

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 13 FEB 2019	DAY: Wednesday
BY: Hon. Aden Duale MP Leader of the majority party	
CLERK-AT THE TABLE:	Hakims Suleman

PARLIAMENT
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LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT FOR CULTURE AND
HERITAGE**

**FOR THE YEAR
ENDED 30 JUNE 2018**



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

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2018

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

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

Reports and Financial Statements

For the year ended June 30, 2018

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

Ministry of Sports, Culture and Heritage

The Ministry for Sports, Culture and Heritage was established through the Executive Order No. 2 of 2013 as part of organization of the Government. The Ministry is headed by the Cabinet Secretary for Sports, Culture and the Arts, Mr. Rashid Echesa, EGH who is responsible for the general policy and strategic direction of the entity.

The Ministry comprises two State Departments namely the State Department for Culture and the Arts, and the State Department for Sports. The State Department for Culture and the Arts further houses several departments and Semi-Autonomous Government Agencies (SAGAs). These SAGAs are; Kenya National Library Services, Kenya Film Commission, Kenya Film Classification Board, Kenya Cultural Centre, National Museums of Kenya, Institute of Primate Research, Natural Products Industry. The Department of Library Services, Department of Cultural Services, Kenya National Archives & Documentation Services (KNADS), Department of Records, Department of Film Services, Permanent Presidential Music Commission of Kenya (PPMC) and Department of General Administration.

The State Department for Culture and the Arts is headed by the Principal Secretary Ms. Josephtha Mukobe who is the accounting Officer.

The accompanying financial statements constitute the financial statements for the State Department for Culture and Arts

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

1.1 Vision

To be a global leader in the provision of arts and cultural services and promotion of the Kenyan Film Industry for sustainable growth and employment creation.

1.2 Mission

To develop, promote, preserve and disseminate Kenya's cultural and arts heritage, development of the Kenya film industry through formation and implementation of policies, programs and projects for improved livelihoods of the Kenyan people.

1.3 Core Values

- a. Appreciation of Diversity:** We recognize and value the diversity of our cultural and national heritage.

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Customer focus: We recognize and value the diversity of our cultural and national heritage.

- b. Integrity:** We are committed to upholding the highest standards in our service delivery to all customers.
- c. Teamwork:** Employees' involvement and contribution at all levels shall be the hallmark of the Ministry.
- d. Creativity and Innovation:** We are a State Department that encourages and facilitates creativity, innovative performance and embraces change.
- e. Professionalism:** We shall be patriotic to the cause of the State Department and be guided by professional ethics in all our undertakings.
- f. Participatory Approach:** We undertake to seek the views of and involve stakeholders in all our programmes and activities.

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(a) Background Information (continued)

1.3 Core Values (continued)

- g. Innovativeness and Creativity:** The State Department is committed to innovativeness, inventiveness, resourcefulness and visionary planning and service delivery.
- h. Efficiency and effectiveness:** The State Department will promote high productivity, competence and usefulness of resources at the national and county level.
- i. Patriotism:** The State Department will promote nationalism and ownership of services by the public at all levels of government.
- j. Customer Cantered service:** The State Department is committed to uphold customer driven and focused service delivery.
- k. Mutual respect, Participatory Approach and Inclusiveness:** The State Department is committed to consultations, joint and comprehensive partnership in all its affairs.

1.4 Core Functions

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

- a. Formulation of policies on culture and the arts industry,
- b. Promotion, preservation and maintenance of positive and diverse culture for national identify, pride, integration and cohesion,
- c. Preservation, care and promotion of access to all public records, and archives,
- d. Co-ordination, facilitation and harmonization of activities of the culture and arts sector,
- e. Research, preservation, conservation and management of Kenya's heritage and culture,
- f. Development, promotion and preservation of arts, and Kenya's cultural heritage,
- g. Production and dissemination of information,
- h. Protection and promotion of the diversity of cultural expression in Kenya
- i. Identification and safeguarding of Kenya's heritage for the promotion of the creative economy,
- j. Licensing of film production and regulate consumption of films in Kenya,
- k. Identification, nurturing, development and promotion of dance talents.

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(b) Key Management

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

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

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary Ministry Sports, Culture and the Arts	Rashid Echesa Mohamed
2.	Principal Secretary State Department of Culture and the Arts	Ms. Josephta Mukobe, CBS
3.	Director of Administration	Mr. Wenslas S.A. Ong'ayo
4.	Director of Film Services	Mr. Ernest Kerich
5.	Director Kenya National Archives & Documentation	Mr. Francis Mwangi
6.	Director of Cultural Services	Dr. Kiprop Lang'at
7.	Director of Permanent Presidential Music Commission	Dr. Donald Otoy
8.	Ag.Head of Accounting Unit	Wilson Okiro Ondeng'e
9.	Chief Finance Officer	Jacob Munge

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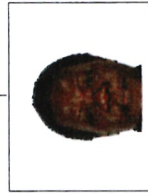
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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

SENIOR MANAGEMENT – MINISTRY OF SPORTS, CULTURE & HERITAGE



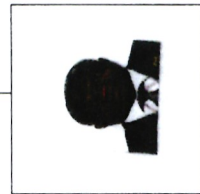
Rashid Echesa Mohamed
Cabinet Secretary, Ministry of
Sports Culture and Heritage



Ms. Josephita Mukobe, CBS,
Principal Secretary, State Department for Culture and
Heritage



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



Mr. Weslas S Ong'ayo,
MBS, Administration



Mr. Ernest Kerich,
Film Services



Mr. Francis Mwangi,
Kenya National Archives
& Documentation Services



Dr. Donald Otoyoo
Permanent Presidential Music
Commission



Dr. Kiproop Langat,
Cultural Services



Mr. Wilson Okiro Ondeng'ie
Ag. Head of Accounting Unit





Mr. Jacob Munge
Chief Finance Officer

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

SENIOR MANAGEMENT – MINISTRY OF SPORTS, CULTURE AND HERITAGE)

	<p>Mr. Rashid Echesa Mohamed assumed the position of Cabinet Secretary, Ministry of Sports, Culture and Heritage in February 2018 after formation of the new cabinet following the re-election of President Uhuru Kenyatta.</p> <p>Mr. Rashid Echesa Mohamed is charged with the responsibility of formulating and ensuring implementation of policies geared towards improvement of sporting, heritage and cultural activities.</p> <p>Mr. Rashid has wide experience in Business Management and entrepreneur.</p>
<p>Rashid Echesa Mohamed Cabinet Secretary Ministry of Sports , Culture and Heritage</p>	
<p>Ms. Josephtha Mukobe, CBS, Principal Secretary, State Department for Culture and Heritage</p>	<p>Ms. Josephtha O. Mukobe holds a MSc. from Manchester University (UK) and a BA (Hons) Humanities and Social Science from the University of Nairobi.</p> <p>She holds numerous certificates obtained locally and from abroad in various areas of specialization which include; Human Resource Management and Development, Performance Management, Administration and Coordination, Leadership, Change Management, Disability Issues, Employee Counseling, Conflict Management.</p> <p>Ms. Josephtha Mukobe has a public service career spanning for over twenty five years. She joined the Civil Service in 1986 as a Human Resource Management Officer in the Ministry of Home Affairs and National Heritage and rose through the ranks to the position of Deputy Director Human Resource Management.</p> <p>In July 2013, she was appointed as the Principal Secretary / Coordination of National Government where she was in-charge of the Kenya Prisons Service, Probation, and Betting Control & Licensing Board.</p> <p>In December 2015 she was moved to the Ministry of Devolution and Planning, as the Principal Secretary for State Department of Special Programmes. Her responsibility was to manage and distribute relief and non-food items to vulnerable groups affected by disasters, Coordinate rescue and rehabilitation of Street Families, and oversee the functions of the National Drought Management Authority in the Arid and Semi-Arid Lands.</p> <p>She is currently Principal Secretary for the State Department for Culture and Heritage under the Ministry of Sports, Arts and Culture.</p> <p>Ms. Mukobe who is a person living with disability has founded and is a member of several disability organizations which include UDPK, Women Challenged to Challenge, etc. She has also represented the Country Internationally on Disability issues.</p>

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 <p>Wenslaus Ong'ayo, Director of Administration</p>	<p>Wenslaus Shunyi Ambundo Ong'ayo, MBS joined the Ministry in June 2012 and is the Director in charge of Administration in State Department for Culture and Arts. His main role includes overseeing implementation of Government policies; follow up on actions on Government decisions and directives, representing the Principal Secretary in various forums, etc. Previously, he served in various capacities in the civil service including provincial administration. He is a holder of Bachelors of Arts in Political Science, 1983.</p>
 <p>Mr. Ernest Kerich, Film Services</p>	<p>Mr. Ernest Kerich joined the Department of Film Service in 1981 having attained a Diploma in Cinematography rising up the ranks to the current Director of Film Services. His previous experience included 10 years with Presidential Press Service as a film officer/production, 26 years with Department of film services and 17 of those years as head of the Department.</p>
 <p>Dr. Donald Otoy Director of PPMC</p>	<p>Dr. Otoy is Director, Permanent Presidential Music Commission of Kenya (PPMC). His main role is organizing, preparing and presenting entertainment for all presidential functions, national days and state functions, documenting, conserving, preserving and disseminating music and dance heritage of Kenya.</p> <p>Donald Otoy Ondieki holds a PHD in Music Performance and Education, a Master of Music in Performance and a Bachelor of Education in Music from Kenyatta University, Nairobi, Kenya.</p>
 <p>Mr. Francis Mwangi, Kenya National Archives & Documentation</p>	<p>Mr. Francis Githuah Mwangi joined Kenya National Archives and Documentation Department in 1994 raising the ranks to become the current Director in 2014. He oversees the formulation and implementation of records and archives policies, strategies and programmes, overall administration and co-ordination of the Department. He holds a Master's degree in Information Science (Archives and Records Management) from Kenyatta University, Bachelor of Arts from Egerton University, postgraduate in Preservation of film material.</p>

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 <p>Mr. Stephen G. Mau Kimani, Director, Library Services</p>	<p>Mr. Stephen G. Mau Kimani joined this Ministry in July, 2008 and is the current Director, Library Services responsible for formulation and implementation of library service policies, programmes, guidelines and standards.</p> <p>He holds a Masters in Library and Information Science from Kenyatta University, 2011, Postgraduate Diploma in Librarianship, Makerere University, Kampala, 1998, Bachelor of Arts (Hons), University of Nairobi, 1990.</p>
 <p>Jacob Munge Chief Finance Officer</p>	<p>CPA Jacob Munge joined the department on April, 2018 and he is the Chief Finance Officer.</p> <p>His major roles are Budget Planning, Budget Preparation and Budget Implementation.</p> <p>He is a holder of MBA (Strategic Management) from Moi University, a degree in Bcom (Finance) from KCA university, CPA (k), 1994 and CPS(k), 2014 with 34 years working experience.</p>
 <p>Mr. Wilson Okiro Ondeng'e Ag. Head of Accounting Unit</p>	<p>Mr. Wilson Okiro Ondeng'e joined the department on June 2016.</p> <p>His main role include management, monitoring and reporting use of resources, clear up audit queries, establish effective internal controls, improve expenditure management and transfers, banking arrangements and complete financial statements on time.</p>
 <p>Mr Robert Tonui, Snr Asst Director/HRM&D</p>	<p>Mr. Robert Tonui is a Senior Assistant Director in charge of Human Resource Management and Development. His main duties include co-ordinating provision of human resource services, training, attachment and internship for the youth.</p> <p>He is a holder of B.Ed(Science) from Egerton University, 1996; A master's degree in MBA (HRM), Egerton University, 2001.</p>
 <p>Beatrice Okoko, Asst Director/Records Management</p>	<p>Beatrice Okoko is Assistant Director Records Management. Assumed office on 1st October 2016 in the Ministry of Sports, Culture and Arts.</p> <p>She is the head of Record Management Function in the Department of Culture & Arts as far as Policy Formulation, Guidelines and Development, review and implementation of the Integrated Records Management System.</p> <p>She holds a Bachelor of Arts Degree, Diploma in Procurement, qualified ISO auditor and several management courses.</p>

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

Composition of the Committee Members

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

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

All committee members are required to re-submit themselves for re-appointment after expiry of their term.

i. Audit and Finance Committee Activities

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

1. Ruto Kibiwott David (Chairman)
2. John Longacha Ejore (Member)
3. Eunic Muyoka Juma (Member)
4. Ambrose O. Agenga (Member)

The committee was responsible and instrumental in:

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (continued)

i. Audit and Finance Committee Activities (continued)

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

ii. Budget Committee Activities

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

1. Josephtha Mukobe (Chairman)
2. Jacob Munge (Deputy Chairman)
3. Wenslas Maritim
4. Ernest Kerich
5. Sammy Okonji
6. Robert Tonui
7. Pamela Ongwae
8. Dr. Kiprop Langat
9. Margaret Nyaywera
10. Beatrice Okoko
11. Alfred Muhindi (Secretary)

(d) Fiduciary Oversight Arrangements (continued)

ii. Budget Committee Activities

This is the committee charged with the responsibility of implementation of the state department budget and its prudent management. The duties of the committee include:

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

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- To review budgets, supplementary estimates and performance of budget against actuals of the State Department in consultation with the Heads of Department.

iv. Human Resources Management Advisory Committee Activities

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

1. Wenslas S. A. Ong'ayo (Chairman)
2. Robert Tonui (Secretary)
3. Ernest Kerich (Member)
4. Francis Mwangi (Member)
5. Dr. Kiprop Langat (Member)
6. Stephen Mau (Member)
7. Dr. Donald Otoyo (Member)

(d) Fiduciary Oversight Arrangements (continued)

iii. Human Resources Management Advisory Committee Activities

Their duties include:

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

v. Training Committee activities

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

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

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

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

State Department Culture & Arts Headquarters

P.O. Box 30005-00100
Kencom House
P. O. Box 49849-00100
Nairobi, KENYA

(e) Entity Contacts

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

(f) Entity Bankers

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

(g) Independent Auditors

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

(i) Principal Legal Adviser

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

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II. COMMENT BY THE CABINET SECRETARY

Rashid Echesa Mohamed
Cabinet Secretary, Ministry of
Sports Culture and Heritage



Key Achievements of the State Department in the FY 2017/18

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

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

The State department accomplished the following during FY 2017/18:

- **Establishment of Kenya Film School:** The Kenya Film School was established to promote indigenous Kenyan creative and production talent among the youth and increase Kenyan content in TV to 60%. So far 25 talented youth have graduated from the school.
- **Film Production and dissemination on Vision 2030 Flagship Projects:** The sector in collaborated with institutions implementing Vision 2030 flagship projects in developing documentaries on the extent of implementation and benefits to communities.
- **Regulation of TV content and other Media:** During the plan period, the sector enhanced film monitoring and enforcement by issuing 1,043 film regulatory licenses; conducted 5,753 random inspections, and issued 11,561 film production licenses.
- **Marketing Kenya's film industry:** the sector created public awareness through Film and Television Market (Kalasha).
- **Access to Information:** The sector through Kenya National Library Service has continued to improve access to information and knowledge sources to all communities' country wide. The construction of the Ultra-Modern National Library is now at 80% complete and the library section is already complete and in use.
- **Acquisition and Preservation of Public Records:** The sector acquired 24,669 public records for preservation and digitized 698,000 public records and archives.
- **Public Records Management:** During the period under review, the sector upgraded and operationalized the Integrated Records Management System to reform, modernize and improve records and information management for good governance in the Public Service.

