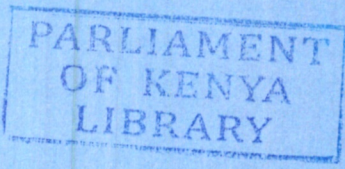


REPUBLIC OF KENYA



*Paper Laid ✓*  
*By the Hon MP, Ham*  
*Dull on 6/6/2018 PM*  
*at the Table of the House*

OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
MINISTRY OF TOURISM**

**FOR THE YEAR ENDED  
30 JUNE 2017**



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**MINISTRY OF TOURISM**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

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

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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TABLE OF CONTENT	Page
I. KEY MINISTRY INFORMATION AND MANAGEMENT .....	iii
II. FORWARD BY THE CABINET SECRETARY ON KEY ACHIEVEMENTS FOR 2016/17 FINANCIAL YEAR .....	v
III. STATEMENT OF MINISTRY MANAGEMENT RESPONSIBILITIES.....	viii
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE MINISTRY OF TOURISM.....	ix
V. STATEMENT OF RECEIPTS AND PAYMENTS .....	1
VI. STATEMENT OF ASSETS AND LIABILITIES.....	2
VII. STATEMENT OF CASHFLOWS.....	3
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	4
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT .....	6
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT .....	8
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	9
XII. SIGNIFICANT ACCOUNTING POLICIES .....	10
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	12

**I. KEY MINISTRY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Ministry of Tourism was formed by Executive Order No. 1 of 2006 on the organisation of Government of the Republic of Kenya. At cabinet level, the Ministry is represented by the Cabinet Secretary for Tourism, who is responsible for the general policy and strategic direction of the Ministry. The Vision of the Ministry of Tourism is to make Kenya “To be the preferred tourism destination of choice” while the Mission is “To develop, manage and market sustainable tourism in Kenya”.

The mandate of the Ministry of Tourism is Tourism Policy and Standards, Development, Promotion and Marketing of Tourism, Tourism Research and Monitoring, Protection of Tourism and Regulation, Tourism Financing and Tourism Training.

**(b) Key Management**

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

- Senior Management Committee
- Ministerial Human Resource Advisory Committee

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June, 2017 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	Fatuma Hirsi Mohamed (Mrs.), CBS
2.	Tourism Secretary	Said Athman
3.	Director of Administration	Albert Kobia
4.	Chief Finance Officer	Margaret M. Byama
5.	Chief Accountant	Rita Njiru
6.	Chief Economist	Simon Korir

**(d) Fiduciary Oversight Arrangements**

- Audit committee
- Ministerial budget implementation committee

**(e) Ministry of Tourism Headquarters**

Teleposta Towers  
14<sup>th</sup>, 16th-18th Floor  
Kenyatta Avenue  
P.O. Box 30430  
GPO 00100  
Nairobi, Kenya

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**(f) Contacts**

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

**(g) Bankers**

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

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**II. FORWARD BY THE CABINET SECRETARY ON KEY ACHIEVEMENTS FOR 2016/17 FINANCIAL YEAR**

The Tourism industry plays an important role in the economy of Kenya through its enormous contribution to Gross Domestic Product (GDP), employment and foreign exchange earnings. The industry is also a catalyst for investment and growth in other sectors and therefore stimulates economic diversification across sectors through multiplier effect.

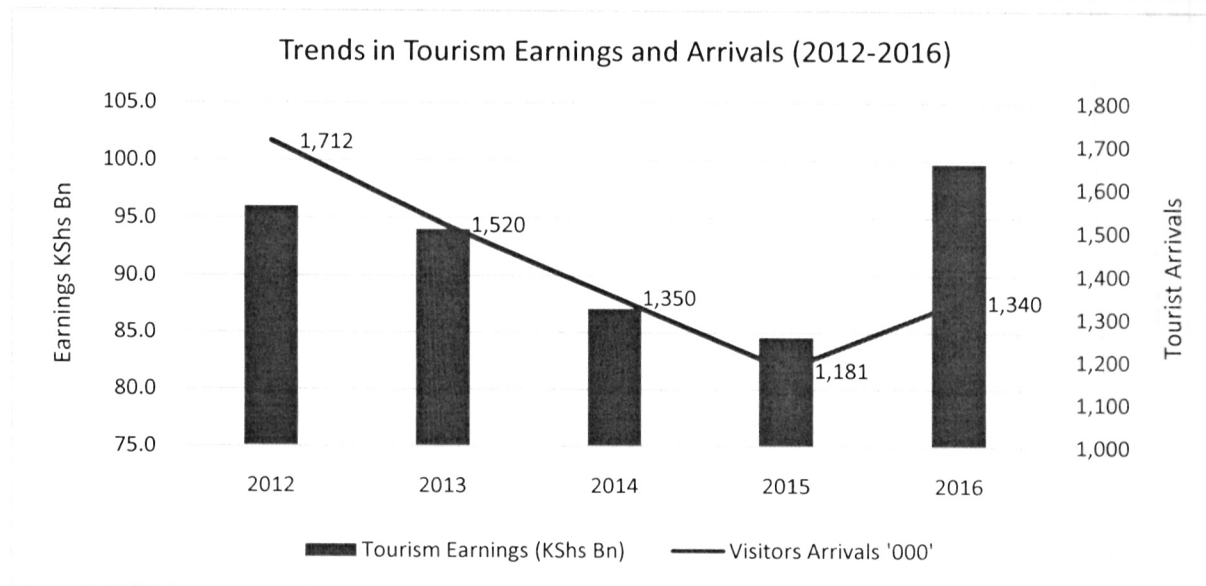
The Vision 2030 flags out Tourism as one of the key sectors that will spearhead the envisaged economic growth rate of 10% per annum in the medium term. The overall aim of the tourism sector is to position Kenya among the top ten long haul tourist destinations offering a high end, diverse and distinctive and unique visitor experience.

The total allocation for the Ministry in the 2016-2017 Financial year was Kshs. 6.045 Billion of which Kshs. 2.45 Billion (29%) was Recurrent and Kshs. 3.59 Billion (71%) being Development. The actual expenditure amounted to Kshs. 5.39 Billion translating to an absorption rate of 89%. This is represented as follows:

No	Economic Classification	Amount (Kshs Millions)	Percentage
1	Compensation of Employees	223	4%
2	Transfers to SAGAS	3,997	74%
3	Acquisition of Assets	1,043	20%
4	Others	127	2%
	Total	5,390	100%

During the Financial year, the Ministry's programmes were geared towards recovery of the tourism industry and sustaining it towards increased tourism sector contribution to the economy. The year 2016 marked the rebound of the tourism sector after years of depressed performance witnessed from 2012 to 2015. Improved security led to lifting of travel restrictions to Kenya by key source markets and strategic marketing and destination reassurance efforts provided the much needed impetus to put the sector firmly on the recovery path. The immediate output has been an increase in tourist arrivals. For example, international tourist arrivals for January to April 2017 by air and sea closed at 292,160 compared to 264,784 over the same period in 2016, an increase of 10.3%. The figure below shows the trend in tourism earnings and arrivals.

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**



Specific achievements and outputs which led to this positive performance include successful implementation of Charter Incentive and Subsidy Program where at least 5 airlines are already benefiting and therefore boosting the number of airlines flying directly to the Coast.

The sector also achieved sustained global brand awareness of Kenya as a premier tourism destination through refreshment of the Magical Kenya Brand. This was through awareness creation on the destination as one offering distinct, unique, safe and diverse tourist experiences. This repaired the dented destination image and further inspired the World to visit Kenya. The global brand awareness campaigns included advertising in international media such as CNN, promotional campaigns in key world travel sites i.e. WAYN and on Trip Advisor, development and launch of the Magical Kenya Mobile application, international tour operator partnerships such as CTrip and strategic partnerships with airlines and premium brands in the market such as Kenya Airways and Kenya Wildlife Service.

The Ministry also carried on with source markets penetration which was undertaken by deepening presence in traditional markets and penetrating new and emerging markets in Middle East, Eastern Europe, China, India and Africa region. The Ministry and key stakeholders participated in key annual international marketing forums such as World Travel Market in London UK, International Tourism Bourse (ITB) in Berlin, ‘Galway Kenya Run’ in Ireland, Magical Kenya Golf Cup in ITALY and Rutland Bird Fair. Other strategic interventions included contracting of Market Development Representatives(MDRs), development of ‘language specific’ promotional materials targeting some of the emerging markets, and forging of strategic partnerships with airlines such as China Southern Airlines and tour operators i.e. CTrip. Growth in the Meetings, Incentives, Conferencing and Events (MICE) segment was sustained with the hosting of high profile meetings such as UNCTAD, TICAD VI, and the 40th Africa Travel Association (ATA) Congress which resulted in positive brand endorsement of the destination.

