provided and return it to this office on or before 15th July, 2020.

Confirmation of amounts received by KIMC as at 30 th June 2020							
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=CA+B+C	Amount Received by Kenya Institute of Mass Communication Kshs.379,550,000 June 2020	Difference (Kshs) (F)=(D-E)
FT20129PHTL4	8-May-20	49,050,000	0		49,050,000	49,050,000	
FT20141WYZQ3	20-May-20	14,350,000	0		14,350,000	14,350,000	
FT20079CGRLG	19-Mar-20	0	25,500,000		25,500,000	25,500,000	
FT20079S568C	19-Mar-20	0	59,000,000		59,000,000	59,000,000	
FT200312MBFB	31-Jan-20	49,050,000	0		49,050,000	49,050,000	
FT19295G947C	22-Oct-19	0	59,000,000.00		59,000,000	59,000,000	
FT19303QX1K2	30-Oct-19	49,050,000	0		49,050,000	49,050,000	
FT192959J4TZ	22-Oct-19	0	25,500,000.00		25,500,000	25,500,000	
FT1924964SKZ	6-Sep-19	49,050,000	0		49,050,000	49,050,000	
TOTAL		210,550,000	169,000,000		379,550,000	379,550,000	

Please confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department:

Name JOHN K. WAMBURA Sign [Signature] Date 4 Aug 2020

[Signature]
LUCY W. KAMAU
FOR: PRINCIPAL SECRETARY

cc. Director General Accounting Service and Quality Assurance,
 National Treasury
 NAIROBI



REPUBLIC OF KENYA

MINISTRY OF ICT, INNOVATION AND YOUTH AFFAIRS

STATE DEPARTMENT OF BROADCASTING AND TELECOMMUNICATION

Finance
Nestling
ackm
4/9/2020

Telephone Nairobi 254-020-4920000/100
Telegrams: "Telposta", Nairobi
Fax; 315147
When replying please quote
Ref. No. MIC/ ACC/KYB/

Telposta Towers
P.O. Box 30025
NAIROBI
KENYA
13th July, 2020

The Chief Executive Officer
Kenya Yearbook
NAIROBI

RE: DISBURSEMENT OF FUNDS TO THE SAGAS FOR FINANCIAL YEAR 2019-20

The Ministry of Information Communication and Technology wishes to confirm the amounts disbursed to you as at 30th June 2020 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table and sign and stamp the request in the space provided and return it to this office on or be 15th July, 2020.

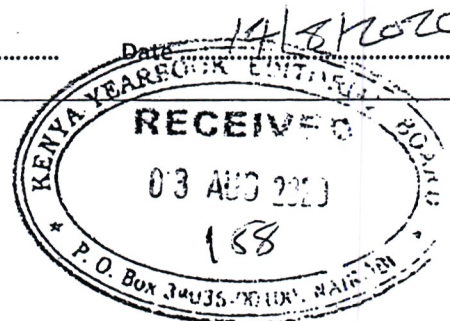
Confirmation of amounts received by Kenya Yearbook as at 30 th June, 2020							
Reference Number	Date Disbursed	Recurrent (A)	Develop-ment (B)	Inter-Ministerial (C)	Total (D)=CA+B+C	Amount Received by Kenya Yearbook Kshs.105,000,000 as at 30 th June 2020	Difference (Kshs) (F)=(D-E)
FT19249YX0MP	06-Sept-19	26,250,000	—	—	26,250,000	26,250,000	—
FT19303HMR6V	30- Oct -19	26,250,000	—	—	26,250,000	26,250,000	—
FT20031YX4JB	31-Jan-20	26,250,000	—	—	26,250,000	26,250,000	—
FT20129KS02S	8-May-20	26,250,000	—	—	26,250,000	26,250,000	—
Total		105,000,000	—	—	105,000,000	105,000,000	—

Please confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department:

Name SUSAN NAIRORE Sign [Signature] Date 14/8/2020

[Signature]
LUCY W KAMAU
FOR: PRINCIPAL SECRETARY



CC Director General Accounting Service and Quality Assurance,
National Treasury
NAIROBI