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- **Empowerment of Cultural Practitioners:** The sector empowered 12,847 cultural practitioners through organized capacity building workshops, festivals, exhibitions and competitions to achieve national cohesion, organized community cultural festivals both at the county and national level and coordinated cultural exchange programmes with foreign countries which Kenya has signed cultural agreements with.
- **Promotion of Talent in Music and Dance:** The Ministry of Sports, Culture and Heritage in partnership with UNICEF and county governments trained 785 talented youth in music and dance to enable them make a living out of their talents.
- **Establishment of the Music Studio:** The Ministry established a music recording studio at the Presidential Permanent Music Commission (PPMC) to set standards of quality music recording to record artistes at subsidized rates.
- **Documentation, Preservation and dissemination of music and dance heritage of Kenya.** The ministry documented 1600 music and dance heritage for reference and posterity and published one biography on Kenya musicians.
- **Conservation of National Heritage:** The sector acquired and preserved 57,071 heritage collections for posterity. It has established Kenya Heritage Research Institute in Mombasa (KEHTI) and incorporated the Lake Systems and Fort Jesus Museum into the UNESCO World Heritage Listing.
- **Honouring Kenyan Heroes and Heroines:** 400 heroes and heroines were honoured country wide.

PROJECTS/PROGRAMMES

Flagship Projects

The International Arts and Culture Centre: This facility will be established on the land adjacent to The Kenya Cultural Centre on Harry Thuku Road, Nairobi. This is in line with Jubilee Party manifesto whose plan is to strengthen the institutional framework for supporting the creative arts programmes in film, music and dance so that the industry can generate wealth to grow itself, create jobs and encourage young people to make it a career. The facility will be a centre of excellence for development of youth potential and nurture talent in music, arts and theatre and also house the international hall of fame. The theatre will provide showrooms, exhibition and performance halls for marketing and showcasing Kenya's cultural goods and services and act as a linkage with tourism and provide platform for cultural exchange and dialoguing.

Natural Product Industry (NPI) Initiative: The programme seeks to add value to our indigenous knowledge and associated technologies through scientific validation and business expertise to generate locally derived products. This industry has vast potential to contribute to national development priorities including wealth and employment creation, poverty alleviation, growth of GDP, prudent biodiversity and heritage management. Products under this initiative include nutritional, personal care, household care, pharmaceuticals, organic fertilizers and ethno-veterinary.

National Library of Kenya: The Ministry will complete construction of the Ultra-Modern National Library at Upper Hill in Nairobi. The project will increase access to information and knowledge for empowerment to all Kenyans and transform the reading culture in this country.

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Other Programmes and Projects

Operationalization of the Kenya Film School: This project is geared towards promoting indigenous Kenyan creativity and production of talent and increasing local content. Therefore, the Ministry will fully operationalize and inaugurate the school.

Modernization of Filming Equipment: This project is expected to nurture talented youth in film production under the Ministry's' mentorship programmes and give them a competitive professional edge in use of latest film technology in anticipation to job creation and wealth creation to spur economic growth.

Promotion of Talent in Music and Dance: The Ministry is currently undertaking training of talented Kenyan youth in all aspects of music and dance, to upgrade their skills, facilitate them to enter the music industry and make a living out of their talents.

Documentation, Preservation and Dissemination of Music and dance Heritage of Kenya: The objective is to carry out research and document on audio visual format, collect music and dance materials and artifacts from different communities of Kenya and digitize them for reference and posterity.

Integrated Public Records and Information Management System: The system will ensure that Public service offices operate a standard registries workflow system for ease of management of Public records with cost effectiveness in terms of sustainability and running costs. The project will streamline the performance of Records Management Units (Registries) in Government Ministries, Departments, Agencies and Counties for improved service delivery. It will also enable automation and digitization of public registries and integrated information sharing across government offices.

Digitalization of Records: The national archives aims at digitizing more than a million copies of documents annually to enhance access and preservation to the archival materials.

Records Management: The Ministry will undertake audit and review records management best keeping practices in all public offices to improve service delivery. This entails visits to all the public offices in the country to undertake records survey, appraisal, monitoring and evaluation, sensitization workshops and seminars.

Retrieval of Migrated Archives: The retrieval of records taken away by Britain at the eve of independence will be undertaken.

Refurbishment of the Archives Building: The current archives building is old having been built in 1930, hence requires constant maintenance and installations.

Installation of Mobile Shelves: The Ministry is experiencing serious shortage of storage space for the records both at the headquarters and in the field offices. While most of repositories at the headquarters have been installed with mobile shelves, those at the field offices have remained static. Mobile shelves helps to save of storage space as they can hold 70% more records than static shelves. They also ensure security of the records as they are lockable and can resist mild fire. The Department intends to install mobile shelving units at the field offices in Mombasa, Kisumu and Nyeri.

Empowerment of Artists and Cultural Practitioners: The project entails building capacity for artists and cultural practitioners through workshops, exhibitions, festivals and competitions.

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Coordination of cultural exchange programmes: Kenya has signed cultural agreements with foreign countries. The agreements involve exchange of cultural materials, information and personnel, the Ministry will therefore coordinate several cultural exchange programmes with foreign friendly countries and also mainstream national values, cohesion and identity through coordination of cultural festivals and arts exhibitions locally.

Implementation of UNESCO 2003 and 2005 Conventions: Kenya is a signatory to UNESCO 2003 Convention on safeguarding of Intangible Cultural Heritage and 2005 Convention on promotion and protection of the diversity of cultural expressions. This obligates the state party to implement the conventions and carry out activities which are geared towards safeguarding ICH elements present in Kenyan communities and promoting creativity among artists and cultural practitioners

The Film Resource & Archiving Centre: The Ministry will develop a modern film resource and archiving centre that will offer a one stop shop for film research, with relevant material and information available for stakeholders. The centre will enable Kenyan film material to be consolidated and make it easily accessible.

100 Best Monuments: The NMK will partner with the 47 county governments in choosing 2 monuments per county of cultural/iconic significance in order to promote and maintain. NMK will choose the remaining 6 monuments and nominate them in the United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage Listing.

National Research & Repository Collection Center (NRRCC): This will act as a one-stop storage area that will serve as a reference point for researchers, visitors and students interested in the diverse range of collections captured in a catalogue and whose records are also replicated in the Registrar of Collection's Digital Database.

Fort Jesus Sea Wall: Construction of Fort Jesus Sea Wall being a top tourist attraction and more so in keeping with its status as a UNESCO World Heritage Site Monument. (Current Status – A contractor is already on site).

Emerging Issues

- Cultural and creative arts are emerging as the fastest growing industries of our economy and offering sustainable employment to youths in the country. However, there is need for a baseline survey to establish the number of actual employment opportunities created by the sector.
- The onset of digital migration is creating massive employment in the film industry and provided viewers with many alternative TV stations.

Challenges

- There is a lack/weak regulatory framework and institutions to regulate the sector.
- There is inadequate mechanism for talent identification, nurturing and promotion.
- Lack of adequate arts and culture infrastructural facilities has hindered the nurturing and enhancement of talent. The current spaces which are the Kenya National Theatre and Ukumbi Mdogo are not enough to host cultural performances due to high demand;

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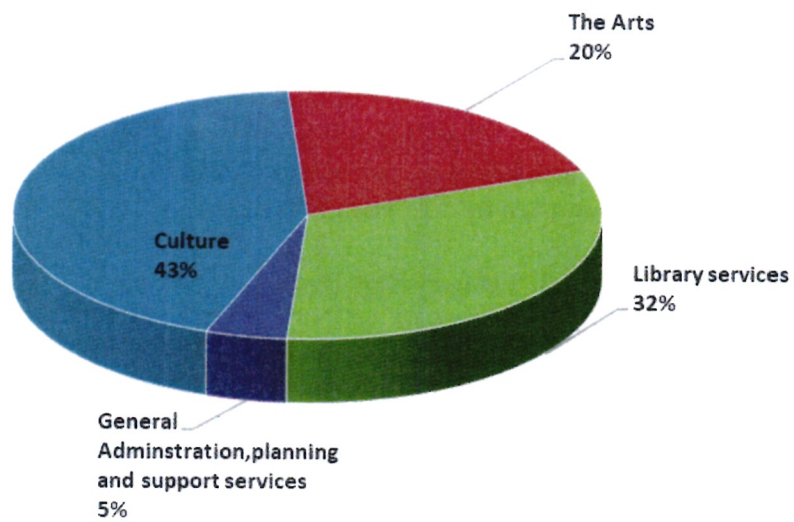
- There is scarce/incomplete data collection in the sector hence the economic contribution cannot be accurately quantified.
- There is a perception of the arts sector being viewed as a social entertainment and not a profession.
- Inadequate human resource and budgetary provision for affecting projects completion timelines and sometimes leads to stalling of projects;
- The creative industry is faced with the digital technology challenge necessary in order to remain competitive.
- Poor working environment for artists including low wages, rampant piracy, lack of distribution outlets and channels for art work, limited opportunities, inconsistent approaches to copyright and weak collecting mechanisms and draconian enforcement mechanisms, conflicting regulatory bodies.
- Lack of proper publicity and the ability to do brand building by artists, lack of access to high quality production equipment, international competition from films that replicate art and sell cheaply, and lack of legal protection and information and a high disconnect with other sectors of the economy due to scarce, incomplete data and informal operations.
- Lack of modern equipment and capacity of officers in technical areas is a huge challenge in the face of the constant changes in technology;
- Existing weak records management practices and limited access to information at national level, has negatively affected delivery of services;
- Obsolete and inadequate legal, policy and institutional framework resulting to low level of devolution of library services.
- Inadequate Office Space: There is acute challenge of office accommodation and equipment, where the State Department lacks office space to accommodate its officers.

BUDGET ALLOCATION

In the financial year 2017/18 the State Department for Culture and Heritage had a gross budget of **KShs. 3,580,611,123** which was made up of **KShs. 3,030,675,296** and **KShs. 549,935,827** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **KShs. 3,580,611,123** under the following four programmes:

BUDGET ALLOCATION BY PROGRAMMES



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STATE DEPARTMENT FOR CULTURE AND HERITAGE
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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

I. Programme 1: Culture

The objective of this programme is to promote revitalization and development of all aspects of culture. This programme was allocated **KShs 1,551,386,575** representing 43% of the budget. A total of **KShs. 1,537,381,219** was spent under the following sub programmes: Conservation of Heritage, Public Records and Archives Management, Development and promotion of cultural promotion of Kenyan music and Dance.

II. Programme 2: The Arts

The objective of this programme is provision of arts policies in the country. This programme was allocated **KShs. 722,650,701** representing 20% of the budget. A total of **KShs 706,739,877** was spent under the following sub programme:

- a. Sub-programme 2.1: Film Services

III. Programme 3: Library Services

The objective of this programme is to enhance access to information through provision of library services. This programme was allocated **KShs. 1,146,570,335** representing 32% of the budget. A total of **KShs 1,144,657,550** was spent under the following sub programmes:

- a. Sub-programme 4.1: Library Services

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

The objective of this programme is to ensure provision of support services to other departments. This programme was allocated **Kshs. 160,003,512** representing 5% of the budget. A total of **KShs 154,033,868** was spent under general Administration headquarters programme

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2018 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	3,580,611,123	3,548,177,895	32,433,228	99%
Total Payments	3,580,611,123	3,543,960,313	36,650,810	99%
Surplus for the Year	-	4,217,582	(4,217,582)	

Actual payments were 1% below budget. This is attributable to under-utilisation of budget allocation for Social security benefits which stood 85% of the total allocated budget.

Budget Utilisation

The State Department spent **KShs. 3,543,960,313** against an approved budget of **KShs. 3,580,611,123** representing absorption of **99%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

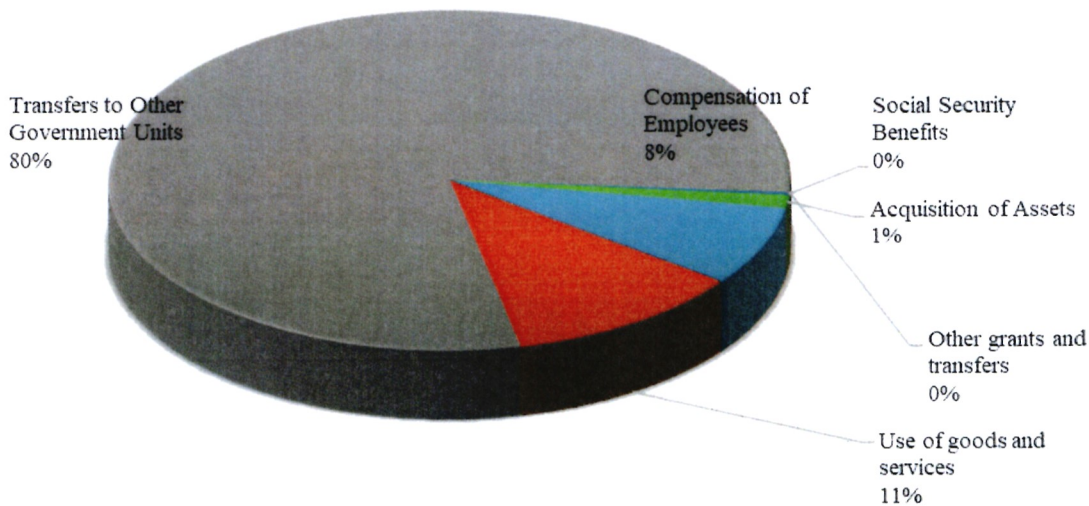
	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	270,217,896	270,004,366	213,530
Use of goods and services	433,887,820	400,487,058	33,400,762
Transfers to Other Government Units	2,814,157,561	2,817,534,350	- 3,376,789
Other grants and transfers	1,045,000	1,045,000	-
Social Security Benefits	11,607,080	9,886,918	1,720,162
Acquisition of Assets	49,695,766	45,002,622	4,693,144
Total Payments	3,580,611,123	3,543,960,313	36,650,810

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights (Continued)

Budget Utilisation as Per Economic Items



It is noted that 80% of the State Department's budget was used in Transfers to Other Government entities i.e. State Corporations, Semi-Autonomous Government Agencies (SAGAs) and County Governments. 8% of the budget was utilised on employee compensation while 1% was utilised in Acquisition of assets, 11% on use of goods and services.

Current Year Performance against Prior Year

	Note	2017/2018 Kshs	2016/2017 Kshs	Change	%Change
RECEIPTS					
TOTAL REVENUES		3,548,177,895	3,417,083,742	131,094,153	3.84%
PAYMENTS					
TOTAL PAYMENTS		3,543,960,313	3,407,616,773	136,343,540	4.00%
SURPLUS/DEFICIT		4,217,582	9,466,969	- 5,249,387	-55.45%

Total receipts increased by 3.84% due to increase in funding to the MDAs mainly through exchequer releases while there was an increase of 4% in payments attributed to the increase in funding

Receipts

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipt sources include external grants, various administrative fees and charges, capital receipts from sale of public assets and transfers from Semi-Autonomous Government Agencies (SAGAs).