In the domestic front, the Ministry in consultation with the stakeholders developed attractive and price differentiated products which enticed domestic tourists into participating in tourism. The domestic tourism segment hit a high of 3.5 million bed nights by Kenyans in 2016 (10.8% growth) which is expected to continue in 2017.

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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Product and Infrastructure development was also another key focus of the Ministry during the financial year with focus on innovative and sustainable products. The Ministry carried on with the development of Nairobi International Convention and Exhibition Centre (NAICEC) which aims at expanding the MICE tourism capacity. Development of cruise terminal in Mombasa is also underway as well as the construction of Ronald Ngala Utalii College in Kilifi. Other initiatives include the “Ushanga Programme” which has helped empower women from the beads producing communities. The Ministry also initiated the rehabilitation of Murera farm to the Meru National Park Gate as a way of easing access to the National park.

On emerging issues, today’s traveller is technology savvy and technology plays an immense role in choosing a destination and in consumption of the tourism product offering. In addition, the tourists are increasingly becoming sophisticated, wants experiential travel to interact with the destination. Tourists have changed across the generations ranging from the young millennials and the baby boomers. Policy interventions are being formulated taking into considerations some of these emerging issues. One such policy intervention is the Tourism Blueprint.

Tourism sector experienced myriad of challenges ranging from security/terrorism, negative media publicity, Ebola outbreak which was perceived as an Africa continent epidemic, product quality, incidences of poaching, inadequate physical infrastructure, inadequate bed capacity and poor distribution of facilities across regions, funding challenges and weak inter governmental collaboration among others.

Hon. Najib Balala, EGH  
**CABINET SECRETARY**  
**MINISTRY OF TOURISM**

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**III. STATEMENT OF MINISTRY MANAGEMENT RESPONSIBILITIES**

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

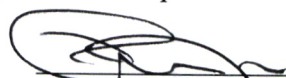
The Accounting Officer in charge of the Ministry of Tourism is responsible for the preparation and presentation of the Ministry's financial statements, which give a true and fair view of the state of affairs of the Ministry for the financial year ended on June 30, 2017. This responsibility includes: (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 Ministry; (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 Ministry; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Ministry of Tourism accepts responsibility for the Ministry'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 Ministry's financial statements give a true and fair view of the state of Ministry's transactions during the financial year ended June 30, 2017, and of the Ministry's financial position as at that date. The Accounting Officer charge of the Ministry of Tourism further confirms the completeness of the accounting records maintained for the Ministry, which have been relied upon in the preparation of the Ministry's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Ministry of Tourism confirms that the Ministry has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Ministry'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 Ministry's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The Ministry of Tourism's financial statements were approved and signed by the Accounting Officer on 29<sup>th</sup> September 2017.



Principal Secretary  
Name: Fatuma Hirsi Mohamed (Mrs.), CBS



Chief Accountant  
Name: Rita Njiru  
ICPAK Member Number: 4522

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF TOURISM FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of the Ministry of Tourism set out on pages 1 to 21, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation; recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Ministry of Tourism as at 30 June 2017, 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 the Public Finance Management Act, 2012 of the Laws of Kenya.

In addition, as required by Article 229(6) of the Constitution, except for the matters described in the Basis for Qualified Opinion section of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

#### Basis for Qualified Opinion

##### 1. Cash and Cash Equivalents

The cash and cash equivalents balance comprises of cash held at the Central Bank of Kenya under the recurrent, development and deposits accounts all amounting to Kshs.45,101,844 as at 30 June 2017. However, the reconciled closing balances as per the financial statements and the manual cashbook that was availed for audit review did not agree with the balances disclosed in the IFMIS system generated cashbook as tabulated below;

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*Report of the Auditor-General on the Financial Statements of the Ministry of Tourism for the year ended 30 June 2017*

<b>Account</b>	<b>Manual Cashbook/ Financial Statements Balance Kshs.</b>	<b>IFMIS Cashbook Balance Kshs.</b>	<b>Variance Kshs.</b>
Recurrent	13,008,083	30,350,000	(17,341,917)
Development	266,871	3,209,372,249	(3,209,105,378)
Deposits	31,826,889	1,676,872	30,150,017

In the circumstances, the two sets of accounting records were not reconciled and the accuracy and completeness of cash and cash equivalents balance of Kshs.45,101,844 as at 30 June 2017 could not be ascertained.

## **2. Acquisition of Assets – Tourism Recovery**

During the year under review, the Ministry spent an amount of Kshs.1,042,214,337 under expenditure Item acquisition of assets (tourism recovery) sub- Item; research, studies, project preparation, design & supervision. A scrutiny of the expenditure revealed that an amount of Kshs.206,569,933 was incurred on items not related to tourism recovery. Further most of the expenditure were recurrent in nature rather than development (acquisition of assets) as ought to have been the case. Consequently, it is not possible to confirm propriety of funds amounting to Kshs.206,569,933.

## **3. Wasteful Expenditure on Payment of a Pending Bill**

The Ministry made a payment of Kshs.150 million to a local law firm in respect of pending bill from the former Ministry of Trade. Available information indicates that the payment was in respect of an initial bill of Kshs.12 million payable to Tele News Africa and Atlantic Region but which was in contention as the contract for advertising services by the firm had expired in June in 2004 but the firm continued to render the service. The Attorney General vide letter Ref. A.G/CIR/3016/04 in 2006 observed that the Ministry was obligated to settle the claim since the Ministry agreed to participate in disputed third phase of the programme. As at 17 June 2010, the bill had accumulated to Kshs.52,606,872 being outstanding amount plus 3% interest since 2004. In August 2011, Attorney General advised that the Ministry of Trade and Industry to pay the contractual amount but negotiate on the interest payable even though there was no formal contract for phase II but this advice was not adhered to.

The firm went to Court for non-payment and by the judgement dated 24 July 2012 ruled in their favour, the firm was awarded Kshs.110,061,691 being the initial Kshs.12 million plus 26% interest since April 2004. Part payment was made in July 2013 of Kshs.65 million as interest continued to accumulate. As at December 2016, the outstanding bill had accumulated to Kshs.210 million.

It was noted that there was lack of diligence on the side of the then Ministry officials in allowing the company to continue offering the service without a valid contract. There was also further negligence on part of the officials in not adhering to the professional advice by the Attorney General to pay the outstanding amount and negotiate the interest payable in 2011. Had this advice been followed, this could have saved the Government the interest accumulated of Kshs.198 million.

Consequently, there is risk of further loss of public funds through continued accumulated interest and penalties occasioned by the Ministry's officials. Further the Ministry should fast track on settlement of this issue to avoid further interest and penalties.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ministry of Tourism in accordance with ISSAI 30 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. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections, I have determined that there are no Key Audit Matters to communicate in my report.

### **Other Matter**

#### **1. Pending Bills**

Bills amounting to Kshs.24,162,162 relating to 2016/2017 were not settled during the year but were instead carried forward to 2017/2018 financial year. Failure to settle the bills in the year to which they relate adversely affects the following year's provision to which they have to be charged. Had the bills been paid and the expenditure charged to the financial statements of 2016/2017, the carried forward bills would not have caused budgetary strain to 2017/2018 financial year given that there was budgetary provision for the year under review.

#### **2. Budget Under-Absorption**

During the year under review, the following expense items were noted to have been underspent;

<b>Item</b>	<b>Final Budget Kshs</b>	<b>Actual Expense Kshs</b>	<b>Under- utilization Kshs</b>	<b>% Under- utilization</b>
Use of Goods and Services	123,688,649	102,666,515	21,021,954	<b>17%</b>
Subsidies	200,000,000	0	200,000,000	<b>100%</b>

Transfers to Other Government Units	4,245,575,000	3,997,132,313	248,442,688	6%
Acquisition of Assets	1,222,439,250	1,042,700,957	179,738,293	29%

Failure to fully utilize the budgeted provisions is likely to lead to negative impact on the service delivery and achievement of the overall objectives of the Ministry.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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 such 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.

In preparing the financial statements, management is responsible for assessing the Ministry's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intend to have the Ministry cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Ministry's financial reporting process.

### **Auditor-General's Responsibilities for the Audit of the Financial Statements**

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.