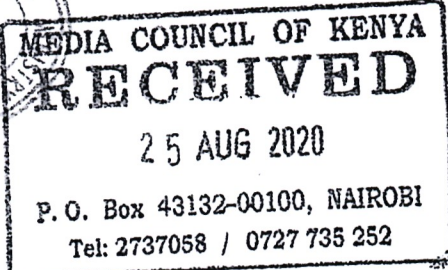
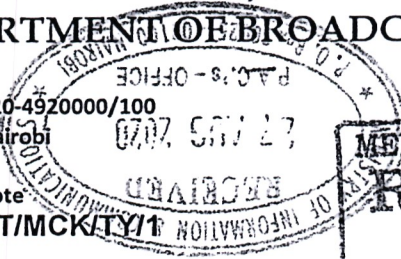


REPUBLIC OF KENYA

MINISTRY OF ICT, INNOVATION AND YOUTH AFFAIRS
STATE DEPARTMENT OF BROADCASTING AND TELECOMMUNICATIONS

Office Admin
T. ...
[Signature]

Telephone Nairobi 254-020-4920000/100
Telegrams: "Telposta", Nairobi
Fax; 315147
When replying please quote
Ref. No. MIC/ ACCT/MCKIT/



Telposta Towers
P.O. Box 30025
NAIROBI
KENYA
10th July, 2020

The Chief Executive Officer
Media Council of Kenya
NAIROBI

RE: DISBURSEMENT OF FUNDS TO THE SAGAS FOR FINANCIAL YEAR 2019-20

The Ministry of Information Communication and Technology wishes to confirm the amounts disbursed to you as at 30th June 2020 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table and sign and stamp the request in the space provided and return it to this office on or be 15th July, 2020.

Confirmation of amounts received by National Communications Secretariat as at 30 th June, 202							
Reference Number	Date Disbursed	Recurrent (A)	Develop-ment (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)	Amount Received by National Communications Secretariat Kshs. 444,600,000 as at 30 th June 2020	Difference (Kshs) (F)=(D-E)
FT201421C2QF	21-May-20	221,000,000			221,000,000	221,000,000	—
FT2012057NNH	29-Apr-20	53,400,000			53,400,000	53,400,000	—
FT201206Y67B	29-Apr-20	2,500,000			2,500,000	2,500,000	—
FT200317FXJS	31-Jan-20	2,500,000			2,500,000	2,500,000	—
FT20031FQKJM	31-Jan-20	53,400,000			53,400,000	53,400,000	—
FT19302NGB4D	29-Oct-19	53,400,000			53,400,000	53,400,000	—
FT19302Z5Y9R	29-Oct-19	2,500,000			2,500,000	2,500,000	—
FT192495PQK9	6-Sep-19	53,400,000			53,400,000	53,400,000	—
FT192492B5BP	6-Sep-19	2,500,000			2,500,000	2,500,000	—
TOTAL		444,600,000			444,600,000	444,600,000	—

Please confirm the amounts shown above are correct as of the date indicated.

Head of Accounts Department:
Name GARAE MAINA

Sign [Signature] Date 18/7/2020
MEDIA COUNCIL OF KENYA
P. O. Box 43132 - 00100 NAIROBI
TEL: 2725032 / 2737058
MOB: 0727 - 735252
info@mediacouncil.or.ke

[Signature]
LUCY W KAMAU
FOR: PRINCIPAL SECRETARY

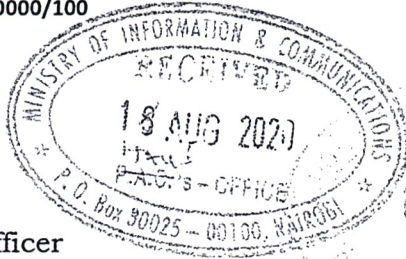


REPUBLIC OF KENYA

MINISTRY OF ICT, INNOVATION AND YOUTH AFFAIRS
STATE DEPARTMENT OF BROADCASTING AND TELECOMMUNICATION

Telephone Nairobi 254-020-4920000/100
Telegrams: "Telposta", Nairobi
Fax; 315147
When replying please quote
Ref. No. MIC/ ACCT/28

Telposta Towers
P.O. Box 30025
NAIROBI
KENYA
10th July, 2020



03 AUG 2020

The Chief Executive Officer
National Communication Secretariat
NAIROBI

Accountant
please review and
draft a response
htb 3/3/2020

RE: DISBURSEMENT OF FUNDS TO THE SAGAS FOR FINANCIAL YEAR 2019-20

The Ministry of Information Communication and Technology wishes to confirm the amounts disbursed to you as at 30th June 2020 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table and sign and stamp the request in the space provided and return it to this office on or be 15th July, 2020.