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

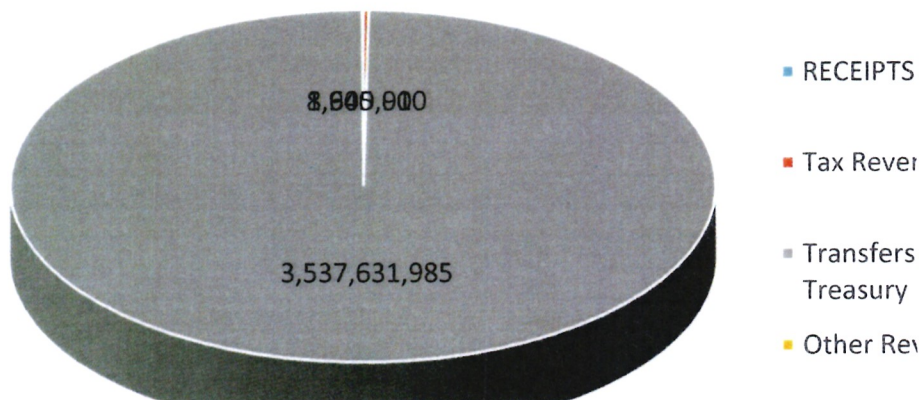
Total Receipts Breakdown

	2017/2018 Kshs	2016/2017 Kshs	Change	%Change
RECEIPTS				
Tax Revenues	8,600,000	8,600,000	-	0.00%
Transfers from National Treasury	3,537,631,985	3,407,000,000	130,631,985	3.83%
Other Revenues	1,945,910	1,483,742	462,168	31.15%
			-	
TOTAL REVENUES	3,548,177,895	3,417,083,742	131,094,153	3.84%

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipts are from sale of tender documents

The total receipts for FY 2017/2018 stood at Kshs 3,548 Million, representing a 3.84% increase from Kshs 3,417 Million for FY 2016/2017

Total Receipts



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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2018. The major source of funding for the State Department the Arts and Culture is exchequer releases that account for 99% of the total receipts.

Payments

The State Department's payments mainly comprise of Transfers to Other Government entities i.e. Constituency Development Fund, Projects, State Corporations, Semi-Autonomous Government Agencies (SAGAs) and County Governments, employee compensation and acquisition of assets.

The total payments for FY 2017/2018 stood at Kshs 3,543 Million, representing a 4% increase from Kshs 3,407 Million for FY 2016/2017.

Total Payment Breakdown

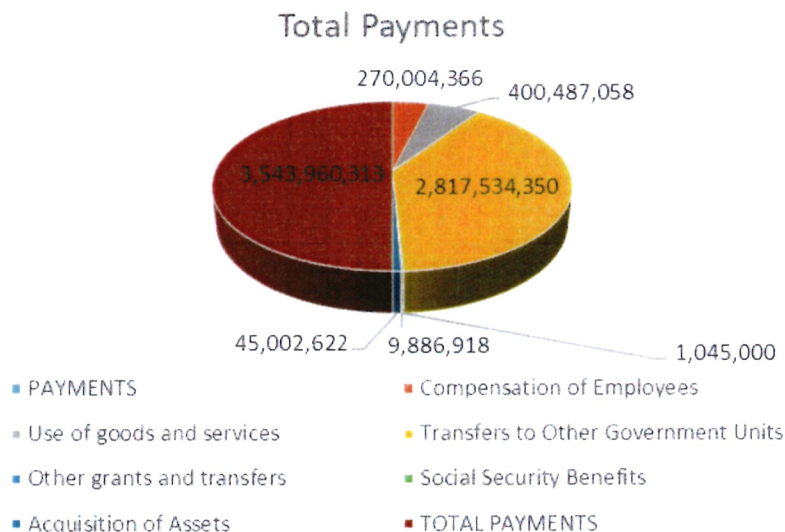
	2017/2018 Kshs	2016/2017 Kshs	Change	%Change
RECEIPTS				
PAYMENTS				
Compensation of Employees	270,004,366	150,508,146	119,496,220	79.40%
Use of goods and services	400,487,058	624,253,492	- 223,766,434	-35.85%
Transfers to Other Government Units	2,817,534,350	2,496,004,623	321,529,727	12.88%
Other grants and transfers	1,045,000	1,045,000	-	0.00%
Social Security Benefits	9,886,918	-	9,886,918	100.00%
Acquisition of Assets	45,002,622	135,805,512	- 90,802,890	-66.86%
TOTAL PAYMENTS	3,543,960,313	3,407,616,773	136,343,540	4.00%

An increase in payments is attributable to a significant increase on social security benefits and compensation for employees attributed to reorganization of government where the Ministry was separated into two State departments. Further Transfers to other Government Units increased by 12% due to additional funding to Sagas and SC.

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2018



Financial Assets Summary

	2017/2018 Kshs	2016/2017 Kshs	Change	%Change
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	18,007,764	22,073,610	- 4,065,846	-18.42%
Cash Balances	-	311,570	- 311,570	-100.00%
Total Cash And Cash Equivalents	18,007,764	22,385,180	- 4,377,416	-19.55%
Accounts Receivables - Outstanding Imprest and Clearance Accounts	477,591	2,056,805	- 1,579,214	-76.78%
TOTAL FINANCIAL ASSETS	18,485,355	24,441,985	- 5,956,630	-24.37%

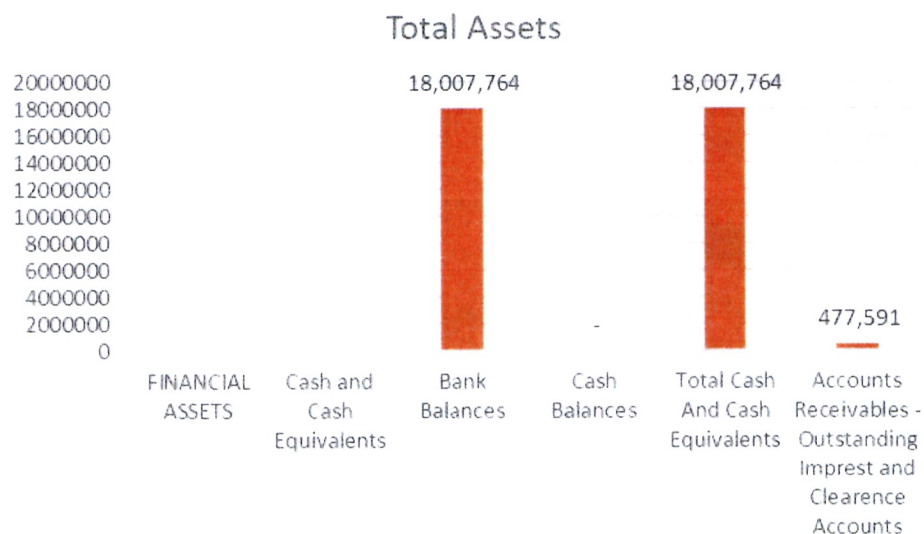
Bank balances reduced by 18.42% as a result of a pay out of retention monies from the Deposit Bank Account.

Cash balances declined by 100% due to measures put in place to reduce holding huge cash balances.

There is also a decrease in accounts receivables by 76.78% as a result of prompt accounting for imprest advance by the imprest holders mainly towards year end.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)



Cash Flows and Cash Position

The cash and bank balances held by the State Department Arts and Culture as at 30th June 2018 were KShs 18 Million. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

	2017/2018 Kshs	2016/2017 Kshs	Change	%Change
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	18,007,764	22,073,610	- 4,065,846	-18.42%
Cash Balances	-	311,570	- 311,570	-100.00%
Total Cash And Cash Equivalents	18,007,764	22,385,180	- 4,377,416	-19.55%

Bank balances reduced by 18.42% as a result of a pay out of retention monies from the Deposit Bank Account.

Cash balances declined by 100% due to measures put in place to reduce holding huge cash balances

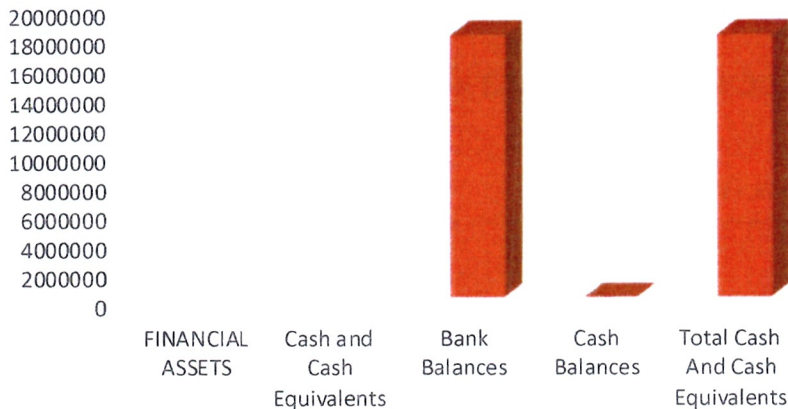
**MINISTRY SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR CULTURE AND HERITAGE**

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Cash and Cash equivalent



Cash Flow Activities

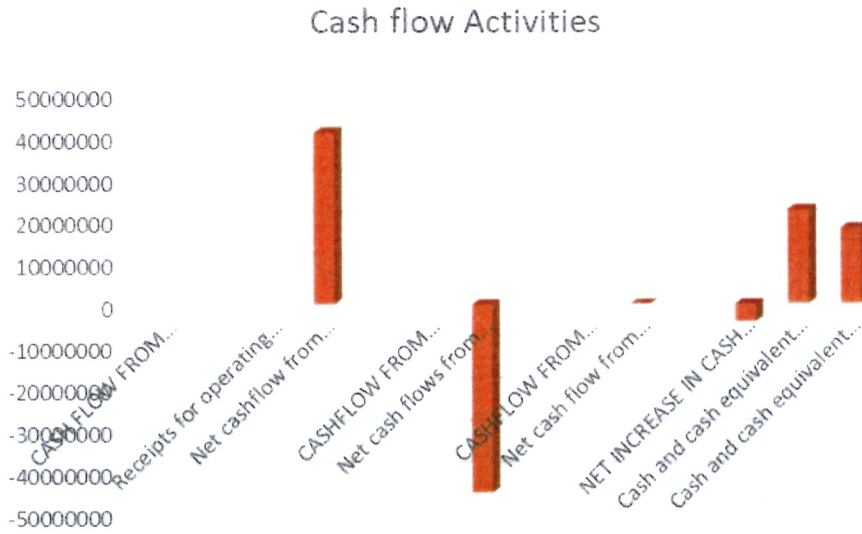
The table below summarizes cash flows generated and used from various activities.

	2017/2018 Kshs	2016/2017 Kshs	Change	%Change
ACTIVITIES				
Receipts for operating income				
Net cashflow from operating activities	40,625,206	158,190,692	-117,565,486	-74.32%
ACTIVITIES				
Net cash flows from Investing Activities	(45,002,622)	(135,805,512)	90,802,890	-66.86%
ACTIVITIES				
Net cash flow from financing activities	-	-		
EQUIVALENT	- 4,377,416	22,385,180	- 26,762,596	-119.55%
of the year	22,385,180	-	22,385,180	
year	18,007,764	22,385,180	- 4,377,416	-19.55%

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

**MINISTRY SPORTS, CULTURE AND HERITAGE
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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)



Rashid M. Echesa
Cabinet Secretary
Ministry of Sports Culture and the Arts

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

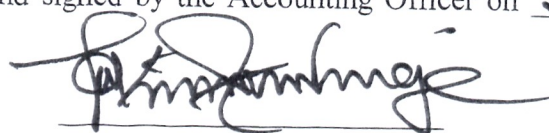
The Accounting Officer in charge of the *State Department for Culture and Heritage* accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector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

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

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on 30.9. 2018.

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



Wilson Okiro Ondeng'e
Ag. Head of Accounting Unit

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CULTURE AND HERITAGE FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of the State Department for Culture and Heritage set out on pages 25 to 41, which comprise the statement of assets and liabilities as at 30 June 2018, the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters described in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of the State Department for Culture and Heritage as at 30 June, 2018, and of its financial performance and its cash flows for the year then ended, in accordance with Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Accuracy of the Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.18,007,764 as at 30 June 2018 and as detailed on note 10A to the financial statements. However,

1.1 Recurrent Cashbook

The bank reconciliation statement for Recurrent cashbook as at 30 June 2018 reflects payments totalling Kshs.622,633 in respect of stale cheques. No explanation has been given for failure to reverse the stale cheques in the cashbook. Further, the statement reflects direct bank debits amounting to Kshs.4,439,410 which have been outstanding for a long time. The direct debits have not been investigated to establish what they related to. In addition, the Board of Survey Certificate as at 30 June 2018 reflect cash

Report of the Auditor-General on the Financial Statements of State Department for Culture and Heritage for the year ended 30 June 2018

in hand balance for the recurrent cashbook of Kshs.232,979 which was omitted from the financial statements.

1.2 Development Cashbook

The development bank reconciliation statement for June 2018 reflect payments in cashbook not in bank statement of Kshs.1,595,042 that were outstanding for over 6 months but had not been reversed in the cashbook. Included in this figure was Kshs.1,505,042 relating to withholding tax deducted from suppliers that had not been remitted to Kenya Revenue Authority (KRA) as required. No explanation has been given for the failure to remit the withholding tax to the KRA.

1.3 Variance between IFMIS Generated Trial Balance and Financial Statements

The IFMIS generated trial balances differed with financial statements balances as follows:

Item	Codes		IFMIS Trial Balance Kshs.	Financial Statements Kshs.	Difference Kshs.
Bank Balances	6530000	Recurrent	2,503,714,337	85,244	2,503,629,093
	6540000	Development	246,408,366	3,654,746	242,753,620
	6550000	Deposits	43,903,947	14,267,774	29,636,173
Cash Balances	6580000	Cash in Hand	5,944,468,394	-	5,944,468,394
Training Expenses	2210700		110,151,452	95,642,452	14,509,000
Imprests	6710000/6740000/ 6760000/6780000		3,790,355	477,591	3,312,764
Deposits	7310000		3,788,070	14,267,774	-10,479,704
Total			8,856,224,921	128,395,581	8,727,829,340

In addition, district suspense amount of Kshs.3,585,690 has been omitted from the receivables under Note 11 on Accounts receivables district suspense balance of Kshs.125,418 to the financial statements.

The variances for the cash and bank, training expenses, imprest and deposit balances reflected in the financial statements of Kshs.18,007,764, Kshs.95,642,452, Kshs.477,591 and Kshs.14,267,774 respectively could not be confirmed.

In consequence, the accuracy, completeness and validity of the financial statements for the year ended 30 June 2018 could not be ascertained.

2. Pending Bills

Pending bills amounting to Kshs.25,716,485 chargeable to both the Recurrent and Development Vote 1133 were not settled during the year but were instead carried

forward to 2018/2019 financial year. Had these bills been cleared and charged to the Vote, the statement of receipts and payments for the State Department for Culture and Heritage for the year 2017/2018 would have reflected a deficit of Kshs.21,498,903 instead of a surplus of Kshs.4,217,582 now shown.

3. Accounts Payable

Included in the account payable balance of Kshs.14,267,774 is Kshs.1,706,793 recorded as EFT collections whose creditor details were not disclosed. In the absence of proper details the existence of Kshs.1,706,793 creditors is doubtful.

Further, the financial statement balance of Kshs.14,267,774 differed with the IFMIS balance of Kshs.3,131,795,830.30 resulting to unexplained variance of Kshs.3,117,528,056

In the circumstances, the accuracy of the accounts payable balances reflected in the financial statements of Kshs.14,267,774 could not be confirmed.