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

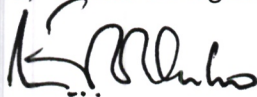
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those

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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Ministry's 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 going concern 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 Ministry's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Ministry to cease to continue sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the ministry to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**25 April 2018**

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	4,652,850,000	6,515,900,000
Proceeds from Sale of Assets	2	24,000	8,823,122
Other Receipts	3	745,132,313	39,081,720
<b>TOTAL RECEIPTS</b>		<b>5,398,006,313</b>	<b>6,563,804,842</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	223,270,827	369,794,244
Use of goods and services	5	102,666,515	759,877,299
Subsidies	6	0	0
Transfers to Other Government Units	7	3,997,132,313	5,222,316,214
Other grants and transfers	8	21,949,281	14,965,831
Social Security Benefits	9	2,644,125	3,869,037
Acquisition of Assets	10	1,042,700,956	63,245,991
<b>TOTAL PAYMENTS</b>		<b>5,390,364,017</b>	<b>6,434,068,616</b>
<b>SURPLUS/DEFICIT</b>		<b>7,642,295</b>	<b>129,736,226</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry financial statements were approved on 29<sup>th</sup> September 2017 and signed by:



Principal Secretary  
Name: Fatuma Hirsi Mohamed (Mrs.), CBS



Chief Accountant  
Name: Rita Njiru  
ICPAK Member Number: 4522

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**VI. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11A	45,101,843	177,371,047
Cash Balances	11B	0	1,214,511
<b>Total Cash and cash equivalent</b>		<b>45,101,843</b>	<b><u>178,585,558</u></b>
Accounts receivables – Outstanding Imprests	12	(3,352,149)	922,967
<b>TOTAL FINANCIAL ASSETS</b>		<b>41,749,694</b>	<b><u>179,508,525</u></b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	13	34,107,399	47,468,440
<b>NET FINANCIAL ASSETS</b>		<b>7,642,295</b>	<b>132,040,085</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	14	132,040,085	3,741,261
Prior year adjustment	15	(132,040,085)	(1,437,402)
Surplus/Deficit for the year		7,642,295	129,736,226
<b>NET FINANCIAL POSITION</b>		<b>7,642,295</b>	<b><u>132,040,085</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry financial statements were approved on 29<sup>th</sup> September 2017 and signed by:



Principal Secretary  
Name: Fatuma Hirsi Mohamed (Mrs.), CBS



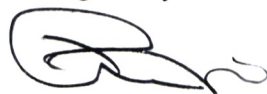
Chief Accountant  
Name: Rita Njiru  
ICPAK Member Number: 4522

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**VII. STATEMENT OF CASHFLOWS**

		<b>2016-2017</b>	<b>2015-2016</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Exchequer releases	<b>1</b>	4,652,850,000	6,515,900,000
Other Receipts	<b>3</b>	745,132,313	39,081,720
		<b>5,397,982,313</b>	<b>6,554,981,720</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	<b>4</b>	223,270,827	369,794,244
Use of goods and services	<b>5</b>	102,666,515	759,877,299
Subsidies	<b>6</b>	0	0
Transfers to Other Government Units	<b>7</b>	3,997,132,313	5,222,316,214
Other grants and transfers	<b>8</b>	21,949,282	14,965,831
Social Security Benefits	<b>9</b>	2,644,125	3,869,037
		<b>4,347,663,061</b>	<b>6,370,822,625</b>
<b>Adjusted for:</b>			
Changes in receivables		(4,275,116)	(798,779)
Changes in payables		(13,361,040)	(1,242,342)
Adjustments during the year	<b>15</b>	(132,040,085)	(1,437,402)
<b>Net cashflow from operating activities</b>		<b>909,193,243</b>	<b>180,680,572</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	<b>2</b>	24,000	8,823,122
Acquisition of Assets	<b>10</b>	(1,042,700,957)	(63,245,991)
<b>Net cash flows from Investing Activities</b>		<b>(1,042,676,957)</b>	<b>(54,422,869)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(133,483,714)</b>	<b>126,257,703</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>178,585,558</b>	<b>52,327,855</b>
<b>Cash and cash equivalent at END of the year</b>		<b>45,101,844</b>	<b>178,585,558</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry financial statements were approved on 29<sup>th</sup> September 2017 and signed by:



Principal Secretary  
Name: Fatuma Hirsi Mohamed (Mrs.), CBS



Chief Accountant  
Name: Rita Njiru  
ICPAK Member Number: 4522

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	6,217,553,209	(1,165,953,209)	5,051,600,000	4,652,850,000	398,750,000	92%
Proceeds from Sale of Assets- AIA	100,000	0	100,000	24,000	76,000	24%
Other Receipts- AIA	978,575,000	15,000,000	993,575,000	745,132,313	248,442,688	75%
<b>Total Receipts</b>	<b>7,196,228,209</b>	<b>(1,150,953,209)</b>	<b>6,045,275,000</b>	<b>5,398,006,313</b>	<b>647,268,688</b>	<b>89%</b>
<b>Payments</b>						
Compensation of Employees	154,766,000	71,606,281	226,372,281	223,270,827	3,101,454	98%
Use of goods and services	141,179,709	(17,491,240)	123,688,469	102,666,515	21,021,954	83%
Subsidies	1,000,000,000	(800,000,000)	200,000,000	0	200,000,000	90%
Transfers to Other Government Units	4,950,575,000	(705,000,000)	4,245,575,000	3,997,132,313	248,442,688	94%
Other grants and transfers	23,400,000	0	23,400,000	21,949,281	1,450,719	94%
Social Security Benefits	3,800,000	0	3,800,000	2,644,125	1,155,875	70%
Acquisition of Assets	922,507,500	299,931,750	1,222,439,250	1,042,700,957	179,738,293	71%
<b>Grand Total</b>	<b>7,196,228,209</b>	<b>(1,150,953,209)</b>	<b>6,045,275,000</b>	<b>5,390,364,017</b>	<b>654,910,983</b>	<b>89%</b>
<b>Surplus/Deficit</b>				<b>7,642,295</b>	<b>(7,642,295)</b>	

Notes:

- (a) Proceeds from sale of assets- Suppliers opted to download forms from the website which is free.
- (b) Use of goods- some bills were shared with State department of Trade as offices are shared.
- (c) Transfer to Other governments Units-was as a result of Kenya Utalii college not being able to collect AIA due to;
  - Decline in sales due to stiff completion
  - Slow enrolment of students in satellite campuses
  - Few international students
  - There was low business in the hotel due to political situation and water shortages

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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- (d) Social Security Benefits- Some of the staff on contract are on supernumerary appointment whose end-term depends on the appointments of the Cabinet Secretary but did not retire within the Financial Year.
- (e) Acquisition of Assets- Procurement process of the Murera farm-gate, refurbishment of the Little theatre and Mama Ngina drive projects was not completed.
- (f) The changes between the original and final budget are as a result of budget cuts due to austerity measures

The Ministry financial statements were approved on 29<sup>th</sup> September 2017 and signed by:



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Principal Secretary  
Name: Fatuma Hirsi Mohamed (Mrs.), CBS



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Chief Accountant  
Name: Rita Njiru  
ICPAK Member Number: 4522

**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,375,553,209	84,046,791	1,459,600,000	1,447,750,000	11,850,000	99%
Proceeds from Sale of Assets -AIA	100,000	0	100,000	24,000	76,000	24%
Other Receipts -AIA	978,575,000	15,000,000	993,575,000	745,132,313	248,442,688	75%
<b>Total Receipts</b>	<b>2,354,228,209</b>	<b>99,046,791</b>	<b>2,453,275,000</b>	<b>2,192,906,313</b>	<b>260,368,688</b>	<b>89%</b>
<b>PAYMENTS</b>						
Compensation of Employees	154,766,000	71,606,281	226,372,281	223,270,827	3,101,454	99%
Use of goods and services	141,179,709	(17,491,240)	123,688,469	102,666,515	21,021,954	83%
Transfers to Other Government Units	2,029,575,000	45,000,000	2,074,575,000	1,826,132,313	248,442,688	88%
Other grants and transfers	23,400,000	0	23,400,000	21,949,281	1,450,719	94%
Social Security Benefits	3,800,000	0	3,800,000	2,644,125	1,155,875	70%
Acquisition of Assets	1,507,500	(68,250)	1,439,250	486,620	952,630	34%
<b>Grand Total</b>	<b>2,354,228,209</b>	<b>99,046,791</b>	<b>2,453,275,000</b>	<b>2,177,149,680</b>	<b>276,125,320</b>	<b>89%</b>
<b>Surplus/Deficit</b>				<b>15,756,632</b>	<b>(15,756,632)</b>	

Notes

- (a) Proceeds from sale of assets- Suppliers opted to download forms from the website which is free.
- (b) Use of goods- some bills were shared with state department of trade as offices are shared.
- (c) Transfer to Other governments Units-was as a result of Kenya Utalii college not being able to collect AIA due to;
- Decline in sales due to stiff completion
  - Slow enrolment of students in satellite campuses
  - Few international students
  - There was low business in the hotel due to political situation and water shortages
- (d) Social Security Benefits- Some of the staff on contract are on supernumerary appointment whose end-term depends on the appointments of the Cabinet Secretary but did not retire within the Financial Year.