Confirmation of amounts received by National Communications Secretariat as at 30 th June, 2020							
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)	Amount Received by National Communications Secretariat Kshs. 80,000,000 as at 30 th June 2020	Difference (Kshs) (F)=(D-E)
FT201629B924	10-Jun-20	20,000,000			20,000,000	83,000,000	
FT192800SWFN	7-Oct-19	20,000,000			20,000,000	30,000,000	
FT191822Z93K	1-Jul-19	40,000,000			40,000,000		
		80,000,000			80,000,000	113,000	

Please confirm the amounts shown above are correct as of the date indicated.

Head of Accounts Department:
Name NELLY A. NANGWA Sign [Signature] Date 12/08/2020

NATIONAL COMMUNICATIONS SECRETARIAT
P.O. Box 10/08-00100, NAIROBI

[Signature]
LUCY W KAMAU
FOR: PRINCIPAL SECRETARY

cc. Director General Accounting Service and Quality Assurance,
National Treasury
NAIROBI

KENYA BROADCASTING CORPORATION

Office of the Managing Director

When replying please quote

Ref. No.....

KBC/MD/2/9/C Vol.11

21st September, 2020

Principal Secretary
State Department of Broadcasting and Telecommunications
Ministry of ICT, Innovation and Youth Affairs
P.O. Box 30025-00100
NAIROBI.

Attn: Lucy Kamau

Dear *Madam,*

RE: RETURNS FOR APPROPRIATION-IN-AID (AIA) FOR THE FY 2019/20

Reference is made to your letter Ref. No. MIC/ACCT/28 dated 16th September, 2020 on the above subject.

Below are the Kenya Broadcasting Corporation's returns for AIA as at 30th June. 2020.

Date Received	Description	Total Amount	Remarks
July 2019	Collection	164,632,741	
August 2019	Collection	72,119,019	
September 2019	Collection	41,026,312	
October 2019	Collection	85,708,299	
November 2019	Collection	95,842,821	
December 2019	Collection	173,119,666	
January 2020	Collection	68,070,965	
February 2020	Collection	70,135,775	
March 2020	Collection	77,286,101	
April 2020	Collection	16,759,597	
May 2020	Collection	71,215,986	
June 2020	Collection	79,624,457	
TOTAL	Collection	1,015,541,739	

Yours

Sincerely,

DR NAIM BILAL
MANAGING DIRECTOR



YOUR NATIONAL BROADCASTER

P.O. Box 30456-00100
NAIROBI, KENYA
Tel: + (254)2223757
Email: md@kbc.co.ke



*Letter
to
copy to H.M.*



OUR REF: MCK/001/AIA/1/20-21

YOUR REF: MIC/ACCT/28

21st September, 2020

Ms. Esther Koimett, CBS,
Principal Secretary,
State Department of Broadcasting and Telecommunications,
Ministry of ICT, Innovations and Youth Affairs,
P.O. Box 30025-00100,
NAIROBI.

Dear Madam,

RE: RETURNS FOR APPROPRIATION-IN-AID (AIA) FOR THE FINANCIAL
YEAR 2019-2020

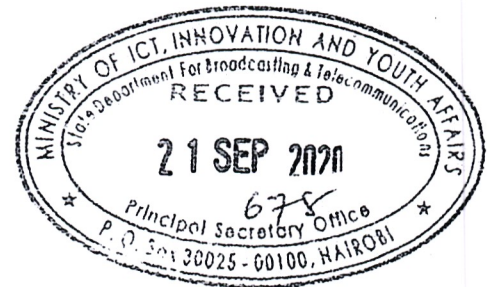
Reference is made to your letter Ref No: MIC/ACCT/28 dated 16th September, 2020 regarding
the above subject matter.

This is to inform you that the Council's A-in-A is collected through payment of accreditation and
subscription fees by journalists and media enterprises. The Council has raised Kenya Shillings
Eleven Million, Nine Hundred Thousand (KSh. 11,900,000) in the Financial Year 2019/2020.

Thank you for your continued support.