4. Transfers to Other Government Units

The statement of receipts and payments for the year ended 30 June 2018 reflect Kshs.2,817,534,350 in respect of transfers to other Government Units. However, the entities confirmed receipts totalling Kshs.1,416,648,100 against respective amounts of Kshs.1,483,183,950 as analysed in Note 6 to the financial statements:

Government Unit	Financial statements Kshs.	Beneficiary Confirmation Kshs.	Variance Kshs.
Kenya Culture Centre	40,000,000	52,500,000	(12,500,000)
Kenya Film Classification Board	368,354,600	366,754,600	1,600,000
National Museum of Kenya	1,008,396,750	1,025,893,500	(17,496,750)
National Product Industry	17,150,000	18,750,000	(1,600,000)
Kenya Film School	49,266,600	-	49,266,600
Total	1,483,167,950	1,416,648,100	

The variances have not been reconciled or explained. Further, expenditure returns or financial statements for the full amount on National Product Industry of Kshs.18,750,000 have not been provided.

As a result, the accuracy and validity of the total transfers to other Government units of Kshs.2,817,534,350 reflected in the financial statements as at 30 June 2018 could not be confirmed.

5. Acquisition of Assets

The statement of receipts and payments reflects Kshs.45,002,622 in respect of acquisition of assets for the year ended 30 June 2018. However, a review of the

related payment records disclosed that only assets worth Kshs.32,505,872 could be confirmed. Further, assets worth Kshs.25,140,000 were omitted from the financial statements as indicated below:

5.1 33 Seater Bus

The financial statements reflect a nil balance in respect of additions of motor vehicles while a 33-seater bus was bought during the year under review at a cost of Kshs.5,140,000. The existence, ownership, safety, valuation and custody of the bus remains doubtful as at 30 June 2018.

5.2 Integrated Records Management System (IRMS)

The State Department had a development budget of Kshs.50,000,000 for the purpose of establishing an Integrated Record Management System (IRMS). Included in this amount were other equipment purchased such as a server, scanners, computers, laptops and furniture worth Kshs.20 million which were not supported with itemized schedules to enable verification of same. Further, the amount of Kshs.20 million was omitted in the acquisition of assets total balance of Kshs.45,002,622 for the year under review.

In the circumstances, the accuracy, validity and completion of the acquisition of assets total balance of Kshs.45,002,622 could not be confirmed for the year ended 30 June 2018.

6.0 Pan African Organization of Film Maker (FEPACI)

A Memorandum of Understanding (MOU) was signed on 23 December 2013 between the then Ministry of Sports, Culture and the Arts and the Pan African Federation of Film Makers (FEPACI). According to the MOU, the Ministry was to provide financial resources at Kshs.84,000,000 annually for four (4) years with effect from 2014/2015 in respect of management and operations of the Secretariat Office in Kenya. The funds were to be disbursed and utilized under the terms and conditions governing the management of public funds.

As at the time of audit carried out in December 2018, the Ministry had disbursed a total of Kshs.334,421,573 as shown below:

Financial year	Amount Kshs.
2014/2015	85,985,637
2015/2016	64,000,000
2016/2017	84,681,554
2017/2018	99,754,382
Total	334,421,573

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

6.1 Unauthorized Bank Account

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

6.2 Closure of FEPACI Operations in Kenya

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

6.3 Procurement of Good and Services

An audit review of FEPACI expenditure revealed that an amount of Kshs.23,710,787 was not supported as detailed in the attached Appendix 1. Further, FEPACI did not prepare procurement plans during the four years of operation as required by Section 53 (2) of the Public Procurement and Asset Disposal Act, 2015. In the circumstances, the propriety of the expenditure incurred of Kshs.23,710,783 could not be confirmed.

6.4 Irregular Per Diem Payments to a Consultant

An amount of Kshs.928,881 was paid to a Mr Nderitu Muriithi being per diem and airfare while attending FEPACI meetings in South Africa. However, it was noted that the payee was a consultant and therefore did not qualify for per diem payments as listed below:

Date	Cheque No.	Payee	Details	Amount Kshs.
27/10/2015	509 & 483	Mr. Nderitu Muriithi	Travel to Johannesburg South Africa	579,627
25/9/2015	463	Mr. Nderitu Muriithi	Trip to South Africa	331,254
Total				928,881

The payment was therefore ineligible and should be refunded back to the State Department.

6.5 Audit of FEPACI Financial Statements by a Private Firm

FEPACI did not submit accounts for audit by the Auditor General as required by Section 81(4) of the PFM Act, 2012 despite a clear disclosure in the memorandum of understanding that funds so disbursed were to be utilized under the terms and conditions governing the management of public funds. As a result, during the four (4) years of operations, FEPACI hired a private firm and paid audit fees totalling Kshs.3,289,594 without seeking approval of the Auditor General. The amount is not a proper charge to public funds.

In view of the foregoing, the four year operations of FEPACI have not been within the Public Finance Management Act, 2012 and the accountability of the Kshs.334,421,573 disbursed to the secretariat could not be confirmed as at 30 June 2018.

7.0 Compensation of Employees

During the year under review, the compensation of employees costs increased from Kshs.150,508,146 in 2016/2017 to Kshs.270,004,366 resulting to an unexplained difference of Kshs.119,496,220 or 79.3% increase. The huge increase has not been explained or justified by the management.

Unresolved Prior Year Audit Matters

1. Uzalendo Festival and Renovation of Three (3) Monuments

As previously reported, an amount of Kshs.28 Million was disbursed to the National Museums of Kenya by the State Department of Culture and Arts to finance Uzalendo Festival which was to be held at Uhuru Gardens for three (3) days from 10 December, 2016 at a cost of Kshs.20 Million while the balance of Kshs.8 million was to cater for the renovation of several monuments.

The receipts and invoices to support the total expenditure of Kshs.28 million were not availed for audit. A review of the position in 2017/2018 revealed that the supporting document were still outstanding.

2. Unsupported Pending Bill

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

To date, the validity and propriety of the expenditure of Kshs.6,782,758 cannot be confirmed.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there were no Key Audit Matters to communicate in my report.

Other Matter

Budget and Budgetary Performance

1. Receipts

Actual revenue realized amounted to Kshs.3,548,177,895 against a budget of Kshs.3,580,611,123 resulting to a shortfall of Kshs.32,433,228 or 1%.

Receipts	Budget Kshs.	Actual Kshs.	Excess/(Shortfall) Kshs.	Variance %
Tax Receipts	8,600,000	8,600,000	-	-
Exchequer releases	3,570,011,123	3,537,631,985	(32,379,138)	17
Other Releases	2,000,000	1,945,910	(54,090)	3
Total	3,580,611,123	3,548,177,895	(32,433,228)	1

The shortfall in budgeted receipts of Kshs.32,433,228 implies that some activities of the State Department were not achieved as planned.

2. Expenditure

Actual expenditure amounted to Kshs.3,543,960,313 against the approved budget of Kshs.3,580,611,123 resulting in an under expenditure of Kshs.36,650,810 or 1% as follows:

Expenditure	Budget Kshs.	Actual Kshs.	Over/(Under) Kshs.	Variance %
Compensation of employees	270,217,896	270,004,366	213,530	0
Use of goods and services	433,887,820	400,487,058	33,400,762	8
Transfers to other Government units	2,814,157,561	2,817,534,350	(3,376,789)	0
Other grants and transfers	1,045,000	1,045,000		0
Social Security Benefits	11,607,080	9,886,918	1,720,162	15
Acquisition of assets	49,695,766	45,002,622	4,693,144	8
Total	3,580,611,123	3,543,960,314	36,650,809	1

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

REPORT ON COMPLIANCE WITH LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to going concern and using the applicable basis of accounting unless the National Government either intends to liquidate the State Department or to 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 financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

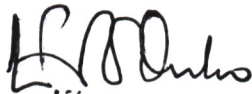
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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

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

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

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

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



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

Nairobi

11 January 2019

Appendix 1

Unsupported Expenditures

Date	Payment Voucher or Cheque No	Payee	Details	Amount Kshs.	Missing Documents
25/9/2015	Cheque No. 476	Tamarind Translations	Translation of various documents	1,527,124	-LSO -GRN -Delivery Note -Inspection and Acceptance Certificate
Various	Various	M/s La Paper Supplies Co. Ltd.	Supply of stationery	171,680	-LPO -GRN -Deliver notes -Inspection and Acceptance Certificate.
14/1/2016 and 25/1/2016	Payment voucher	M/s Speed Bird Travel & Safaris Ltd.	Air travel for FEPACI Secretariat to Addis Ababa	587,500	- Quotations - Air Tickets - Boarding Passes -Copies of Passports
08/07/2015	Cheque No. 420	Impact by Design	Event Management	590,018	-Contract documents
27/2/2017	Cheque No. 00108	M/s Speed Bird Travel & Safaris Ltd.	Air fare for Angela Martins and Dr. Kassim	65,790	-Invitation Letters -Travel Documents
10/2/2017	Payment Voucher No. 1054 Cheque No. 001054	Ecocapp Capital	Event Management for a fund raiser event.	4,500,000	-Contract Documents
14/11/2016	Payment Voucher No. 973	Communications Pathways	Accommodation and Conferencing	7,555,000	-Itinerary and boarding passes. -Facility Documents.
Various	Various	AAR Insurance	Medical Insurance	1,590,296	Existing Contract not availed
Various	1116	ECOCAPP Capital	Fundraising and establishment of Africa Audiovisual & Cinema Commission.	6,212,500	-Tender documents -Quotations -Evaluation minutes -Reports of work done
Total				23,710,787	

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


Reports and Financial Statements


For the year ended June 30, 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017/2018 Kshs	2016/2017 Kshs
RECEIPTS			
Tax Revenues	1	8,600,000	8,600,000
Transfers from National Treasury	2	3,537,631,985	3,407,000,000
Other Revenues	3	1,945,910	1,483,742
TOTAL REVENUES		3,548,177,895	3,417,083,742
PAYMENTS			
Compensation of Employees	4	270,004,366	150,508,146
Use of goods and services	5	400,487,058	624,253,492
Transfers to Other Government Units	6	2,817,534,350	2,496,004,623
Other grants and transfers	7	1,045,000	1,045,000
Social Security Benefits	8	9,886,918	-
Acquisition of Assets	9	45,002,622	135,805,512
TOTAL PAYMENTS		3,543,960,313	3,407,616,773
SURPLUS/DEFICIT		4,217,582	9,466,969

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.9.2018 and signed by:


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

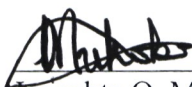

Wilson Okiro Ondeng
Ag. Head of Accounting Unit

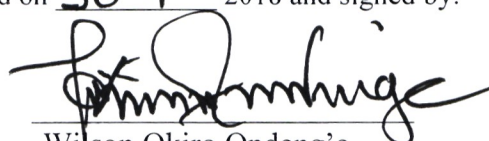
MINISTRY SPORTS, CULTURE AND HERITAGE
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For the year ended June 30, 2018

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017/2018 Kshs	2016/2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	18,007,764	22,073,610
Cash Balances	10B	-	311,570
Total Cash And Cash Equivalents		18,007,764	22,385,180
Accounts Receivables - Outstanding Imprest and Clearence Accounts	11	477,591	2,056,805
TOTAL FINANCIAL ASSETS		18,485,355	24,441,985
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	14,267,774	14,975,016
NET FINANCIAL ASSETS		4,217,582	9,466,969
REPRESENTED BY			
Fund balance b/fwd	13	9,466,969	-
Prior year adjustments	14	(9,466,969)	-
Surplus/Defict for the year		4,217,582	9,466,969
NET FINANCIAL POSSITION		4,217,582	9,466,969

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.9.2018 and signed by:


 Josephtha O. Mukobe, (Ms), CBS
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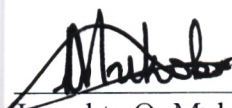

 Wilson Okiro Ondeng'e
 Ag. Head of Accounting Unit

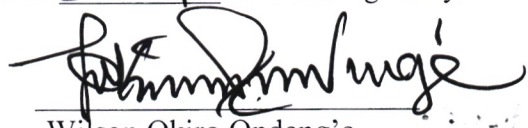
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VII. STATEMENT OF CASH FLOWS

	Note	2017/2018 Kshs	2016/2017 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	8,600,000	8,600,000
Transfers from National Treasury	2	3,537,631,985	3,407,000,000
Other Revenues	3	1,945,910	1,483,742
		3,548,177,895	3,417,083,742
Payments for operating expenses			
Compensation of Employees	4	270,004,366	150,508,146
Use of goods and services	5	400,487,058	624,253,492
Transfers to Other Government Units	6	2,817,534,350	2,496,004,623
Other grants and transfers	7	1,045,000	1,045,000
Social Security Benefits	8	9,886,918	-
Adjusted for:			
Changes in receivables		1,579,214	- 2,056,805
Changes in payables		- 707,242	14,975,016
Adjustments during the year	14	- 9,466,969	-
Net cashflow from operating activities		40,625,206	158,190,692
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(45,002,622)	(135,805,512)
Net cash flows from Investing Activities		(45,002,622)	(135,805,512)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		4,377,416	22,385,180
Cash and cash equivalent at BEGINNING of the year		22,385,180	-
Cash and cash equivalent at END of the year		18,007,764	22,385,180

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.9.2018 and signed by:


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


Wilson Okiro Ondeng'e
Ag. Head of Accounting Unit

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

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	4,300,000	4,300,000	8,600,000	8,600,000	-	100%
Proceeds from Domestic and Foreign Grants	20,989,005	(20,989,005)	-	-	-	0%
Exchequer releases	2,023,047,943	1,546,963,180	3,570,011,123	3,537,631,985	32,379,138	99%
Other Receipts	1,000,000	1,000,000	2,000,000	1,945,910	54,090	97%
Total Receipts	2,049,336,948	1,531,274,175	3,580,611,123	3,548,177,895	32,433,228	99%
Payments						
Compensation of Employees	126,358,948	143,858,948	270,217,896	270,004,366	213,530	100%
Use of goods and services	265,321,450	168,566,370	433,887,820	400,487,058	33,400,762	92%
Transfers to Other Government Units	1,527,466,505	1,286,691,056	2,814,157,561	2,817,534,350	(3,376,789)	100%
Other grants and transfers	522,500	522,500	1,045,000	1,045,000	-	100%
Social Security Benefits	2,553,540	9,053,540	11,607,080	9,886,918	1,720,162	85%
Acquisition of Assets	106,125,000	(56,429,234)	49,695,766	45,002,622	4,693,144	91%
Grand Total	2,028,347,943	1,552,263,180	3,580,611,123	3,543,960,313	36,650,810	99%
Surplus/Deficit	20,989,005	(20,989,005)	0	4,217,582	(4,217,582)	

Notes: -

Underutilisation of 0% on proceeds from domestic and foreign grants was as a result of reduction in the supplementary budget during the year.

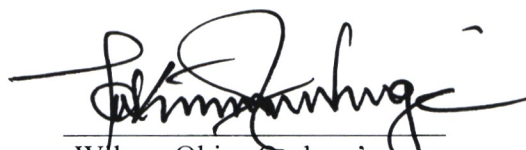
Underutilization of 85% on social security benefits was as a result of late submission of gratuity claims for payments.

Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The entity financial statements were approved on 30.9. 2018 and signed by:



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



Wilson Okiro Ondeng'e
Ag. Head of Accounting Unit

MINISTRY SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR CULTURE AND HERITAGE
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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

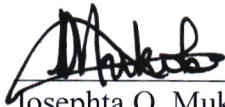
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	Utilisation Difference to
	a	b	c=a+b	d	e=d-c	f=d/c %
Tax Receipts	4,300,000	4,300,000	8,600,000.00	8,600,000	0	100%
Exchequer releases	1,499,558,938	1,520,516,358	3,020,075,296.00	2,989,531,985	30,543,311	99%
Other Receipts	1,000,000	1,000,000	2,000,000.00	1,945,910	54,090	97%
Total Receipts	1,504,858,938	1,525,816,358	3,030,675,296	3,000,077,895	30,597,401	99%
PAYMENTS						
Compensation of Employees	126,358,948	143,858,948	270,217,896	270,004,366	213,530	100%
Use of goods and services	265,321,450	168,566,370	433,887,820	400,487,058	33,400,762	92%
Transfers to Other Government Units	1,103,977,500	1,199,877,500	2,303,855,000	2,307,231,800	(3,376,800)	100%
Other grants and transfers	522,500	522,500	1,045,000	1,045,000	0	100%
Social Security Benefits	2,553,540	9,053,540	11,607,080	9,886,918	1,720,162	85%
Acquisition of Assets	6,125,000	3,937,500	10,062,500		10,062,500	0%
Grand Total	1,504,858,938	1,525,816,358	3,030,675,296	2,988,655,141	42,020,155	99%
Surplus/Deficit	0	0	0	11,422,754	(11,422,754)	

Notes: -

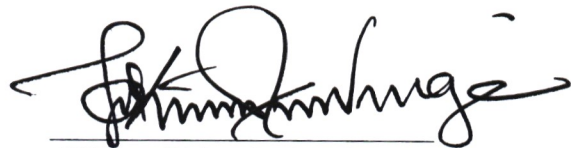
Underutilisation on Acquisition of Assets of 0% was as a result of long procurement process.
Underutilization of 85% on social security benefits was as a result of late submission of gratuity claims for payments

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)

The entity financial statements were approved on 30.9. 2018 and signed by:



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



Wilson Okiro Ondeng'e
Ag. Head of Accounting Unit

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

MINISTRY SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR CULTURE AND HERITAGE
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Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Comparable Basis d	Utilisation Difference e=c-d	Utilisation f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	20,989,005	(20,989,005)	-	-	-	0%
Exchequer releases	523,489,005	26,446,822	549,935,827	548,100,000	1,835,827	100%
Total Receipts	544,478,010	5,457,817	549,935,827	548,100,000	1,835,827	100%
Payments						
Transfers to Other Government Units	423,489,005	86,813,556	510,302,561	510,302,550	11	100%
Acquisition of Assets	100,000,000	(60,366,734)	39,633,266	36,436,592	3,196,674	92%
Grand Total	523,489,005	26,446,822	549,935,827	546,739,142	3,196,685	99%
Surplus/Deficit	20,989,005	(20,989,005)	-	1,360,858	(1,360,858)	

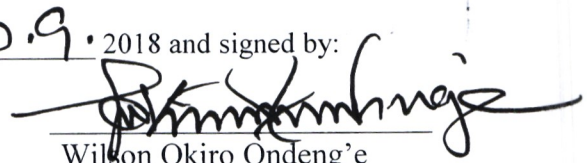
Notes:

Underutilisation of 0% on proceeds from domestic and foreign grants was as a result of reduction in the supplementary budget during the year.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)

The entity financial statements were approved on 30.9.2018 and signed by:


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


 Wilson Okiro Ondeng'e
 Ag. Head of Accounting Unit

MINISTRY SPORTS, CULTURE AND HERITAGE
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 30th June, 2018 Kshs	Adjustments Kshs	Final Budget 30th June, 2018 Kshs	Actual on comparable basis 30th June, 2018 Kshs	utilization difference Kshs
Culture	1,551,386,575		1,551,386,575	1,537,381,219	14,005,356
Conservation of Heritage	1,070,794,250		1,070,794,250	1,069,188,499	1,605,751
Public Records and Archives Management	134,331,831		134,331,831	128,271,118	6,060,713
Development and Promotion of culture	250,430,292		250,430,292	245,136,564	5,293,728
Promotion of Kenya Music and Dance	95,830,202		95,830,202	94,785,038	1,045,164
The Arts	722,650,701		722,650,701	706,739,877	15,910,824
Film Services	722,650,701		722,650,701	706,739,877	15,910,824
Library services	1,146,570,335		1,146,570,335	1,144,657,550	1,912,785
Library services	1,146,570,335		1,146,570,335	1,144,657,550	1,912,785
General Administration, planning and support services	160,003,512		160,003,512	155,181,668	4,821,844
General Administration, planning and support services	160,003,512		160,003,512	155,181,668	4,821,844
TOTAL	3,580,611,123	0	3,580,611,123	3,543,960,313	36,650,810

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

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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 entity 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 entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

SIGNIFICANT ACCOUNTING POLICIES

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 entity.

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External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

Other receipts

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

b) Recognition of payments

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

Compensation of employees

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

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SIGNIFICANT ACCOUNTING POLICIES

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.

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

5. Cash and cash equivalents

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

Restriction on cash

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

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Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs.14,267,774 compared to Kshs. 14,975,016 in prior period as indicated on note 12

There were no other restrictions on cash during the year

6. Accounts Receivable

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

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

TAX REVENUES		
	2017-2018	2016-2017
	Kshs	Kshs
Taxes on Goods and Services	8,600,000	8,600,000
TOTAL	8,600,000	8,600,000

2 EXCHEQUER RELEASES

EXCHEQUER RELEASES		
Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	579,423,650	538,000,000
Total Exchequer Releases for quarter 2	1,159,390,000	909,200,000
Total Exchequer Releases for quarter 3	892,001,300	638,800,000
Total Exchequer Releases for quarter 4	906,817,035	1,321,000,000
TOTAL	3,537,631,985	3,407,000,000

(Budgeted exchequer was ksh. 3,570,011,123 versus received exchequer of ksh. 3,537,631,985 leading to a short of ksh. 32,379,138)

3 OTHER REVENUES

OTHER REVENUES		
	2017-2018	2016-2017
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	1,945,910	1,483,742
TOTAL	1,945,910	1,483,742

4 COMPENSATION OF EMPLOYEES

COMPENSATION OF EMPLOYEES		
	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	174,048,157	86,453,525
Basic wages of temporary employees	2,999,999	2,983,128
Personal allowances paid as part of salary	92,956,209	61,071,493
TOTAL	270,004,366	150,508,146

**MINISTRY SPORTS, CULTURE AND HERITAGE
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5 USE OF GOODS AND SERVICES

USE OF GOODS AND SERVICES		
	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	6,734,641	5,273,730
Communication, supplies and services	3,441,939	18,477,562
Domestic travel and subsistence	74,067,494	59,497,062
Foreign travel and subsistence	13,143,699	13,433,750
Printing, advertising and information supplies & services	15,033,691	80,441,842
Rentals of produced assets	38,619,373	84,164,736
Training expenses	95,642,452	60,078,898
Hospitality supplies and services	23,967,390	46,351,312
Specialised materials and services	81,309,159	155,006,439
Office and general supplies and services	7,000,668	34,902,575
Other operating expenses	12,950,309	26,835,685
Routine maintenance – vehicles and other transport equipment	12,031,961	8,334,741
Routine maintenance – other assets	4,067,617	25,186,672
Fuel Oil and Lubricants	12,476,664	6,268,490
TOTAL	400,487,058	624,253,492

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities		
Capital Grants to Government Agencies	2,307,231,800	2,110,857,350
Capital Grants to Government Agencies	510,302,550	385,147,273
TOTAL	2,817,534,350	2,496,004,623

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

The above transfers were made to the following self-reporting entities in the year:			
Description	Recurrent Development		2017-2018
	Kshs	Kshs	
Transfers to SAGAs and SCs			
Kenya Cultural Centre	40,000,000	-	40,000,000
Kenya Film Commission	109,422,000	-	109,422,000
Kenya Film Classification Board	355,854,600	12,500,000	368,354,600
Kenya National Library Services	671,778,400	445,666,000	1,117,444,400
Institute of Primate Research	23,500,000	-	23,500,000
National Museum Of kenya	965,900,000	42,496,750	1,008,396,750
National Product Industry	17,150,000	-	17,150,000
Kenya Film School	39,626,800	9,639,800	49,266,600
FEPACT	84,000,000	-	84,000,000
TOTAL	2,307,231,800.00	510,302,550	2,817,534,350

Find confirmed amounts with the recipient entities attached as an Appendix to this financial statement. However ksh. 49,266,600 relates Kenya Film School which is not self reporting but its expenditures are incurred at the state Departmental level.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 OTHER GRANTS AND TRANSFERS

OTHER GRANTS AND OTHER PAYMENTS		
	2017-2018	2016-2017
	Kshs	Kshs
Membership dues and subscriptions to international organizations	1,045,000	1,045,000
Total	1,045,000	1,045,000

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

8. SOCIAL SECURITY BENEFITS

SOCIAL SECURITY BENEFITS		
	2017-2018	2016-2017
	Kshs	Kshs
Government pension and retirement benefits	9,886,918	-
TOTAL	9,886,918	-

9. ACQUISITION OF ASSETS

ACQUISITION OF ASSETS		
	2017-2018	2016-2017
	Kshs	Kshs
Refurbishment of Buildings	31,196,730	11,992,244
Construction and Civil Works	-	31,998,304
Purchase of Vehicles and Other Transport Equipment	-	15,990,630
Purchase of Office Furniture and General Equipment	3,749,999	-
Purchase of Specialised Plant, Equipment and Machinery	7,966,093	74,174,834
Rehabilitation and Renovation of Plant, Machinery and Equip.	2,089,800	1,649,500
Sub Total	45,002,622	135,805,512
Financial Assets		
TOTAL	45,002,622	135,805,512

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts

Bank Accounts					
Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2017-2018	2016-2017
				Kshs	Kshs
Central Bank of Kenya, 1000302358, KShs	Ksh	Reccurent	-	85,244	4,909,786
Central Bank of Kenya, 1000302369, KShs	Ksh	Development	-	3,654,746	2,188,808
Central Bank of Kenya, 1000302607, KShs	Ksh	Deposit	-	14,267,774	14,975,016
Total				18,007,764	22,073,610

10B: CASH IN HAND

Cash in hand					
				2017-2018	2016-2017
				Kshs	Kshs
Cash in Hand – Held in domestic currency				-	311,570
TOTAL				-	311,570

Cash in hand should also be analysed as follows:					
				2017-2018	2016-2017
				Kshs	Kshs
Headquarters, Kencom Hse Building, Cashoffice				-	311,570
TOTAL				-	311,570

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

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Outstanding Imprests		
Description	2017-2018	2016-2017
	Kshs	Kshs
Government Imprests	326,800	2,018,572
Salary advances	25,373	38,233
District suspense	125,418	-
TOTAL	477,591	2,056,805

(Find attached breakdown of the outstanding imprest below)

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Evans Ombongi	10/5/2018	251,800	-	251,800
Hassan Bonaya	15/08/2017	35,200	-	35,200
Richard Mogambi	18/05/2018	39,800	-	39,800
Total			-	326,800

12. ACCOUNTS PAYABLE

Accounts Payables		
	2017-2018	2016-2017
	Kshs	Kshs
Deposits	-	3,968,760
Rententions	14,267,774	11,006,257
TOTAL	14,267,774	14,975,016

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

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13. BALANCE BROUGHT FORWARD

BALANCES BROUGHT FORWARD		
	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	22,073,610	-
Cash in hand	311,570	-
Receivables - Outstanding Imprests	2,056,805	-
Payables - Deposits	(14,975,016)	-
TOTAL	9,466,969	-

14. PRIOR YEAR ADJUSTMENTS

PRIOR YEAR ADJUSTMENTS		
Description of the error	2017-2018	2016-2017
	Kshs	Kshs
Adjustments on bank account balances	(9,466,969)	-
TOTAL	(9,466,969)	-

15. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the State Department of Arts and Culture.

- State Corporations and Semi-Autonomous Government Agencies.

RELATED PARTY DISCLOSURES		
	2017-2018	2016-2017
	Kshs	Kshs
Key Management compensation	-	-
Transfers to other State Corporations and Semi-Autor	2,817,534,350	2,496,004,623

STATE DEPARTMENT FOR CULTURE AND HERITAGE

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16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)-Pending Bills

Description	2017 – 2018		2016 – 2017	
	Kshs		Kshs	
Supply of goods	10,000,000		5,016,645	
Supply of services	15,716,484		4,846,019	
	25,716,484		9,860,264	

16.2: PENDING STAFF RECEIVABLES (See Annex 2)-Outstanding Imprests

	2017-2018		2016-2017	
	Kshs		Kshs	
Senior management	-		640,225	
Middle management	251,800		620,950	
Unionisable employees	75,000		757,397	
TOTAL	326,800		2,018,572	

16.3: OTHER PENDING PAYABLES (See Annex 3)-Retentions and General Deposits

	2017-2018		2016-2017	
	Kshs		Kshs	
Amounts due to third parties	14,267,774		14,975,016	
TOTAL	14,267,774		14,975,016	

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE-PENDING BILLS (Attached)
ANNEX 2 - ANALYSIS OF OUTSTANDING IMPREST (Attached)
ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES (Attached)
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	11,992,244	31,196,730	0	43,188,974
Transport equipment	47,988,934	0	0	47,988,934
Office equipment, furniture and fittings	0	3,749,999	0	3,749,999
Other Machinery and Equipment	75,824,334	10,055,893	0	85,880,227
Total	135,805,512	45,002,622	0	180,808,134

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



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1133-State Department for Arts and Culture

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

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	8,600,000.00	8,600,000.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		8,600,000.00	8,600,000.00

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	3,537,631,985.00	3,407,000,000.00
TOTAL		3,537,631,985.00	3,407,000,000.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

Description	Recurrent Development		2017-2018 Kshs
	Kshs	Kshs	
Transfers to SAGAs and SCs			
Kenya Cultural Centre	40,000,000	-	40,000,000
Kenya Film Commission	109,422,000	-	109,422,000
Kenya Film Classification Board	355,854,600	12,500,000	368,354,600
Kenya National Library Services	671,778,400	445,666,000	1,117,444,400
Institute of Primate Research	23,500,000	-	23,500,000
National Museum Of kenya	965,900,000	42,496,750	1,008,396,750
National Product Industry	17,150,000	-	17,150,000
Kenya Film School	39,626,800	9,639,800	49,266,600
FEPACI	84,000,000	-	84,000,000
TOTAL	2,307,231,800.00	510,302,550	2,817,534,350

ANNEX 6- REPORTS GENERATED FROM IFMIS

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

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

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	35107 00	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	45102 00	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	45307 00	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	1,945,910.00	1,483,742.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,945,910.00	1,483,742.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110110	174,048,157.35	86,453,524.75
Basic Wages - Temporary Employees	2110210	2,999,999.25	2,983,127.60
Personal Allowances paid as part of Salary	2110300	92,956,209.20	61,071,493.30
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		270,004,365.80	150,508,145.65