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

---

(e) Acquisition of Assets- Procurement process was not completed.

The Ministry financial statements were approved on 29<sup>th</sup> September 2017 and signed by:



Principal Secretary

Name: Fatuma Hirsi Mohamed (Mrs.), CBS



Chief Accountant

Name: Rita Njiru

ICPAK Member Number: 4522

**X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	4,842,000,000	(1,250,000,000)	3,592,000,000	3,205,100,000	386,900,000	89%
<b>Total Receipts</b>	<b>4,842,000,000</b>	<b>(1,250,000,000)</b>	<b>3,592,000,000</b>	<b>3,205,100,000</b>	<b>386,900,000</b>	<b>89%</b>
<b>PAYMENTS</b>						
Subsidies	1,000,000,000	(800,000,000)	200,000,000	179,739,707	20,260,293	90%
Transfers to Other Government Units	2,921,000,000	(750,000,000)	2,171,000,000	2,171,000,000	0	100%
Acquisition of Assets	921,000,000	300,000,000	1,221,000,000	1,042,214,337	178,785,663	85%
<b>Grand Total</b>	<b>4,842,000,000</b>	<b>(1,250,000,000)</b>	<b>3,592,000,000</b>	<b>3,213,214,337</b>	<b>378,785,663</b>	<b>89%</b>
<b>Surplus/Deficit</b>				<b>(8,114,337)</b>	<b>8,114,337</b>	

- Exchequer Releases- Procurement process was not completed.
- Acquisition of Assets- Procurement process of the Murera farm-gate, refurbishment of the Little theatre and Mama Ngina drive projects was not completed.
- The changes between the original and final budget are as a result of budget cuts due to austerity measures.

The Ministry financial statements were approved on 29<sup>th</sup> September 2017 and signed by:



Principal Secretary  
Name: Fatuma Hirsi Mohamed (Mrs.), CBS



Chief Accountant  
Name: Rita Njiru  
ICPAK Member Number: 4522

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

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2017</b>		<b>2017</b>	<b>Date, 2017</b>	
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Programme 1					
Tourism Development and Promotion	7,196,228,209	(1,150,953,209)	6,045,275,000	5,390,364,017.35	654,910,983

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

The Ministry financial statements were approved on 29<sup>th</sup> September 2017 and signed by:



Principal Secretary  
 Name: Fatuma Hirsi Mohamed (Mrs.), CBS



Chief Accountant  
 Name: Rita Njiru  
 ICPAK Member Number: 4522

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

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

### **2. Reporting Ministry**

The financial statements are for the Ministry of Tourism. The financial statements encompass the reporting Ministry as specified under section 81 of the PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **b) Tax receipts**

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

### **4. Transfers from the Exchequer**

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

### **5. Other receipts**

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

### **6. Recognition of payments**

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

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**7. Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**8. Use of goods and services**

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

**9. 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 Ministry and a summary provided for purposes of disclosure. This summary is disclosed as an annexure to the Ministry's financial statements.

**10. 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.

**11. Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs31,826,889.55 compared to Kshs 47,468.440 in prior period as indicated on note 11A

There were no other restrictions on cash during the year

**12. 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.

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHQUER RELEASES**

<b>Description</b>	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	1,056,150,000	870,000,000
Total Exchequer Releases for quarter 2	1,275,200,000	1,826,900,000
Total Exchequer Releases for quarter 3	53,800,000	490,000,000
Total Exchequer Releases for quarter 4	2,267,700,000	3,329,000,000
<b>Total</b>	<b>4,652,850,000</b>	<b>6,515,900,000</b>

Procurement process of the Murera farm-gate, refurbishment of Little theatre and Mama Ngina drive projects was not completed thus the full exchequer was not utilised.

**2 PROCEEDS FROM SALE OF ASSETS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Inventories, Stocks and Commodities	24,000	8,823,122
<b>Total</b>	<b>24,000</b>	<b>8,823,122</b>

**3 OTHER REVENUES**

	<b>2016-2017</b>	<b>2015-2016</b>
Receipts from Administrative Fees and Charges - Collected as AIA	745,132,313	39,081,720
<b>Total</b>	<b>745,132,313</b>	<b>39,081,720</b>

**4 COMPENSATION OF EMPLOYEES**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	109,889,117	227,159,746
Basic wages of temporary employees	0	2,027,404
Personal allowances paid as part of salary	108,646,189	
Personal allowances paid as reimbursements	4,735,520	0
<b>Total</b>	<b>223,270,827</b>	<b>369,794,244</b>

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

*The analysis for the 2016-2017 are as follows*

<b>No</b>	<b>Month/Purpose</b>	<b>PAID</b>
1	July-16	16,286,463
2	August-16	17,485,738
3	September-16	15,460,947
4	October-16	15,052,828
5	November-16	15,088,756
6	December-16	16,289,266
7	January-17	15,696,763
8	February-17	15,779,987
9	March-17	15,799,568
10	April-17	15,282,505
11	May-17	15,667,584
12	June-17	15,757,645
13	CS salary	14,254,839
14	Daudin Salary	827,114
15	Court Attachments	25,133
16	Dawa Salary	34,830
17	Salary refund	(171,132)
18	Car Allowance	14,000,000
19	Medical Allowance	4,610,013
20	LEAVE COMMUTATION Nyaga	29,918
21	KAKUI LAST SALARY	12,060
	<b>TOTAL SALARY FOR THE YEAR</b>	<b><u>223,270,826</u></b>

**5 USE OF GOODS AND SERVICES**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	703,038	18,587,539
Communication, supplies and services	4,155,640	15,119,534
Domestic travel and subsistence	6,018,861	39,246,144
Foreign travel and subsistence	8,934,051	66,206,113
Printing, advertising and information supplies & services	1,201,790	5,189,106
Rentals of produced assets	45,601,920	123,312,432
Training expenses	5,172,302	12,647,396

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

Hospitality supplies and services	6,616,430	41,250,017
Specialized materials and services	15,045,969	47,826,138
Office and general supplies and services	4,011,023	15,006,152
Other operating expenses	909,461	305,225,549
Routine maintenance – vehicles and other transport equipment	705,083	10,333,165
Routine maintenance – other assets	1,214,679	41,564,729
Fuel, Oil and Lubricants	2,376,268	18,363,285
<b>Total</b>	<b>102,666,515</b>	<b>759,877,299</b>

**6 SUBSIDIES**

Description	2016-2017	2015-2016
Subsidies to Private Enterprises	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2016-2017 Kshs	2015-2016 Kshs
Current grants to Government Agencies	1,826,132,313	5,222,316,214
Capital grants to Government Agencies	2,171,000,000	
<b>Total</b>	<b>3,997,132,313</b>	<b>5,222,316,214</b>

The grants and transfers have been confirmed with the recipient entities (see attached). The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent Kshs	Development Kshs	AIA	2016-2017 Kshs
<b>Transfers to SAGAs and SCs</b>				-
Tourism Regulatory Authority	151,000,000	60,000,000	95,000,000	<b>306,000,000</b>
Bomas of Kenya	240,000,000	160,000,000	89,818,4945	<b>489,818,494</b>
Kenya Utalii College	130,000,000	200,000,000	457,563,818	<b>787,563,818</b>
Kenya Tourism Board	560,000,000	1,001,000,000	102,750,000	<b>1,663,750,000</b>
Tourism Fund	-	375,000,000		<b>375,000,000</b>
Tourism Finance Corporation	-	375,000,000		<b>375,000,000</b>
<b>Total</b>	<b>1,081,000,000</b>	<b>2,171,000,000</b>	<b>745,132,313</b>	<b>3,997,132,313</b>

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**8 OTHER GRANTS AND TRANSFERS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Membership dues and subscriptions to international organizations	1,949,281	4,965,831
Scholarships and other educational benefits	20,000,000	10,000,000
<b>Total</b>	<b>21,949,281</b>	<b>14,965,831</b>

Scholarships were provided to Kenya Utalii College

**9 SOCIAL SECURITY BENEFITS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	2,644,125	3,869,037
<b>Total</b>	<b>2,644,125</b>	<b>3,869,037</b>

This relates to payment of gratuity at the end of contact period for employees on contract.