Yours Sincerely,

David Omwoyo Omwoyo
Chief Executive Officer & Secretary to the Council



APPENDIX II

CERTIFICATE OF BALANCE

Appendix A



BANKI
KIU YA
NYA

CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000. Fax: 340192

7th July, 2020

CERTIFICATE OF BALANCES


STATE DEPT FOR
BROADCASTING
TELECOM

Customer : 131170
Balance
Date: 30-Jun-20
Account No Account Name

Currency Balance

Account No	Account Name	Currency	Balance
1000302418	REC-STATE DEPT FOR BROADCASTING TEL	KES	159,746,556.35
1000302453	DEV-STATE DEPT FOR BROADCASTING TEL	KES	0.00
1000302461	DEP-STATE DEPT FOR BROADCASTING TEL	KES	268,696,621.60
1000302477	CBK165-STATE DEPT FOR BROADCAST TEL	KES	0.00


KIPSANAI L.K.
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION


J.W. NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

APPENDIX III

***BOARD OF SURVEY &
CASHBOOK EXTRACT***

REPUBLIC OF KENYA

F.O. 51

Date 29th July 2020

Report of the Board of Survey on the Cash and Bank Balances of State Department of Broadcasting and Telecommunication - Recurrent Account as at the close of business on 30th June, 2020

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

Gwaro Ogaro - Ag. DirectorPeninah Gakuru - Finance OfficerHellen Muchiri - Principal Accountantassembled at the office of Cash Officeat 11.00 am (time) on the 29th July, 2020

and the following cash was produced:—

Notes	Sh. <u>254,950</u>
Silver	Sh. <u>1</u>
Copper	Sh. <u>.20</u>
Cheques (as per details on reverse)	Sh. <u>Nil</u>
	<u>254,951.20</u>

It was observed that cheques amounting to Sh. 254,951 cts. 20 had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2020

Cash on hand	Sh. <u>254,951.20</u>
Bank Balance	Sh. <u>23,151,814.75</u>
	<u>23,406,765.95</u>

The Bank Certificate of Balance showed a sum of Sh. one hundred and fifty nine million, seven hundred and forty six thousand, five hundred and fifty six cts. thirty five only (Sh. 159,746,556 cts. 35)

standing to the credit of the account on 30th June, 2020

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.

Gwaro Ogaro - Chairperson*Chairman*Peninah Gakuru - MemberDate 29th July 2020Hellen Muchiri - Member*Members of the Board.*

APP II

F.O. 51

REPUBLIC OF KENYA

Date... 29th July 2020

Report of the Board of Survey on the Cash and Bank Balances of State Department of Broadcasting and Telecommunication - Deposit Account as at the close of business on 30th June, 2020

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

Gwaro Ogaro - Ag Director

Peninah Gakuru - Finance Officer

Hellen Muchiri - Principal Accountant

assembled at the office of Cash Office

at 11.00 am (time) on the 29th July, 2020

and the following cash was produced:--

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2020

Cash on hand	Sh.	Nil
Bank Balance	Sh.	280,749,092.60
		<u>280,749,092.60</u>

The Bank Certificate of Balance showed a sum of Sh. Two hundred and sixty eight millio, six hundred and ninety six thousand, six hundred and twenty one cts. (Sh268,696,621 cts. 60)

standing to the credit of the account on 30th June, 2020

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.

Gwaro Ogaro - Chairperson

Chairman.

Peninah Gakuru - Member

Hellen Muchiri - Member

Members of the Board.

Date 29th July 2020

APP III

REPUBLIC OF KENYA

F.O. 51

Date 3rd July 2020

Report of the Board of Survey on the Cash and Bank Balances of State Department of Broadcasting and Telecommunication - Development Account at the close of business on 30th June, 2020

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

Gwaro Ogaro - Ag Director

Peninah Gakuru - Finance Officer

Hellen Muchiri - Principal Accountant

assembled at the office of Cash Office

at 11.00 am (time) on the 3rd July, 2020

and the following cash was produced:—

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2020

Cash on hand	Sh.	Nil
Bank Balance	Sh.	232,274.50
		<u>232,274.50</u>

The Bank Certificate of Balance showed a sum of Sh. Nil cts. (Sh. cts. 00) standing to the credit of the account on 30th June, 2020

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.

Gwaro Ogaro - Chairperson

Chairman.

Peninah Gakuru - Member

Hellen Muchiri - Member

Members of the Board.