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	6,734,640.90	5,273,730.00
Communication, Supplies and Services	2210200	3,191,939.40	18,477,561.65
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	74,067,494.40	58,997,461.70
Foreign Travel and Subsistence, and other transportation costs	2210400	12,793,699.25	13,359,144.60
Printing, Advertising and Information Supplies and Services	2210510	12,705,891.20	80,425,941.95
Rentals of Produced Assets	2210600	36,439,372.60	84,164,736.00
Training Expenses	2210700	110,151,452.30	59,847,772.50
Hospitality Supplies and Services	2210800	21,681,389.85	46,151,512.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	77,794,158.60	154,700,638.25
Office and General Supplies and Services	2211100	6,450,468.00	34,872,574.55
Fuel Oil and Lubricants	2211200	12,026,684.00	6,172,730.40
Other Operating Expenses	2211300	11,300,309.00	26,815,685.50
Routine Maintenance - Vehicles	2220100	11,081,961.05	8,334,740.90
Routine Maintenance - Other Assets	2220200	4,067,617.00	25,186,671.90
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		400,487,057.55	622,780,901.90

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	2520010	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	2,307,231,800.00	2,110,857,350.00
Capital Grants to Government Agencies and other Levels of Government	2630200	510,302,550.00	385,147,273.00
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
TOTAL		2,817,534,350.00	2,496,004,623.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	1,045,000.00	1,045,000.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		1,045,000.00	1,045,000.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits-	2710100	9,886,918.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		9,886,918.00	0.00

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	31,196,730.00	11,992,244.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	31,998,304.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	15,990,630.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	3,749,999.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	7,966,093.00	74,174,834.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	2,089,800.00	1,649,500.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		45,002,622.00	135,805,512.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	2,503,714,337.35	2,243,542,636.80
Development Bank Accounts	6540000	246,408,365.55	82,108,365.55
Deposit Bank Account	6550000	43,903,947.45	41,623,947.45
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		2,794,026,650.35	2,367,274,949.80

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	5,944,468,394.15	2,302,971,112.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		5,944,468,394.15	2,302,971,112.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	25,373.35	38,233.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	207,000.00	486,920.00
Government Imprests	6760000	3,432,563.50	491,472.00
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	125,417.75	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		3,790,354.60	1,016,625.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	3,968,760.00	3,968,760.00
Deposits	7310000	3,788,070.40	15,281,657.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	3,124,038,999.90	(94,451,029.25)
TOTAL		3,131,795,830.30	(75,200,612.25)

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(2,367,274,949.80)	0.00
Opening Balance Cash	22B	2,302,971,112.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	42,785.00	0.00
Opening Balance - Deposits	24	75,200,612.25	0.00
TOTAL		10,939,559.45	0.00



Trial Balance

Entity: 1133-State Department for Arts and Culture

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1140511 Licences under the Communications Act	0.00	8,600,000.00	0.00	8,600,000.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	8,600,000.00	0.00	8,600,000.00
1140000 Taxes on Goods and Services	0.00	8,600,000.00	0.00	8,600,000.00
1420329 Educational Visits Fees	0.00	1,945,910.00	0.00	1,483,742.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,945,910.00	0.00	1,483,742.00
1420000 Sales of Goods and Services	0.00	1,945,910.00	0.00	1,483,742.00
2110101 Basic Salaries - Civil Service	174,048,157.35	0.00	86,453,524.75	0.00
2110100 Basic Salaries - Permanent Employees	174,048,157.35	0.00	86,453,524.75	0.00
2110202 Casual Labour - Others	2,999,999.25	0.00	2,983,127.60	0.00
2110200 Basic Wages - Temporary Employees	2,999,999.25	0.00	2,983,127.60	0.00
2110301 House Allowance	68,450,101.20	0.00	33,222,393.85	0.00
2110309 Special Duty Allowance	3,656,819.50	0.00	3,597,410.35	0.00
2110311 Transfer Allowance	568,206.00	0.00	503,628.00	0.00
2110314 Transport Allowance	16,849,206.50	0.00	20,429,192.10	0.00
2110315 Extremeous Allowance	1,921,473.00	0.00	1,893,077.00	0.00
2110320 Leave Allowance	1,510,403.00	0.00	1,425,792.00	0.00
2110300 Personal Allowances paid as part of Salary	92,956,209.20	0.00	61,071,493.30	0.00
2110000 Wages and Salary Contributions	270,004,365.80	0.00	150,508,145.65	0.00
2210101 Electricity	4,352,855.50	0.00	4,280,212.55	0.00
2210102 Water and Sewerage Charges	2,381,785.40	0.00	993,517.45	0.00
2210100 Utilities, Supplies and Services	6,734,640.90	0.00	5,273,730.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,667,725.40	0.00	6,151,471.55	0.00
2210202 Internet Connections	357,015.00	0.00	898,826.10	0.00
2210203 Courier & Postal Services	167,199.00	0.00	11,427,264.00	0.00
2210200 Communication, Supplies and Services	3,191,939.40	0.00	18,477,561.65	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	12,463,662.15	0.00	11,191,300.30	0.00
2210302 Accommodation - Domestic Travel	18,890,694.25	0.00	11,992,796.70	0.00
2210303 Daily Subsistence Allowance	15,514,752.00	0.00	9,610,622.70	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	365,344.00	0.00	46,342.00	0.00
2210307 Passage & Transfer Expenses	559,970.00	0.00	1,050,400.00	0.00
2210308 Local Presidential Visits	26,169,981.00	0.00	25,004,125.00	0.00
2210309 Field Allowance	73,091.00	0.00	101,875.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	74,067,494.40	0.00	58,997,461.70	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	5,703,907.40	0.00	3,938,271.00	0.00
2210402 Accommodation	5,123,728.95	0.00	5,691,024.00	0.00
2210403 Daily Subsistence Allowance	1,916,062.90	0.00	3,722,349.60	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	50,000.00	0.00	7,500.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation Costs	12,793,699.25	0.00	13,359,144.60	0.00
2210501 International News Services	180,852.00	0.00	113,800.00	0.00
2210502 Publishing & Printing Services	1,819,923.00	0.00	4,696,657.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,368,913.20	0.00	1,268,294.00	0.00
2210505 Trade Shows and Exhibitions	9,286,203.00	0.00	74,347,190.95	0.00
2210506 Purchase of Curios	50,000.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	12,705,891.20	0.00	80,425,941.95	0.00
2210602 Payment of Rents and Rates - Residential	0.00	0.00	425,900.00	0.00
2210603 Rents and Rates -	36,115,797.60	0.00	83,310,162.00	0.00

Account No and Description	Debit	Credit	Current Period	Debit	Credit	Previous period
Non-Residential						
220604 Hire of Transport Equipment	323,575.00			428,674.00		0.00
221050 Rentals of Produced Assets	36,439,372.60			84,164,736.00		0.00
221071 Travel Allowance	1,903,383.60			5,312,800.00		0.00
2210703 Production and Printing of Training Materials	531,139.00			307,025.00		0.00
2210704 Hire of Training Facilities and Equipment	698,500.00			2,670,311.90		0.00
2210705 Field Training Attachments	50,000.00			31,200.00		0.00
2210706 Book Allowance	527,400.00			658,830.00		0.00
2210707 Project Allowance	278,300.00			530,600.00		0.00
2210711 Tuition Fees Allowance	1,615,225.00			694,317.50		0.00
2210799 Training Expenses - Other (Bud	104,960,104.70			49,642,688.10		0.00
2210700 Training Expenses	110,151,452.30			59,847,772.50		0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	7,460,570.00			12,515,082.00		0.00
2210802 Boards, Committees, Conferences and Seminars	7,359,470.85			16,614,990.00		0.00
2210805 National Celebrations	6,611,409.00			18,774,330.00		0.00
2210809 Board Allowance	250,000.00			247,100.00		0.00
2210800 Hospitally Supplies and Servi	21,681,369.85			46,151,512.00		0.00
2211001 Medical Drugs	800,000.00			0.00		0.00
2211004 Fungicides, Insecticides and Sprays	152,118.00			256,015.00		0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	6,808,550.00			8,978,326.00		0.00
2211008 Laboratory Materials, Supplies	697,165.00			1,731,738.65		0.00
2211009 Education and Library Supplies and Small Equipment	20,521,758.60			32,191,381.45		0.00
221110 Supplies for Broadcasting and Information Services	526,553.00			330,000.00		0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	13,313,749.00			29,760,482.80		0.00
2211016 Purchase of Uniforms and Clothing - Staff	4,632,475.00			9,226,496.00		0.00
2211023 Supplies for Production	30,341,290.00			72,226,198.35		0.00
2211000 Specialised Materials and Supp	77,794,158.60			154,700,638.25		0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,803,054.00			28,380,854.00		0.00
2211102 Supplies and Accessories for Computers and Printers	2,295,764.00			3,944,745.95		0.00
2211103 Salary and Cleaning Materials, Supplies and Services	1,351,650.00			2,546,974.60		0.00
2211100 Office and General Supplies and Services	6,450,468.00			34,872,574.55		0.00
2211201 Refined Fuels and Lubricants for Transport	11,570,064.00			6,142,670.40		0.00
2211203 Refined Fuels and Lubricants -- Other	456,600.00			30,060.00		0.00
2211200 Fuel Oil and Lubricants	12,026,664.00			6,172,730.40		0.00
2211301 Bank Service Commission and Charges	13,450.00			19,750.00		0.00
2211305 Contracted Guards and Cleaning Services	5,545,119.00			6,024,167.00		0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	84,750.00			140,950.00		0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	100,000.00			238,400.00		0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	348,203.00			20,000.00		0.00
2211310 Contracted Professional Services	3,710,553.00			17,738,928.50		0.00
2211311 Contracted Technical Services	1,048,386.00			667,290.00		0.00
2211321 Parking charges	449,848.00			1,666,200.00		0.00
2211300 Other Operating Expenses	11,300,309.00			26,815,685.50		0.00
221000 Goods and Services	385,337,479.50			589,259,489.10		0.00
2220101 Maintenance Expenses - Motor Vehicles	11,081,961.05			8,334,740.90		0.00
2220100 Routine Maintenance - Vehicles	11,081,961.05			8,334,740.90		0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,965,525.00			14,589,968.50		0.00
2220202 Maintenance of Office Furniture and Equipment	446,665.00			695,421.50		0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,047,077.00			7,199,790.90		0.00

Account No and Description		Current Period		Previous period	
		Debit	Credit	Debit	Credit
2220209	Minor Alterations to Buildings	188 468 00	0 00	223 250 00	0 00
2220210	Maintenance of Computers, and Civil Works	416 750 00	0 00	2 478 241 00	0 00
2220212	Maintenance of Software, and Networks	23 200 00	0 00	0 00	0 00
2220200	Routine Maintenance of Communications Equipment	4 067 617 00	0 00	25 186 671 90	0 00
2220000	Routine Maintenance of Assets	15 149 578 05	0 00	33 521 412 80	0 00
2620141	International Organizations	1 045 000 00	0 00	1 045 000 00	0 00
2620100	Membership Fees and Dues and Subscriptions to International Organizations	1 045 000 00	0 00	1 045 000 00	0 00
2620000	Grants and Other Transfers to International Organizations	1 045 000 00	0 00	1 045 000 00	0 00
2630101	Current Grants to Semi-Autonomous Government Agencies	2 307 231 800 00	0 00	2 110 857 350 00	0 00
2630100	Current Grants to Government Agencies and other Levels of	2 307 231 800 00	0 00	2 110 857 350 00	0 00
2630201	Capital Grants to Government Agencies and other Levels of	510 302 550 00	0 00	385 147 273 00	0 00
2630200	Capital Grants to Government Agencies and other Levels of	510 302 550 00	0 00	385 147 273 00	0 00
2630000	Grants & Transfer To Other Govt. Units	2 817 534 350 00	0 00	2 496 004 623 00	0 00
2710102	Gratuity - Civil Servants	9 886 918 00	0 00	0 00	0 00
2710100	Government Pension and Retirement Benefits	9 886 918 00	0 00	0 00	0 00
2710000	Social Security Benefits	9 886 918 00	0 00	0 00	0 00
3110302	Refurbishment of Non-Residential Buildings	31 196 730 00	0 00	11 992 244 00	0 00
3110300	Refurbishment of Buildings	31 196 730 00	0 00	31 998 304 00	0 00
3110504	Other Infrastructure and Civil Works	0 00	0 00	31 998 304 00	0 00
3110500	Construction and Civil Works	0 00	0 00	31 998 304 00	0 00
3110701	Purchase of Motor Vehicles	0 00	0 00	15 990 630 00	0 00
3110700	Purchase of Vehicles and Other Transport Equipment	0 00	0 00	15 990 630 00	0 00
3111009	Purchase of other Office Equipment	3 749 999 00	0 00	0 00	0 00
3111000	Purchase of Office Furniture and General Equipment	3 749 999 00	0 00	0 00	0 00
3111107	Purchase of Laboratory Equipment	150 000 00	0 00	1 756 000 00	0 00
3111109	Purchase of Educational Aids and Related Equipment	3 368 500 00	0 00	2 681 379 00	0 00
3111111	Purchase of ICT Networking and Communication Equipment	4 212 593 00	0 00	68 408 250 00	0 00
3111112	Purchase of Software	235 000 00	0 00	1 329 205 00	0 00
3111100	Purchase of Specialised Plant, Equipment and Machinery	7 966 093 00	0 00	74 174 834 00	0 00
3111201	Overhaul of Plant, Machinery and Equipment	2 089 800 00	0 00	1 649 500 00	0 00
3111200	Rehabilitation and Renovation of Plant, Machinery and Equipment	2 089 800 00	0 00	1 649 500 00	0 00
3110000	Acquisition of Fixed Capital Assets	45 002 622 00	0 00	135 805 512 00	0 00
6520103	DISTRICT CASH FUND DEPOSIT A/C	0 00	0 00	0 00	0 00
6520100	Treasury Bank Accounts	0 00	0 00	0 00	0 00
6520000	Treasury Bank Accounts (Erteguer and CRF Accounts)	0 00	0 00	0 00	0 00
6530101	Ministry HQ Recurrent Bank A/C	2 503 714 337 35	0 00	2 243 542 636 80	0 00
6530100	Recurrent Bank Accounts	2 503 714 337 35	0 00	2 243 542 636 80	0 00
6530000	Recurrent Bank Accounts	2 503 714 337 35	0 00	2 243 542 636 80	0 00
6540101	Ministry HQ Development Bank	0 00	0 00	82 108 365 55	0 00
6540100	Development Bank Accounts	0 00	0 00	82 108 365 55	0 00
6540000	Development Bank Accounts	0 00	0 00	82 108 365 55	0 00
6550101	Ministry HQ Deposit Bank A/C	43 903 947 45	0 00	41 623 947 45	0 00
6550100	Deposit Bank Accounts	43 903 947 45	0 00	41 623 947 45	0 00
6550000	Deposit Bank Accounts	43 903 947 45	0 00	41 623 947 45	0 00
6560101	Cash	21 388 125 00	0 00	14 700 000 00	0 00
6560104	Cash in Transit	5 923 080 269 15	0 00	2 288 271 112 00	0 00
6560100	Cash in Hand	5 944 468 394 15	0 00	2 302 971 112 00	0 00