**10 ACQUISITION OF ASSETS**

**Non Financial Assets**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Refurbishment of Buildings	0	30,000
Purchase of Vehicles and Other Transport Equipment	0	19,810,296
Overhaul of Vehicles and Other Transport Equipment	486,620	1,434,555
Purchase of Office Furniture and General Equipment	0	581,310
Purchase of Specialized Plant, Equipment and Machinery	0	12,107,625
Research, Studies, Project Preparation, Design & Supervision	1,042,214,337	29,282,204
<b>Total</b>	<b>1,042,700,957</b>	<b>63,245,991</b>

**11A: BANK ACCOUNTS**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Indicate whether recurrent, Development, deposit e.t.c</b>	<b>2016-2017</b>	<b>2015-2016</b>
		<b>Kshs</b>	<b>Kshs</b>
<i>Central Bank of Kenya, 1000210133, KShs</i>	RECURRENT	13,008,083	45,923,596
<i>Central Bank of Kenya, 1000212675, KShs</i>	DEPOSIT	31,826,890	47,468,440
<i>Central Bank of Kenya, 1000210095, KShs</i>	DEVELOPMENT	266,871	83,979,011
<b>Total</b>		<b>45,101,844</b>	<b>177,371,047</b>

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**11B: CASH IN HAND**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	0	1,214,511
<b>Total</b>	<b>0</b>	<b>1,214,511</b>

**12: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	351,100	922,967
Salary advances	12,404	0
Suspense	(3,715,653)	0
<b>Total</b>	<b>(3,352,149)</b>	<b>922,967</b>

Breakdown of the outstanding imprest and suspense account is annexed to the notes.

**13. ACCOUNTS PAYABLE**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	31,826,890	47,468,440
Amounts due to third parties	2,280,510	1,914,859
<b>Total</b>	<b>34,107,400</b>	<b>47,468,440</b>

The Amounts payable to third parties is analyses as follows:

<b>S/No</b>	<b>Firm Name</b>	<b>V/No.</b>	<b>Amount (Kshs.)</b>	<b>Reasons for non payment</b>
1	Jutali Horizon Entreprise	3789	368,405	Funds Returned/ Tax Paid
2	Poisa Limited	2513	385,000	Funds Returned/ Tax Paid
3	Technology Development Centre	3985	634,870	Funds Returned/ Tax Paid
4	Dandol International	4146	889,009	Funds Returned/ Tax Paid
5	Transcom Welfare		3,226	Returned RTGS
<b>TOTAL</b>			<b>2,280,510</b>	

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**14. FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2016-2017</b> <b>Kshs</b>	<b>2015-2016</b> <b>Kshs</b>
Bank accounts	177,371,047	50,112,655
Cash in hand	1,214,511	2,215,200
Accounts Receivables	922,967	124,188
Accounts Payables	(47,468,440)	(48,710,782)
<b>Total</b>	<b>132,040,085</b>	<b>3,741,261</b>

**15. PRIOR YEAR ADJUSTMENTS**

<b>Description of the error</b>	<b>2016-2017</b> <b>Kshs</b>	<b>2015-2016</b> <b>Kshs</b>
Adjustments on bank account balances	(177,371,047)	0
Adjustments on cash in hand	(1,214,511)	0
Adjustments on payables	(922,967)	0
Adjustments on receivables	47,468,440	0
Others	0	(1,437,402)
<b>Total</b>	<b>(132,040,085)</b>	<b>(1,437,402)</b>

This relates to the prior year closed accounts for the former State Department of Commerce and Tourism. The cash balance was banked and the total balances closed as per instructions from the National Treasury to Central Bank of Kenya. The receivables which was the deposit account was also closed and the balances transferred to the Ministry of Tourism and the State Department for Trade as per the analysis provided to the National Treasury. The imprests held at closure of the year were recovered as per the attached schedule.

**16.1: PENDING ACCOUNTS PAYABLE (See Annex)**

<b>Description</b>	<b>2016 – 2017</b> <b>Kshs</b>	<b>2015 – 2016</b> <b>Kshs</b>
Construction of civil works	0	6,720,692
Supply of goods	21,881,652	37,971,434
Supply of services	0	203,064,758
<b>Total</b>	<b>21,881,652</b>	<b>247,756,884</b>

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

The following is the Financial Year 2013/2014 summary of issues raised by the external auditor, and management comments that were provided to Parliamentary Account Committee. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe :</b>
473	a) Unconfirmed Opening balances for year thus not able to confirm the authenticity and accuracy of the opening balance	The opening balances related to 3 former Ministries that were merged. The analysis was provided to the auditors.	HAU	Resolved	Done
	b) Long outstanding balances by the 3 former Ministries	The taskforce appointed by Treasury resolved the balances and the statements were revised accordingly.	HAU	Resolved	Done
474	Unsupported Grants and Domestic Loans disbursed to Financial Institutions during the year	The Ministry analysed the Grants as funds disbursed to the Counties Joint Loan Boards and the balance used for monitoring and evaluation	HAU	Resolved	Done
475	Undisclosed Bad and Doubtful Debts in the Kisumu Municipal and Rural's financial statements. The recovery of the bad debts could not be confirmed	The Kisumu Municipal and Rural Joint Loans Board has charged collateral in form of title deeds so the loans will be recovered in case of default. The Board has engaged an auctioneer where Board has recovered some funds	Principal Secretary - Trade	Not resolved	
<b>OTHER MATTERS</b>					
476	The Board has not been constituted after the end of term for the previous board. This has led to several policy issues such as issue of loans, lack of	The Ministry in consultation with other stakeholders formed a taskforce to develop the legal framework for future management of the Joint Loans Board.	Principal Secretary	Resolved	

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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	ownership of the decision making process and no policy direction being given.				
477	Failure to account for Cash received and used at source	The Ministry informed the field officers that money collected should not be used at source but be banked and accounted for in full.	Principal Secretary	Resolved	

MINISTRY OF TOURISM  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE MINISTRY OF TOURISM**

Ref	NAME OF SAGA	Principal activity of Ministry	Accounting Officer	Amount transferred during the year	Inter- Ministry reconciliations done
1	Tourism Regulatory Authority	Regulatory	Fatuma Hirsi Mohamed (Mrs.), CBS	211,000,000	Confirmed
2	Bomas Of Kenya	Cultural Activities	Fatuma Hirsi Mohamed (Mrs.), CBS	400,000,000	Confirmed
3	Kenya Utalii College	Training	Fatuma Hirsi Mohamed (Mrs.), CBS	330,000,000	Confirmed
4	Kenya Tourism Board	Promotional	Fatuma Hirsi Mohamed (Mrs.), CBS	1,561,000,000	Confirmed
5	Tourism Fund	Financing	Fatuma Hirsi Mohamed (Mrs.), CBS	375,000,000	Confirmed
6	Tourism Finance Corporation	Financing	Fatuma Hirsi Mohamed (Mrs.), CBS	375,000,000	Confirmed
	<b>TOTAL GRANTS</b>			<b>3,252,000,000</b>	
	<b>OTHER GRANTS</b>				
	Kenya Utalii College	Scholarship	Fatuma Hirsi Mohamed (Mrs.), CBS	<b>20,000,000</b>	Confirmed

**APPROPRIATION-IN-AID COLLECTED BY SAGAS UNDER THE MINISTRY OF TOURISM**

Ref	NAME OF SAGA	Amount transferred during the year	Inter- Ministry reconciliations done?
1	Tourism Regulatory Authority	95,000,000	Confirmed
2	Bomas Of Kenya	89,818,495	Confirmed
3	Kenya Utalii College	457,563,818	Confirmed
4	Kenya Tourism Board	102,750,000	Confirmed
	<b>TOTAL GRANTS</b>	<b>745,132,314</b>	