Date 3rd July 2020

APPENDIX IV

FIXED ASSET REGISTRY



MINISTRY OF ICT, INNOVATION AND YOUTH AFFAIRS
STATE DEPARTMENT FOR BROADCASTING AND
TELECOMMUNICATIONS
ICT ITEMS AND FURNITURE 2019-2020

S/NO	ITEM DESCRIPTION	QTY	AMOUNT
1	High back orthopaedic chair mesh chair adjustable armrest	9	580,500
2	Workstations 4 way	2	371,400
3	Workstations 4 way straight tables		268,776.30
4	Executive office desk	1	198,750
5	Executive highback leather chair with armrests	1	75,600
6	Medium back 4 legged leather visitors seats with wooden arms	2	119,800
7	Reception chair	1	38,950
8	Executive chair	12	347,400
9	Executive desk size 1800*900W*750H mm in mahogany with mobile drawers	24	1,560,000
10	Paper shredder	6	420,000
11	Executive orthopaedic chair	2	130,000
12	Banquet chairs high back		90,000
TOTAL			4,201,176 ✓
ICT EQUIPMENT			
1	43 smart TV	1	63,920
2	Desktop computers	24	2,352,000
3	Digital headphones APS	36	1,980,000
4	Telephone heads	5	71,000
5	Pabx Panasonic 616	1	81,500
6	Video cameras	1	850,000
7	Digital PA systems	1	1,755,000
8	Video cameras APS	1	850,000
9	43 smart TV	1	63,920

10	Wireless Microphone (not paid)	6	400,000
11	Desktop Computers	50	4,900,000
12	Wireless Broad band routers	30	776,800
13	Flatbed scanners(not paid)	60	1,709,940
14	Media back-up 8TB	74	1,814,110
15	Video streaming equipment	2	1,770,000
16	Still cameras(15No)	15	6,225,020
17	Still cameras with telephoto zoom lens		998,200
18	Camera drone 4k	1	1,899,500
19	Smart T.V Led 40''	8	403,200
20	Video cameras(not paid)	12	6,473,400
21	Optical distribution frames(not paid)	10	999,000
22	Smart T.V 40''	4	202,400
23	Digital Audio recorder	2	1,976,000
24	Goldsoft poles and kenya heavy flag set		210,000
25	Portraits		48,000
26	Light duty photocopier		324,300
27	LCD digital disply		388,920
			39,586,130

PAYMENTS

F.O. 26 (Small)

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
1/13/20	KINOC	3 rd QUARTER A/C	2630201	012						25500000	= ✓
1/13/20	KINOC	3 rd QUARTER A/C	2630201	013						59000000	= ✓
	KBC	2 nd QUARTER A/C	2630201	014						153000000	= ✓
		SUB TOTAL								229500000	= ✓
		BAL C/A								111111	= ✓
		TOTAL								229500000	= ✓
2/14/20	INTERMASH TECHNOLOGIES		2211011	015		172283225					
	TAX		"	"		3127775				1214110	= ✓
	LAZUR INFORMATICS		2211011	016		162155170					
	TAX		"	"		2244330				1650000	= ✓
	JARUH SUPPLIES		2211011	017		194193105					
	TAX		"	"		3406895				1976000	= ✓
	MICROSCAN TECHNOLOGIES		2211011	018		481551725					
	TAX		"	"		2443275				4900000	= ✓
	REAL NAIL SOURCE		2211011	019		173942275					
	TAX		"	"		3051725				1770000	= ✓
	KEBE SUPPLIES		2211011	020		622026200					
	TAX		"	"		10913795				6330000	= ✓
		SUB TOTAL								112440110	= ✓
		BAL C/A								249500	= ✓
		TOTAL								112689610	= ✓
2/16/20	BERTAL INVESTMENTS		2211011	021						1722550	= ✓
		SUB TOTAL								1722550	= ✓
		BAL C/A								23227450	= ✓
		TOTAL								249500	= ✓
	ANWARO	OGARO - CHAIRPERSON								03/07/2020	
	HELLEN	MUCHARI - MEMBER								03/07/2020	
	PENINDAH	SARUMI - MEMBER								03/07/2020	

Checked
Robby
3/16/20

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-20 To : 28-JUL-20

REC-STATE DEPT FOR BROADCASTING TELECOM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302418