Account No and Description	Current period		Previous period	
	Debit	Credit	Debit	Credit
6580000 Cash in Hand	5,944,468,394.15	0.00	2,302,971,112.00	0.00
6710103 Salary advance	25,373.35	0.00	38,233.00	0.00
6710100 Debtors & Advances - Employees	25,373.35	0.00	38,233.00	0.00
6710000 Domestic Debtors & Advances	0.00	207,000.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	486,920.00
6740102 R/D Cheques	0.00	207,000.00	0.00	486,920.00
6740100 Other Debtors & Pre-payments	0.00	207,000.00	0.00	486,920.00
6740000 Other Debtors & Pre-payments	0.00	331,000.00	0.00	80,000.00
6760101 Standing Imprests	0.00	3,101,563.50	571,472.00	0.00
6760103 Temporary Imprests	0.00	3,432,563.50	571,472.00	80,000.00
6760100 Imprests	0.00	3,432,563.50	571,472.00	80,000.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	125,417.75	0.00	0.00	0.00
6780100 Suspense & Clearance Account	125,417.75	0.00	0.00	0.00
6780000 Suspense & Clearance Account	125,417.75	0.00	0.00	15,281,657.00
7310101 General Deposits	0.00	3,788,070.40	0.00	15,281,657.00
7310100 General Deposits Items	0.00	3,788,070.40	0.00	15,281,657.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	3,968,760.00
7320201 Contractors Retention Money	0.00	3,968,760.00	0.00	3,968,760.00
7320200 Other General Liabilities	0.00	3,968,760.00	0.00	3,968,760.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	741,438,930.00	0.00
7390103 AP Liabilities	735,045,116.65	0.00	741,438,930.00	0.00
7390100 System Required Liabilities	735,045,116.65	0.00	0.00	646,987,900.75
7399999 Cash Clearing A/c	0.00	3,859,084,116.55	0.00	646,987,900.75
7399900	0.00	3,859,084,116.55	741,438,930.00	646,987,900.75
7390000 System Required Liabilities A/cs	735,045,116.65	3,859,084,116.55	741,438,930.00	646,987,900.75
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	6,944,631,985.00	0.00	3,407,000,000.00
9910200 Exchequer Provisions	0.00	6,944,631,985.00	0.00	3,407,000,000.00
9910000 Provisions	0.00	6,944,631,985.00	0.00	3,407,000,000.00
9999999 Consolidated Fund	3,396,060,440.55	0.00	0.00	0.00
9999900	3,396,060,440.55	0.00	0.00	0.00
9990000 Opening Balance Reserves	3,396,060,440.55	0.00	0.00	0.00
Total	13,619,685,055.80	13,619,685,055.80	6,451,163,929.55	6,451,163,929.55

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: 1133-State Department for Arts and Culture

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	8,600,000.00	8,600,000.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,537,631,985.00	3,407,000,000.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,945,910.00	1,483,742.00
TOTAL RECEIPTS		3,548,177,895.00	3,417,083,742.00
PAYMENTS			
Compensation of Employees	12	270,004,365.80	150,508,145.65
Use of goods and Services	13	400,487,057.55	622,780,901.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,817,534,350.00	2,496,004,623.00
Other Grants and Transfers	16	1,045,000.00	1,045,000.00
Social Security Benefits	17	9,886,918.00	0.00
Acquisition of Assets	18	45,002,622.00	135,805,512.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		3,543,960,313.35	3,406,144,182.55
SURPLUS/DEFICIT		4,217,581.65	10,939,559.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1133-State Department for Arts and Culture

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(2,794,026,650.35)	(2,367,274,949.80)
Cash Balances	22B	5,944,468,394.15	2,302,971,112.00
Total Cash And Cash Equivalents		3,150,441,743.80	(64,303,837.80)
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(3,488,772.40)	42,785.00
TOTAL FINANCIAL ASSETS		3,146,952,971.40	(64,261,052.80)
Financial Liabilities			
Accounts Payables - Deposits	24	3,131,795,830.30	(75,200,612.25)
NET FINANCIAL ASSETS		15,157,141.10	10,939,559.45
REPRESENTED BY			
Fund Balance b/fwd	25	10,939,559.45	0.00
Surplus/Deficit for the Year		4,217,581.65	10,939,559.45
NET FINANCIAL POSITION		15,157,141.10	10,939,559.45

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: 1133-State Department for Arts and Culture

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	8,600,000.00	8,600,000.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,537,631,985.00	3,407,000,000.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,945,910.00	1,483,742.00
Payments for Operating Expenses			
Compensation of Employees	12	270,004,365.80	150,508,145.65
Use of goods and Services	13	400,487,057.55	622,780,901.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,817,534,350.00	2,496,004,623.00
Other Grants and Transfers	16	1,045,000.00	1,045,000.00
Social Security Benefits	17	9,886,918.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		3,210,527,999.95	(75,243,397.25)
Net Cash From Operating Activities	A	3,259,748,203.60	71,501,674.20
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	45,002,622.00	135,805,512.00
Net Cash Flow From Investing Activities	B	(45,002,622.00)	(135,805,512.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	3,214,745,581.60	(64,303,837.80)
Cash and Cash Equivalent at BEGINNING of The Year		(64,303,837.80)	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	3,150,441,743.80	(64,303,837.80)

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: 1133-State Department for Arts and Culture

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
113300100			158,866,757.00	156,132,992.90	2,733,764.10
	0903000000	The Arts	158,866,757.00	156,132,992.90	2,733,764.10
113300200			37,967,533.00	36,637,238.70	1,330,194.30
	0903000000	The Arts	37,967,533.00	36,637,238.70	1,330,194.30
113300300			463,676,600.00	467,426,600.00	(3,750,000.00)
	0903000000	The Arts	463,676,600.00	467,426,600.00	(3,750,000.00)
113300400			77,122,566.00	70,070,312.15	7,052,253.85
	0902000000	Culture	77,122,566.00	70,070,312.15	7,052,253.85
113300500			46,128,265.00	45,999,173.30	129,091.70
	0902000000	Culture	46,128,265.00	45,999,173.30	129,091.70
113300600			1,005,445,000.00	1,005,445,000.00	0.00
	0902000000	Culture	1,005,445,000.00	1,005,445,000.00	0.00
113300700			95,830,202.00	89,995,037.65	5,835,164.35
	0902000000	Culture	95,830,202.00	89,995,037.65	5,835,164.35
113300800			67,155,292.00	58,821,351.85	8,333,940.15
	0902000000	Culture	67,155,292.00	58,821,351.85	8,333,940.15
113300900			40,000,000.00	40,000,000.00	0.00
	0902000000	Culture	40,000,000.00	40,000,000.00	0.00
113301000			671,778,400.00	671,778,400.00	0.00
	0904000000	Library Services	671,778,400.00	671,778,400.00	0.00
113301100			26,986,169.00	23,160,106.60	3,826,062.40
	0904000000	Library Services	26,986,169.00	23,160,106.60	3,826,062.40
113301200			130,775,000.00	129,433,211.70	1,341,788.30
	0902000000	Culture	130,775,000.00	129,433,211.70	1,341,788.30
113301300			8,940,000.00	8,873,833.00	66,167.00
	0902000000	Culture	8,940,000.00	8,873,833.00	66,167.00
113301400			147,518,512.00	142,725,834.30	4,792,677.70
	0905000000	General Administration, Planning and Support Services	147,518,512.00	142,725,834.30	4,792,677.70
	0902000000	Culture	0.00	0.00	0.00
113301500			7,687,500.00	6,589,900.00	1,097,600.00
	0905000000	General Administration, Planning and Support Services	7,687,500.00	6,589,900.00	1,097,600.00
113301600			4,797,500.00	4,718,134.00	79,366.00
	0905000000	General Administration, Planning and Support Services	4,797,500.00	4,718,134.00	79,366.00
113301700			40,000,000.00	39,626,800.00	373,200.00
	0903000000	The Arts	40,000,000.00	39,626,800.00	373,200.00
1133100100			8,570,500.00	8,570,500.00	0.00
	0902000000	Culture	8,570,500.00	8,570,500.00	0.00
1133100200			21,426,250.00	21,426,250.00	0.00
	0902000000	Culture	21,426,250.00	21,426,250.00	0.00
1133100300			12,500,000.00	12,500,000.00	0.00
	0902000000	Culture	12,500,000.00	12,500,000.00	0.00
1133100400			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1133100500			2,141,000.00	736,800.00	1,404,200.00
	0902000000	Culture	2,141,000.00	736,800.00	1,404,200.00
1133100600			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1133100700			5,355,750.00	3,749,999.00	1,605,751.00
	0902000000	Culture	5,355,750.00	3,749,999.00	1,605,751.00
1133100800			9,639,811.00	9,639,800.00	11.00
	0903000000	The Arts	9,639,811.00	9,639,800.00	11.00
1133100900			12,500,000.00	12,500,000.00	0.00
	0903000000	The Arts	12,500,000.00	12,500,000.00	0.00
1133101000			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1133101100			445,666,000.00	445,666,000.00	0.00
	0904000000	Library Services	445,666,000.00	445,666,000.00	0.00
1133101200			2,139,766.00	1,953,043.00	186,723.00
	0904000000	Library Services	2,139,766.00	1,953,043.00	186,723.00
1133101300			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1133101400			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1133101500			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
			10,713,125.00	10,713,125.00	0.00

	0902000000	Culture	10,713,125.00	10,713,125.00	0.00
1133101500			10,713,125.00	10,713,125.00	0.00
	0902000000	Culture	10,713,125.00	10,713,125.00	0.00
1133101700			4,285,250.00	4,285,250.00	0.00
	0902000000	Culture	4,285,250.00	4,285,250.00	0.00
1133101800			4,285,250.00	4,285,250.00	0.00
	0902000000	Culture	4,285,250.00	4,285,250.00	0.00
		Grand Total	3,580,611,123.00	3,544,173,168.15	36,437,954.85

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: 1133-State Department for Arts and Culture

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0902000000		Culture	1,551,386,575.00	1,525,618,218.65	25,768,356.35
	2110000	Wages and Salary Contributions	107,028,376.00	107,027,702.75	673.25
	2210000	Goods and Services	302,470,985.00	281,642,714.90	20,828,270.10
	2220000	Routine Maintenance	10,689,464.00	9,349,022.00	1,340,442.00
	2620000	Grants and Other Transfers to International Organizations	1,045,000.00	1,045,000.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	1,086,896,750.00	1,086,896,750.00	0.00
	3110000	Acquisition of Fixed Capital Assets	43,256,000.00	39,657,029.00	3,598,971.00
0903000000		The Arts	722,650,701.00	721,963,531.60	687,169.40
	2110000	Wages and Salary Contributions	72,253,064.00	72,253,063.00	1.00
	2210000	Goods and Services	34,479,828.00	31,165,491.55	3,314,336.45
	2220000	Routine Maintenance	2,801,398.00	2,761,977.05	39,420.95
	2630000	Grants & Transfer To Other Govt. Units	609,816,411.00	613,193,200.00	(3,376,789.00)
	3110000	Acquisition of Fixed Capital Assets	3,300,000.00	2,589,800.00	710,200.00
0904000000		Library Services	1,146,570,335.00	1,142,557,549.60	4,012,785.40
	2110000	Wages and Salary Contributions	4,141,140.00	4,141,140.00	0.00
	2210000	Goods and Services	22,845,029.00	19,018,966.60	3,826,062.40
	2630000	Grants & Transfer To Other Govt. Units	1,117,444,400.00	1,117,444,400.00	0.00
	3110000	Acquisition of Fixed Capital Assets	2,139,766.00	1,953,043.00	186,723.00
0905000000		General Administration, Planning and Support Services	160,003,512.00	154,033,868.30	5,969,643.70
	2110000	Wages and Salary Contributions	86,795,316.00	86,795,314.85	1.15
	2210000	Goods and Services	57,101,116.00	53,510,306.45	3,590,809.55
	2220000	Routine Maintenance	3,500,000.00	3,038,579.00	461,421.00
	2710000	Social Security Benefits	11,607,080.00	9,886,918.00	1,720,162.00
	3110000	Acquisition of Fixed Capital Assets	1,000,000.00	802,750.00	197,250.00
		Grand Total	3,580,611,123.00	3,544,173,168.15	36,437,954.85

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1133-State Department for Arts and Culture

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0902000000		Culture	1,551,386,575.00	1,525,618,218.65	25,768,356.35
	0902010000	Conservation of Heritage	1,070,794,250.00	1,069,188,499.00	1,605,751.00
	0902020000	Public Records and Archives Management	134,331,831.00	125,680,118.45	8,651,712.55
	0902030000	Development And Promotion of Culture	250,430,292.00	240,754,563.55	9,675,728.45
	0902040000	Promotion of Kenyan Music and Dance	95,830,202.00	89,995,037.65	5,835,164.35
0903000000		The Arts	722,650,701.00	721,963,531.60	687,169.40
	0903010000	Film Services	722,650,701.00	721,963,531.60	687,169.40
0904000000		Library Services	1,146,570,335.00	1,142,557,549.60	4,012,785.40
	0904010000	Library Services	1,146,570,335.00	1,142,557,549.60	4,012,785.40
0905000000		General Administration, Planning and Support Services	160,003,512.00	154,033,868.30	5,969,643.70
	0905010000	General Administration, Planning and Support Services	160,003,512.00	154,033,868.30	5,969,643.70
		Grand Total	3,580,611,123.00	3,544,173,168.15	36,437,954.85

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: 1133-State Department for Arts and Culture
 Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	4,300,000.00	0.00	4,300,000.00	8,600,000.00	8,600,000.00	0.00	100.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,989,531,985.00	(2,989,531,985.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	1,000,000.00	0.00	1,000,000.00	2,000,000.00	1,945,910.00	54,090.00	97.30%
Total		5,300,000.00	0.00	5,300,000.00	10,600,000.00	3,000,077,895.00	(2,994,777,895.00)	56605.24%
PAYMENTS								
Compensation of Employees	12	128,358,948.00	0.00	143,858,948.00	270,217,896.00	270,004,365.80	213,530.20	99.92%
Use of goods and Services	13	265,321,450.25	0.00	168,566,369.75	433,887,820.00	400,487,057.55	33,400,762.45	92.30%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,103,977,500.00	0.00	1,199,877,500.00	2,303,855,000.00	2,307,231,800.00	(3,376,800.00)	100.15%
Other Grants and Transfers	16	522,500.00	0.00	522,500.00	1,045,000.00	1,045,000.00	0.00	100.00%
Social Security Benefits	17	2,553,540.00	0.00	9,053,540.00	11,507,080.00	9,886,918.00	1,720,162.00	85.18%
Acquisition of Assets	18	6,125,000.00	0.00	3,937,500.00	10,062,500.00	8,566,030.00	1,496,470.00	85.13%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,504,858,938.25	0.00	1,525,816,357.75	3,030,675,296.00	2,997,221,171.35	(1,492,362,233.10)	199.17%



Statement of Budget Execution - Development Expenditure
 Entity: 1133-State Department for Arts and Culture
 Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	20,989,005.00	0.00	(20,989,005.00)	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	548,100,000.00	(548,100,000.00)	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%
Total		20,989,005.00	0.00	(20,989,005.00)	0.00	548,100,000.00	(527,110,995.00)	2611.37%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	423,489,005.00	0.00	36,813,556.00	510,302,561.00	510,302,550.00	11.00	100.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00	0.00	(60,366,734.00)	39,633,266.00	36,436,592.00	3,196,674.00	91.93%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		523,489,005.00	0.00	26,446,822.00	549,935,827.00	546,739,142.00	(23,250,137.00)	104.44%