**MINISTRY OF TOURISM**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**REPORTS GENERATED FROM IFMIS**

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

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



### Trial Balance

Entity: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To ADJ2-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420300 Administrative Fees and Charges collected as AIA	0.00	745,132,313.00	0.00	0.00
<b>1420000 Sales of Goods and Services</b>	<b>0.00</b>	<b>745,132,313.00</b>	<b>0.00</b>	<b>0.00</b>
2110100 Basic Salaries - Permanent Employees	109,889,117.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	108,646,190.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	4,735,519.95	0.00	0.00	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>223,270,827.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2210100 Utilities, Supplies and Services	703,038.30	0.00	0.00	0.00
2210200 Communication, Supplies and Services	4,155,639.85	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	6,018,861.40	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	8,934,051.05	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	1,201,790.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	45,601,920.00	0.00	0.00	0.00
2210700 Training Expenses	5,172,301.90	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	6,616,429.85	0.00	0.00	0.00
2211000 Specialised Materials and Supp	15,045,969.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	4,011,023.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	2,376,268.00	0.00	0.00	0.00
2211300 Other Operating Expenses	909,461.00	0.00	0.00	0.00
<b>2210000 Goods and Services</b>	<b>100,746,753.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2220100 Routine Maintenance - Vehicles	705,083.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	1,214,679.00	0.00	0.00	0.00
<b>2220000 Routine Maintenance</b>	<b>1,919,762.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2520100 Subsidies to Non- Financial Private Enterprises	0.00	0.00	0.00	0.00
<b>2520000 Subsidies to Private Enterprises</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	1,949,280.85	0.00	0.00	0.00
<b>2620000 Grants and Other Transfers to International Organizations</b>	<b>1,949,280.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2630100 Current Grants to Government Agencies and other Levels of Government	1,826,132,313.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	2,171,000,000.00	0.00	0.00	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>3,997,132,313.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2640100 Scholarships and other Educational Benefits	20,000,000.00	0.00	0.00	0.00
<b>2640000 Other Transfers and Emergency Relief</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2710100 Government Pension and Retirement Benefits	2,644,125.25	0.00	0.00	0.00
<b>2710000 Social Security Benefits</b>	<b>2,644,125.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3110800 Overhaul of Vehicles and Other Transport Equipment	486,620.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	1,042,214,337.00	0.00	0.00	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>1,042,700,957.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3520300 Receipts from the Sale of	0.00	24,000.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Inventories, Stocks and Commodities				
<b>3520000 Receipts from Sales of Inventories</b>	<b>0.00</b>	<b>24,000.00</b>	<b>0.00</b>	<b>0.00</b>
6530100 Recurrent Bank Accounts	0.00	1,564,478,193.00	0.00	0.00
<b>6530000 Recurrent Bank Accounts</b>	<b>0.00</b>	<b>1,564,478,193.00</b>	<b>0.00</b>	<b>0.00</b>
6540100 Development Bank Accounts	0.00	4,634,007,260.00	0.00	0.00
<b>6540000 Development Bank Accounts</b>	<b>0.00</b>	<b>4,634,007,260.00</b>	<b>0.00</b>	<b>0.00</b>
6580100 Cash in Hand	4,844,173,253.00	0.00	0.00	0.00
<b>6580000 Cash in Hand</b>	<b>4,844,173,253.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6710100 Debtors & Advances - Employees	932,182.85	0.00	0.00	0.00
<b>6710000 Domestic Debtors &amp; Advances</b>	<b>932,182.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6740100 Other Debtors & Pre-payments	1,120,000.00	4,041,935.55	0.00	0.00
<b>6740000 Other Debtors &amp; Pre-payments</b>	<b>1,120,000.00</b>	<b>4,041,935.55</b>	<b>0.00</b>	<b>0.00</b>
6760100 Imprests	0.00	396,798.60	0.00	0.00
<b>6760000 Government Imprests</b>	<b>0.00</b>	<b>396,798.60</b>	<b>0.00</b>	<b>0.00</b>
6780100 Suspense & Clearance Account	0.00	4,625,013.45	0.00	0.00
<b>6780000 Suspense &amp; Clearance Account</b>	<b>0.00</b>	<b>4,625,013.45</b>	<b>0.00</b>	<b>0.00</b>
7310100 General Deposits Items	0.00	0.00	0.00	0.00
<b>7310000 Deposits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7320100 Salary Deductions	558,009.45	19,256.00	0.00	0.00
7320200 Other General Liabilities	0.00	1,676,872.80	0.00	0.00
<b>7320000 Other Liabilities</b>	<b>558,009.45</b>	<b>1,696,128.80</b>	<b>0.00</b>	<b>0.00</b>
7380100	0.00	116,172.70	0.00	0.00
<b>7380000 Withholding Taxes</b>	<b>0.00</b>	<b>116,172.70</b>	<b>0.00</b>	<b>0.00</b>
7390100 System Required Liabilities	473,081,502.00	0.00	0.00	0.00
7399900	914,138,849.00	0.00	0.00	0.00
<b>7390000 System Required Liabilities A/cs</b>	<b>1,387,220,351.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9910100 General Provisions	0.00	17,000,000.00	0.00	0.00
9910200 Exchequer Provisions	0.00	4,652,850,000.00	0.00	0.00
<b>9910000 Provisions</b>	<b>0.00</b>	<b>4,669,850,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>11,623,228,558.25</b>	<b>11,623,228,558.25</b>	<b>11,623,228,558.25</b>	<b>11,623,228,558.25</b>

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

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Approved By: \_\_\_\_\_ Date: \_\_\_\_\_



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,652,850,000.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	24,000.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	745,132,312.50	0.00
<b>TOTAL RECEIPTS</b>		<b>5,398,006,312.50</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	223,270,826.55	0.00
Use of goods and Services	13	102,666,515.35	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,997,132,312.50	0.00
Other Grants and Transfers	16	21,949,280.85	0.00
Social Security Benefits	17	2,644,125.25	0.00
Acquisition of Assets	18	1,042,700,956.85	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>5,390,364,017.35</b>	<b>0.00</b>
<b>SURPLUS/DEFICIT</b>		<b>7,642,295.15</b>	<b>0.00</b>

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

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

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

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

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

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

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



### Statement of Financial Position

Entity: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	(6,198,485,452.65)	0.00
Cash Balances	22B	4,844,173,253.30	0.00
<b>Total Cash And Cash Equivalents</b>		<b>(1,354,312,199.35)</b>	<b>0.00</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(7,011,564.75)	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>(1,361,323,764.10)</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	(1,385,966,059.25)	0.00
<b>NET FINANCIAL ASSETS</b>		<b>24,642,295.15</b>	<b>0.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	0.00	0.00
Surplus/Deficit for the Year		7,642,295.15	0.00
<b>NET FINANCIAL POSITION</b>		<b>7,642,295.15</b>	<b>0.00</b>

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

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

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

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

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

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

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



## STATEMENT OF CASH FLOW

Entity: 1201-Ministry of Tourism  
 Current Period: JUL-16 To JUN-17  
 Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,652,850,000.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	745,132,312.50	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	223,270,826.55	0.00
Use of goods and Services	13	102,666,515.35	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,997,132,312.50	0.00
Other Grants and Transfers	16	21,949,280.85	0.00
Social Security Benefits	17	2,644,125.25	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		(1,378,954,494.50)	0.00
<b>Net Cash From Operating Activities</b>	A	(328,635,242.50)	0.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	24,000.00	0.00
Acquisition of Assets	18	1,042,700,956.85	0.00
<b>Net Cash Flow From Investing Activities</b>	B	(1,042,676,956.85)	0.00
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	(1,371,312,199.35)	0.00
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		0.00	0.00
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	(1,354,312,199.35)	0.00

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: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

### 1 Tax Receipts

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

### 2 Social Security Contribution

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

### 3 Proceeds from Domestic and Foreign Grants

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

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	4,652,850,000.00	0.00
<b>TOTAL</b>		<b>4,652,850,000.00</b>	<b>0.00</b>

### 5 Transfers from Other Government Entities

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

### 6 Proceeds from Domestic Borrowings

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

### 7 Proceeds from Foreign Borrowings

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

**8 Proceeds from Sales of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	24,000.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		<b>24,000.00</b>	<b>0.00</b>

**9 Reimbursements and Refunds**

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

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

#### 10 Returns of Equity Holdings

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

#### 11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	745,132,312.50	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
<b>TOTAL</b>		<b>745,132,312.50</b>	<b>0.00</b>

## 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	109,889,116.85	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	108,646,189.75	0.00
Personal Allowances paid as Reimbursements	2110400	4,735,519.95	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
<b>TOTAL</b>		<b>223,270,826.55</b>	<b>0.00</b>