Balance as per bank certificate 459,278.00

Less --

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

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

Add --

3. Payment in Bank Statement not yet recorded in Cash Book 23,151,814.75

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

Bank Balance as per Cash Book 23,611,092.75

Reconciled by: *Helen Muthoni* Signature: *[Signature]* Date: *31st July 2020*

Reviewed by : Signature: Date:

Approved by: *Stella Henry* Signature: *[Signature]* Date: *31/7/2020*

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 28-JUL-20

REC-STATE DEPT FOR BROADCASTING TELECOM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302418

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
NONREF	28-JUL-20	Transfer	23,151,814.75
Total :			23,151,814.75
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA
BANK RECONCILIATION

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

REC-STATE DEPT FOR BROADCASTING TELECOM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302418

Balance as per bank certificate

159,987,935.75

LESS --

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

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

ADD --

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

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

Bank Balance as per Cash Book

159,987,935.75

Reconciled by: Hellen Muchira Signature: [Signature] Date: 15th July 2020

Reviewed by : Signature: Date:

Approved by: Siola Henry Signature: [Signature] Date: 15/7/2020

REPUBLIC OF KENYA
BANK RECONCILIATION

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

REC-STATE DEPT FOR BROADCASTING TELECOM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302418

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

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-20 To : 28-JUL-20

DEP-STATE DEPT FOR BROADCASTING TELECOM

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

Balance as per bank certificate	280,749,092.60
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	2,240.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	280,746,852.60

Reconciled by: Hellen Muchin Signature: [Signature] Date: 28 July 2020

Reviewed by : Signature: Date:

Approved by: Siele Henry Signature: [Signature] Date: 21 July 2020

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-20 To : 28-JUL-20

DEP-STATE DEPT FOR BROADCASTING TELECOM

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
NONREF	24-JUL-20	Inward KEPSS MT 103	2,240.00
Total :			2,240.00
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
Total :			

F.O. 30

BANK RECONCILIATION

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

DEP-STATE DEPT FOR BROADCASTING TELECOM

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

Balance as per bank certificate

268,696,621.60

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

268,696,621.60

Reconciled by: *Hellen Muchin* Signature: *[Signature]* Date: *10th July 2020*

Reviewed by : Signature: Date:

Approved by: *Steve Henry* Signature: *[Signature]* Date: *10th July 2020*

REPUBLIC OF KENYA
BANK RECONCILIATION

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

DEP-STATE DEPT FOR BROADCASTING TELECO

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

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

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-20 To : 28-JUL-20

DEV-STATE DEPT FOR BROADCASTING TELECOM

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

Balance as per bank certificate

232,274.50

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

232,274.50

Reconciled by: Hellen Muchin Signature: [Signature] Date: 20th Aug 2020

Reviewed by : Signature: Date:

Approved by: Siele Henry Signature: [Signature] Date: 25/8/2020

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 28-JUL-20

DEV-STATE DEPT FOR BROADCASTING TELECOM

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

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

REPUBLIC OF KENYA
BANK RECONCILIATION

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

DEV-STATE DEPT FOR BROADCASTING TELECOM

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

Balance as per bank certificate

0.00

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

0.00

Reconciled by: *Hellen Muchin* Signature: *[Signature]* Date: *10th July 2020*

Reviewed by : Signature: Date:

Approved by: *Suele Henry* Signature: *[Signature]* Date: *10/7/2020*

REPUBLIC OF KENYA
BANK RECONCILIATION

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

DEV-STATE DEPT FOR BROADCASTING TELECOM

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

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

F.O 30

MINISTRY OF INFORMATION COMMUNICATION AND TECHNOLOGY
 STATE DEPARTMENT OF BROADCASTING AND TELECOMMUNICATIONS
 BANK RECONCILIATION STATEMENT
 HEADQUATERS
 DEPOSIT ACCOUNT
 ACCOUNT NO 1000302461
 AS AT30-06-2020

SHS

BALANCE AS PER BANK STATEMENT		268,696,621.60
LESS		
PAYMENTS IN CASHBOOK NOT IN BANK STETMENT		
RECEIPTS IN BANK STATEMENMT NOT IN CASHBOOK		
ADD		
PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK		12,052,471.00
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT		
BALANCE AS PER CASHBOOK		280,749,092.60

I Certify that I have verified bank balance in the cashbook with bank statement and that the reconciliation above is correct

Prepared by

SIGN

DATE

[Signature]

30/6

Approved by

Siele Henry

[Signature]

30/6/2020