## 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	703,038.30	0.00
Communication, Supplies and Services	2210200	4,155,639.85	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	6,018,861.40	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	8,934,051.05	0.00
Printing, Advertising and Information Supplies and Services	2210500	1,201,790.00	0.00
Rentals of Produced Assets	2210600	45,601,920.00	0.00
Training Expenses	2210700	5,172,301.90	0.00
Hospitality Supplies and Servi	2210800	6,616,429.85	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	15,045,969.00	0.00
Office and General Supplies and Services	2211100	4,011,023.00	0.00
Fuel Oil and Lubricants	2211200	2,376,268.00	0.00
Other Operating Expenses	2211300	909,461.00	0.00
Routine Maintenance - Vehicles	2220100	705,083.00	0.00
Routine Maintenance - Other Assets	2220200	1,214,679.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>102,666,515.35</b>	<b>0.00</b>

## 14 Subsidies

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

## 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	1,826,132,312.50	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	2,171,000,000.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
<b>TOTAL</b>		<b>3,997,132,312.50</b>	<b>0.00</b>

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	1,949,280.85	0.00
Scholarships and other Educational Benefits	2640100	20,000,000.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>21,949,280.85</b>	<b>0.00</b>

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	2,644,125.25	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
<b>TOTAL</b>		<b>2,644,125.25</b>	<b>0.00</b>

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	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	486,620.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	1,042,214,336.85	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>1,042,700,956.85</b>	<b>0.00</b>

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	0.00	0.00
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**21 Other payments**

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

**22A Bank Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	(1,564,478,193.05)	0.00
Development Bank Accounts	6540000	(4,634,007,259.60)	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
<b>TOTAL</b>		<b>(6,198,485,452.65)</b>	<b>0.00</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	4,844,173,253.30	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>4,844,173,253.30</b>	<b>0.00</b>

**23 Accounts Receivables - Outstanding Imprest and Clearance Accounts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	932,182.85	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	(2,921,935.55)	0.00
Government Imprests	6760000	(396,798.60)	0.00
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	(4,625,013.45)	0.00
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		<b>(7,011,564.75)</b>	<b>0.00</b>

**24. ACCOUNTS PAYABLE**

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	1,138,119.35	0.00
Deposits	7310000	0.00	0.00
Withholding Taxes	7380000	116,172.70	0.00
System Required Liabilities A/cs	7390000	(1,387,220,351.30)	0.00
<b>TOTAL</b>		<b>(1,385,966,059.25)</b>	<b>0.00</b>

**25. FUND BALANCES BROUGHT FORWARD**

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



## Statement of Budget Execution

Entity: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	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	4,652,850,000.00	(4,652,850,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	100,000.00	0.00	0.00	100,000.00	24,000.00	76,000.00	24.00%
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	978,575,000.00	0.00	15,000,000.00	993,575,000.00	745,132,312.50	248,442,687.50	75.00%
<b>Total</b>		<b>978,675,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>993,675,000.00</b>	<b>5,398,006,312.50</b>	<b>(4,419,331,312.50)</b>	<b>551.56%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	154,766,000.00	0.00	71,606,281.00	226,372,281.00	223,270,826.55	3,101,454.45	98.63%
Use of goods and Services	13	141,179,709.00	0.00	(17,491,240.00)	123,688,469.00	102,666,515.35	21,021,953.65	83.00%
Subsidies	14	1,000,000,000.00	0.00	(800,000,000.00)	200,000,000.00	0.00	200,000,000.00	0.00%
Transfers to Other Government Units	15	4,950,575,000.00	0.00	(705,000,000.00)	4,245,575,000.00	3,997,132,312.50	248,442,687.50	94.15%
Other Grants and Transfers	16	23,400,000.00	0.00	0.00	23,400,000.00	21,949,280.85	1,450,719.15	93.80%
Social Security Benefits	17	3,800,000.00	0.00	0.00	3,800,000.00	2,644,125.25	1,155,874.75	69.58%
Acquisition of Assets	18	922,507,500.00	0.00	299,931,750.00	1,222,439,250.00	1,042,700,956.85	179,738,293.15	85.30%
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%
<b>Total</b>		<b>7,196,228,209.00</b>	<b>0.00</b>	<b>(1,150,953,209.00)</b>	<b>6,045,275,000.00</b>	<b>5,390,364,017.35</b>	<b>1,805,864,191.65</b>	<b>74.91%</b>



**Statement of Budget Execution**

Entity: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

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

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

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

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

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

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

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



## Statement of Budget Execution - Development Expenditure

Entity: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	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	3,205,100,000.00	(3,205,100,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		0.00	0.00	0.00	0.00	3,205,100,000.00	(3,205,100,000.00)	0.00%
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	1,000,000,000.00	0.00	(800,000,000.00)	200,000,000.00	0.00	200,000,000.00	0.00%
Transfers to Other Government Units	15	2,921,000,000.00	0.00	(750,000,000.00)	2,171,000,000.00	2,171,000,000.00	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	921,000,000.00	0.00	300,000,000.00	1,221,000,000.00	1,042,214,336.85	178,785,663.15	85.36%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		4,842,000,000.00	0.00	(1,250,000,000.00)	3,592,000,000.00	3,213,214,336.85	1,628,785,663.15	66.36%



**Statement of Budget Execution - Development Expenditure**

Entity: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

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

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

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

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

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

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

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



## Statement of Budget Execution - Recurrent Expenditure

Entity: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	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	1,447,750,000.00	(1,447,750,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	100,000.00	0.00	0.00	100,000.00	24,000.00	76,000.00	24.00%
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	978,575,000.00	0.00	15,000,000.00	993,575,000.00	745,132,312.50	248,442,687.50	75.00%
<b>Total</b>		<b>978,675,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>993,675,000.00</b>	<b>2,192,906,312.50</b>	<b>(1,214,231,312.50)</b>	<b>224.07%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	154,766,000.00	0.00	71,606,281.00	226,372,281.00	223,270,826.55	3,101,454.45	98.63%
Use of goods and Services	13	141,179,709.00	0.00	(17,491,240.00)	123,688,469.00	102,666,515.35	21,021,953.65	83.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	2,029,575,000.00	0.00	45,000,000.00	2,074,575,000.00	1,826,132,312.50	248,442,687.50	88.02%
Other Grants and Transfers	16	23,400,000.00	0.00	0.00	23,400,000.00	21,949,280.85	1,450,719.15	93.80%
Social Security Benefits	17	3,800,000.00	0.00	0.00	3,800,000.00	2,644,125.25	1,155,874.75	69.58%
Acquisition of Assets	18	1,507,500.00	0.00	(68,250.00)	1,439,250.00	486,620.00	952,630.00	33.81%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>2,354,228,209.00</b>	<b>0.00</b>	<b>99,046,791.00</b>	<b>2,453,275,000.00</b>	<b>2,177,149,680.50</b>	<b>177,078,528.50</b>	<b>92.48%</b>



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1201-Ministry of Tourism

Current Period: JUL-16 To JUN-17

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

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

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

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

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

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

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



### SUMMARY STATEMENT OF DEPOSITS

Entity: 1201-Ministry of Tourism  
Current Period: JUL-16 To JUN-17  
Compare With: JUL-15 To JUN-16

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	0.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	0.00	0.00

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: 1201-Ministry of Tourism

Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
<b>030600000</b>		<b>Tourism Development and Promotion</b>	<b>6,045,275,000.00</b>	<b>5,390,364,017.35</b>	<b>654,910,982.65</b>
	2110000	Wages and Salary Contributions	226,372,281.00	223,270,826.55	3,101,454.45
	2210000	Goods and Services	119,092,883.00	100,746,753.35	18,346,129.65
	2220000	Routine Maintenance	4,595,586.00	1,919,762.00	2,675,824.00
	2520000	Subsidies to Private Enterprises	200,000,000.00	0.00	200,000,000.00
	2620000	Grants and Other Transfers to International Organizations	3,400,000.00	1,949,280.85	1,450,719.15
	2630000	Grants & Transfer To Other Govt. Units	4,245,575,000.00	3,997,132,312.50	248,442,687.50
	2640000	Other Transfers and Emergency Relief	20,000,000.00	20,000,000.00	0.00
	2710000	Social Security Benefits	3,800,000.00	2,644,125.25	1,155,874.75
	3110000	Acquisition of Fixed Capital Assets	1,222,439,250.00	1,042,700,956.85	179,738,293.15
<b>T000000</b>			<b>5,051,600,000.00</b>	<b>4,645,231,704.85</b>	<b>406,368,295.15</b>
	2110000	Wages and Salary Contributions	226,372,281.00	223,270,826.55	3,101,454.45
	2210000	Goods and Services	118,992,883.00	100,746,753.35	18,246,129.65
	2220000	Routine Maintenance	4,595,586.00	1,919,762.00	2,675,824.00
	2520000	Subsidies to Private Enterprises	200,000,000.00	0.00	200,000,000.00
	2620000	Grants and Other Transfers to International Organizations	3,400,000.00	1,949,280.85	1,450,719.15
	2630000	Grants & Transfer To Other Govt. Units	3,252,000,000.00	3,252,000,000.00	0.00
	2640000	Other Transfers and Emergency Relief	20,000,000.00	20,000,000.00	0.00
	2710000	Social Security Benefits	3,800,000.00	2,644,125.25	1,155,874.75
	3110000	Acquisition of Fixed Capital Assets	1,222,439,250.00	1,042,700,956.85	179,738,293.15
		<b>Grand Total</b>	<b>11,096,875,000.00</b>	<b>10,035,595,722.20</b>	<b>1,061,279,277.80</b>

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

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

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

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

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

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

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



### Budget Execution by Heads and Programmes

Entity: 1201-Ministry of Tourism

Period: JUL-16 To JUN-17

Head	Program	Description	Approved Budget	Actual Payments	Variance
1201000100			270,940,280.00	248,930,037.50	22,010,242.50
	0306000000	Tourism Development and Promotion	270,940,280.00	248,930,037.50	22,010,242.50
1201000200			16,560,455.00	14,135,909.80	2,424,545.20
	0306000000	Tourism Development and Promotion	16,560,455.00	14,135,909.80	2,424,545.20
1201000300			71,199,265.00	67,951,420.70	3,247,844.30
	0306000000	Tourism Development and Promotion	71,199,265.00	67,951,420.70	3,247,844.30
1201000400			246,000,000.00	246,000,000.00	0.00
	0306000000	Tourism Development and Promotion	246,000,000.00	246,000,000.00	0.00
1201000500			1,848,575,000.00	1,600,132,312.50	248,442,687.50
	0306000000	Tourism Development and Promotion	1,848,575,000.00	1,600,132,312.50	248,442,687.50
1201100100			1,101,000,000.00	1,042,214,336.85	58,785,663.15
	0306000000	Tourism Development and Promotion	1,101,000,000.00	1,042,214,336.85	58,785,663.15
1201100200			200,000,000.00	0.00	200,000,000.00
	0306000000	Tourism Development and Promotion	200,000,000.00	0.00	200,000,000.00
1201100300			120,000,000.00	0.00	120,000,000.00
	0306000000	Tourism Development and Promotion	120,000,000.00	0.00	120,000,000.00
1201100400			160,000,000.00	160,000,000.00	0.00
	0306000000	Tourism Development and Promotion	160,000,000.00	160,000,000.00	0.00
1201100500			375,000,000.00	375,000,000.00	0.00
	0306000000	Tourism Development and Promotion	375,000,000.00	375,000,000.00	0.00
1201100600			200,000,000.00	200,000,000.00	0.00
	0306000000	Tourism Development and Promotion	200,000,000.00	200,000,000.00	0.00
1201100700			60,000,000.00	60,000,000.00	0.00
	0306000000	Tourism Development and Promotion	60,000,000.00	60,000,000.00	0.00
1201100800			1,001,000,000.00	1,001,000,000.00	0.00
	0306000000	Tourism Development and Promotion	1,001,000,000.00	1,001,000,000.00	0.00
1201101000			375,000,000.00	375,000,000.00	0.00
	0306000000	Tourism Development and Promotion	375,000,000.00	375,000,000.00	0.00
<b>Grand Total</b>			<b>6,045,275,000.00</b>	<b>5,390,364,017.35</b>	<b>654,910,982.65</b>

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

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

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

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

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

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

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

**MINISTRY OF TOURISM****PENDING BILLS FOR 2016/2017**

<b>S/No</b>	<b>Firm Name</b>	<b>Order No.</b>	<b>Voucher No.</b>	<b>Amount (Kshs.)</b>	<b>Reasons for non payment</b>
1	Tamia Ltd	364	3632	2,784.00	Rejected by IFMIS
2	Tamia Ltd	472	3790	2,784.00	Rejected by IFMIS
3	Tamia Ltd	471	3791	2,784.00	Rejected by IFMIS
4	Tamia Ltd	361	3792	2,784.00	Rejected by IFMIS
5	Kenya Power & Lighting Co.	-	2993	6,200.00	Rejected by IFMIS
6	Safarilink Aviation Limited	291	3771	10,607.00	Process not complete
7	Bechy Tours and Travel Limited	151	-	14,435.00	Process not complete
8	Francis N Mungai Enterprises	325	6402	14,760.00	Process not complete
9	Kasuku Foto Zone	373	528	16,000.00	Process not complete
10	Bechy Tours and Travel Limited	352	-	16,980.00	Process not complete
11	Rex Kiosk	435	3976	20,944.00	Process not complete
12	Utalii Hotel	301	3635	21,600.00	Process not complete
13	African Touch Safaris Limited	320	3512	21,670.00	Process not complete
14	Kenya Power & Lighting Co.	-	2994	53,444.00	Rejected by IFMIS
15	Francis N Mungai Enterprises	347	3461	56,540.00	Process not complete
16	Ministry of Information	436	3487	60,000.00	Rejected by IFMIS
17	The Alba Hotels Limited	437	3954	130,000.00	Process not complete
18	Mara Ways Tours and Travel Limited	306	3633	148,000.00	Process not complete
19	CMC Motors	554	3956	161,248.05	Rejected by IFMIS

20	Utalii Hotel	354	3490	164,500.00	Process not complete
21	Kenya Bureau of Standards	326	3643	261,000.00	Insufficient Exchequer
22	Kenya Power & Lighting Co.	-	2995	261,608.80	Rejected by IFMIS
23	Tom Mboya Labour College	388	-	262,400.00	Process not complete
24	Elite Digital	98	1609	282,000.00	Rejected by IFMIS
25	Aimat Company	290	3898	283,428.00	Process not complete
26	Kenya Safari Lodges and Hotel	368	3509	294,000.00	Process not complete
27	Viviennes Super Florists	390	3507	309,400.00	Process not complete
28	Nikshaton Enterprises	523	3961	318,500.00	Process not complete
29	Gale Investments	438	3890	323,500.00	Rejected by IFMIS
30	The Standard Group Limited	264	3058	328,860.00	Process not complete
31	Media Edge Interactive Limited	359	3983	364,271.90	Process not complete
32	Jutali Horizon Enterprise	424	3789	368,405.15	Funds Returned/ Tax Paid
33	Kenya Safari Lodges and Hotel	305	3467	375,000.00	Process not complete
34	Poisa Limited	145	2513	385,000.00	Funds Returned/ Tax Paid
35	Kenya Safari Lodges and Hotel	154	2891	389,000.00	Process not complete
36	Elida Tours and Safaris Limited	342	-	497,500.00	Process not complete
37	Jeffweba Enterprises	425	3968	510,000.00	Process not complete
38	Metropolitan Agencies	455	3897	543,800.00	Insufficient Exchequer
39	Stage-in Ventures	444	3903	554,000.00	Insufficient Exchequer
40	Bell Atlantic Communications	408	3463	612,000.00	Rejected by IFMIS
41	Technology Development Centre	275	3985	634,870.70	Funds Returned/ Tax Paid
42	Mutemoke Enterprises	463	3907	637,500.00	Insufficient Exchequer

43	Neotel Solutions	266	3182	746,450.00	Insufficient Exchequer
44	Widerange Innovation	309	3797	765,600.00	Insufficient Exchequer
45	Aimat Company	448	3960	814,641.00	Rejected by IFMIS
46	Kigasu Agencies	454	3958	880,500.00	Insufficient Exchequer
47	Dandol International	490	4146	889,008.60	Funds Returned/ Tax Paid
48	Elite Digital	99	1610	1,221,900.00	Rejected by IFMIS
49	Impact Makers International Limited	91	2762	1,509,444.00	Rejected by IFMIS
50	Devima Office Supplies	467	3964	1,980,000.00	Insufficient Exchequer
51	Javanlink International	451	3895	3,350,000.00	Insufficient Exchequer
<b>TOTAL</b>				<b>21,881,652.20</b>	