Statement of Budget Execution

Entity: 1133-State Department for Arts and Culture

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	4,300,000.00	0.00	4,300,000.00	8,600,000.00	8,600,000.00	0.00	100.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	20,989,005.00	0.00	(20,989,005.00)	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	3,537,631,985.00	(3,537,631,985.00)	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%
Current Receipts	11	26,289,005.00	0.00	(15,689,005.00)	10,600,000.00	3,548,177,895.00	(3,521,388,890.00)	97.30%
Total								
PAYMENTS								
Compensation of Employees	12	126,358,948.00	0.00	143,858,948.00	270,217,896.00	270,004,365.80	213,530.20	99.92%
Use of goods and Services	13	265,321,450.25	0.00	168,566,369.75	433,887,820.00	400,487,057.55	33,400,762.45	92.30%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,527,466,505.00	0.00	1,286,691,056.00	2,814,157,561.00	2,817,534,350.00	(3,376,789.00)	100.12%
Other Grants and Transfers	16	522,500.00	0.00	522,500.00	1,045,000.00	1,045,000.00	0.00	100.00%
Social Security Benefits	17	2,553,540.00	0.00	9,053,540.00	11,607,080.00	9,886,918.00	1,720,162.00	85.18%
Acquisition of Assets	18	106,125,000.00	0.00	(56,429,234.00)	49,695,766.00	45,002,622.00	4,693,144.00	90.56%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,028,347,943.25	0.00	1,552,263,179.75	3,580,611,123.00	3,543,960,313.35	(1,515,612,370.10)	174.72%

SUMMARY OF EXCHEQUER RECEIPTS FOR 2017/2018
R 1133-SDAC -RECURRENT EXCHEQUER RECEIPTS

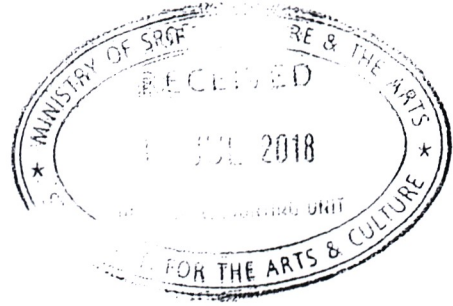
S/NO.	DATE ISSUE	REFERENCE NO.	AMOUNT (KSH. CTS)
1	2-Aug-17	RE: 57/17/18	22,254,500.00
2	4-Aug-17	RE: 97/17/18	542,000,000.00
3	18-Aug-17	RE: 125/17/18	1,600,000.00
4	29-Aug-17	RE: 221/17/18	38,873,335.00
5	12-Sep-17	RE: 294/17/18	15,000,000.00
6	15-Sep-17	RE: 300/17/28	80,000,000.00
7	28-Sep-17	RE: 399/17/18	40,243,500.00
8	30-Sep-17	RE: 430/17/18	11,845,700.00
9	19-Oct-17	FT17292K7G9P	33,209,400.00
10	31-Oct-17	RE: 587/17/18	21,467,400.00
11	2-Nov-17	RE: 627/17/18	562,088,750.00
12	17-Nov-17	RE: 708/17/18	2,036,000.00
13	23-Nov-17	RE: 761/17/18	15,000,000.00
14	27-Nov-17	FT173314RXQ	22,469,500.00
15	14-Dec-17	RE: 882/17/18	16,402,600.00
16	22-Dec-17	RE: 946/17/18	18,750,000.00
17	28-Dec-17	FT173621ZH01	8,000,000.00
18	9-Jan-18	RE: 991/17/18	16,900,000.00
19	24-Jan-18	RE: 1069/17/18	12,600,000.00
20	25-Jan-18	RE: 1113/17/18	35,000,000.00
21	8-Feb-18	RE: 1173/17/18	535,000,000.00
22	14-Feb-18	RE: 1202/17/18	33,000,000.00
23	20-Feb-18	RE: 1227/17/18	17,000,000.00
24	28-Feb-18	RE: 1286/17/18	21,790,000.00
25	16-Mar-18	FT18075PLG8D	19,900,000.00
26	21-Mar-18	FT180801M9V9	5,800,000.00
27	23-Mar-18	FT18082VYFDD	19,900,000.00
28	3-Apr-18	RE: 1465/17/18	23,000,000.00
30	18-Apr-18	FT181086FSFQ	522,800,000.00
31	20-Apr-18	FT18110LV02Z	27,000,000.00
32	2-May-18	FT181226WOYR	22,469,500.00
33	14-May-18	FT18134NWK67	21,000,000.00
34	23-May-18	FT18143NNBTT	35,500,000.00
35	28-May-18	FT18148X41QB	23,348,800.00
36	28-May-18	FT18164N6CXG	95,900,000.00
37	21-Jun-18	FT18172BJCT6	4,700,000.00
38	27-Jun-18	FT18178V845S	22,283,000.00
39	29-Jun-18	RE: 1956/17/18	23,400,000.00
	TOTAL		2,989,531,985.00

D 1133-DEVELOPMENT EXCHEQUER RECEIPTS

<u>S/N/O</u>	<u>DATE</u>	<u>REF</u>	<u>AMOUNT</u>
1	3-Aug-17	DE:10/17/18	155,000,000.00
2	18-Dec-17	DE:244/17/18	35,000,000.00
3	2-Mar-18	DE:376/17/18	17,500,000.00
4	14-Mar-18	FT180658LXVH	270,000,000.00
5	6-Apr-18	DE:446/17/18	5,200,000.00
6	9-Apr-18	FT18110SJMB5	56,700,000.00
7	14-May-18	FT18136GKVN8	8,700,000.00
	TOTAL		<u>548,100,000.00</u>



REPUBLIC OF KENYA
MINISTRY OF SPORTS AND HERITAGE
 STATE DEPARTMENT OF HERITAGE



Telegrams Tel. (254-02) 2226007, Nairobi
 Mob: 0722509212
 E-mail: info@archives.go.ke
 Website: <http://www.archives.go.ke>

KENYA NATIONAL ARCHIVES
 AND DOCUMENTATION
 MOI AVENUE
 P.O. Box 49849-00100
 NAIROBI, KENYA.

Ref: KNA/ 2/1 VOL.3 (8)

Date: 11th July 2018

Principal Secretary
 State Department of Heritage
 P.O BOX 49849-00100
 NAIROBI

Attn: PAC

Kroger
Pur in
Archiv
File
157816

RE: A.I.A FOR THE FINANCIAL YEAR 2017/2018

The Department managed to collect Revenue for the year 2017/2018 amounting to Ksh.1,945,910.00 (One million nine hundred forty five thousand nine hundred and ten only) which have been submitted to Ministry Headquarters as indicated below

Receipt Number	Amount (Ksh.)
C9969404	100,000.00
B3849505	117,405.00
B3849509	103,190.00
B3849518	121,375.00
B3849519	140,990.00
B3849522	67,195.00
B3849523	44,625.00
B3849524	133,910.00
B3849527	65,680.00
B3849533	80,000.00
B3849535	23,970.00

STATE DEPARTMENT FOR HERITAGE
RECURRENT PENDING BILLS F/Y 2017/2018

	PV NUMBER	PAYEE	AMOUNT
1	3054	MFI SOLUTION	399,501.00
2	2952	NDENGA INVESTMENTS	424,442.00
3	2950	NDENGA INVESTMENTS	360,000.00
4	2949	NDENGA INVESTMENTS	351,105.00
5	2903	KENYA LIBRARIES AND INFORMATION SERVICES CONSORTRIUM	270,000.00
6	2826	SIFUNA WORLD RUBBER STAMPS	72,600.00
7	2505	TUSKER MATTRESSES LTD	100,025.99
8	2928	ICE CLEAN CARE GROUP COMP LTD	150,836.00
9	2873	HUBLINK AGENCIES	68,700.00
10	2770	CHEMMCOM AGENCIES	160,001.00
11	2827	LAKE NAIVASHA PARONAMA PARK	75,000.00
12	3004	FREBTECH OFFICE SOLUTIONS	800,050.00
13	2790	PHOSOTA VENTURES	75,600.00
14	2373	URSYIA LIMITED	23,407.00
15	2374	URSYIA LIMITED	6,670.00
16	2933	KENYA INSTITUTE OF CURRICULUM DEVELOPMENT	558,000.00
17	2563	UNESCO	59,300.00
18	2562	NATIONAL BOOK DEVELOPMENT COUNCIL	60,000.00
19	2925	NATIONAL OIL CORPORATION OF KENYA	1,497,785.00
20	2392	LAVINGTON SECURITY LTD	171,000.00
21	3006	LAVINGTON SECURITY LTD	171,000.00
22	2380	FRATECH MOTORS LTD	294,000.00
23	2794	MEDIA ONE LIMITED	98,160.00

24	2898	NALUNET AGENCIES	986,400.00
25	2854	NAIROBI CITY COUNTY	4,000,000.00
26	2782	TRAVEL PLAZA LIMITED	292,000.00
27	2951	NDENGA INVESTMENTS	636,663.00
28	2893	SAOLA CONTRACTORS AND TRADERS LTD	533,000.00
29	2637	KENYA SAFARI LODGES AND HOTELS	175,000.00
30	0726	NAIROBI CITY COUNTY	575,000.00
31	2784	TEEGEE ENTERPRISES LTD	198,000.00
32	2853	JUBILLY TOURS AND TRAVEL	21,150.00
33	2872	EWANA TRADERS	49,000.00
34	2806	GRAPHIC VILLA AGENCIES	138,000.00
35	2798	NATIONAL SOCIAL SECURITY FUND	2,859,168.00
36	2720	GLACIER EAST AFRICA LTD	38,000.00
37	2638	EZAKARINA CO. LTD	60,000.00
38	2298	SHAWTEW AGENCIES	98,615.00
39	2771	REX KIOSK	130,860.00
40	2663	LAVINGTON SECURITY LTD	228,000.00
41	3055	AFRICAN TOUCH SAFARIS	202,515.00
42	2508	KINGSLEY VENTURES SERVICES	44,000.00
43	2772	FRATECH MOTORS LTD	488,900.00
44	2785	SULEST SERVICES AND SUPPLIES	491,200.00
45	2910	SIFRA TOUCH SERVICES LTD	286,500.00
46	25011	SPATRADE KENYA LIMITED	148,890.00
47	3056	DIGITA LADIES CO. LTD	981,750.00
48	2791	DENNYLYN LOGISTICS	1,043,000.00
49	3057	TRAVEL PLAZA LIMITED	115,000.00
50	2924	FRATECH MOTORS LTD	148,900.00
51	3033	COOPERATIVE BANK OF KENYA LTD	1,042,004.80
52	2825	BUNIX LIMITED	500,000.00
53	2768	LOUISIRE ENTERISES	84,000.00

54	2909	SIFRA TOUCH SERVICES LTD	493,500.00
55	2633	COOPERATIVE BANK OF KENYA LTD	1,159,536.00
56	2796	HARDREM GENERAL MERCHANTS	29,500.00
57	2900	ISAKEM GENERAL SUPPLIES	110,000.00
58	2923	XENOPE ENTERPRSES	88,750.00
59	2931	VINYAKI 2015 ENTERPRISES	80,000.00
60	3003	HOGWALTS SERVICES	177,500.00
61	2927	ONE SOURCE COMPANY LIMITED	180,000.00
62	2814	GEOKEY GENERAL AGENCIES LTD	145,000.00
63	2639	BUNIX LIMITED	60,000.00
64	2871	FAIKIO ENTERPRISES	150,000.00
65	2699	TUSKER MATTRESSES LTD	200,000.00
			25,716,484.79

MINISTRY OF SPORTS, HERITAGE AND CULTURE

STATE DEPARTMENT OF HERITAGE

TRANSFER TO SAGAS

SAGA	IFMIS NO.	RECURRENT	DEVELOPMENT	TOTAL
1 KENYA CULTURAL CENTRE	31931	40,000,000.00	12,600,000.00	40,000,000.00
2 KENYA FILM COMMISSION	20159	109,422,000.00	-	109,422,000.00
3 KENYA FILM CLASSIFICATION BOARDS	95452	354,254,600.00	12,500,000.00	366,754,600.00
4 KENYA NATIONAL LIBRARY SERVICES	68904	671,778,400.00	445,666,000.00	1,117,444,400.00
5 INSTITUTE OF PRIMATE RESEARCH	95962	23,500,000.00	-	23,500,000.00
6 NATIONAL MUSEAUMS OF KENYA	5117	965,900,000.00	59,993,500.00	1,025,893,500.00
7 NATURAL PRODUCT INDUSTRY	790052	18,750,000.00	-	18,750,000.00
8 FEPACI		84,000,000.00	-	84,000,000.00
		2,267,605,000.00	518,159,500.00	2,785,764,500.00

52,500,000.00

NATIONAL METRICS OF KENYA
Reports and Financial Statements
For the year ended June 30, 2018

IN Appendix 2: INTER-ENTITY TRANSFERS

ENTITY NAME:

Breakdown of Transfers from the State Department of Sports, Culture and the Arts
FY 17-18

Accounting Entries:

Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
9/8/2017	217,500,000	2017/2018
3/11/2017	217,500,000	2017/2018
9/2/2018	217,500,000	2017/2018
20/4/2018	217,500,000	2017/2018
22/6/2018	95,900,000	2017/2018
Total	965,900,000	

Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
20/12/2017	35,000,000	2017/2018
15/3/2018	17,500,000	2017/2018
16/5/2018	7,493,500	2017/2018
Total	59,993,500	

The above amounts have been communicated to and reconciled with the parent Minister
 Head of Accounting Unit
 Ministry of Sports, Culture and the Arts

Signed: *AK*
 Date: 29th August, 2018



INSTITUTE OF PRIMATE RESEARCH

Kenya Wildlife Service, Nairobi
P.O. Box 49732, Nairobi, Kenya
Tel: +254 20 7723400, Fax: +254 20 7723401
Email: info@ipr.or.ke, accounts@ipr.or.ke

Ref: IPR/DIR/FIN/1.19

27th September, 2018

The Principal Secretary,
Ministry of Sports Culture and Heritage
State Department for Culture and Heritage
P O Box 48949 – 00100
NAIROBI

ATT:

Ms. Ann Mwangi
Head of Accounting Unit
State Department for Culture and Heritage
KENCOM HOUSE
NAIROBI

Dear PS,

REF: GRANT TO SEMI-AUTONOMOUS AGENCIES FY 2017/2018 - INSTITUTE OF PRIMATE RESEARCH

The Institute of Primate Research appreciates receipt of Ksh. 23.5 million for recurrent activities for financial year 2017/2018. This has gone a long way in meeting our recurrent activity requirements. We acknowledge receiving the amount as follows:-

<u>Date</u>	<u>Amount Received (Ksh)</u>
August 2017	5,875,000
November 2017	5,875,000
February 2018	5,875,000
April 2018	5,875,000

Once more thank you for your support and we look forward for more funding in future.

Yours sincerely,

Dr. Hastings Ozwaro
DIRECTOR



THE
KENYA
CULTURAL CENTRE
INCORPORATING THE KENYA NATIONAL THEATRE

KCC/6/1VOL.1

The Principal Secretary, Department of Heritage

Ministry of Sports Culture and Heritage

P.O. Box 49849,

NAIROBI.

ATT. HEAD ACCOUNTING UNIT,

28 September 2018

Dear Madam,

RE: ACKNOWLEDGEMENT OF RECURRENT AND DEVELOPMENT GRANT FOR F/Y 2017/2018:

The above refers,

We are highly grateful for your support to acknowledge receipt of the above Recurrent and development grant for the last F/Y 2017/2018 of Ksh. 40 Million (Forty Million shillings only) and Ksh. 12.5 Million (twelve million five hundred thousand shillings only) respectfully.

Thanks for your continued support.

Yours sincerely

Benson Kimoni

AB. Executive Director /CEO

NATIONAL MUSEUMS OF KENYA

18th September, 2018

Principal Secretary
State Department of Culture and Heritage
Ministry of Sport's, Culture and Heritage
KENCOM House
NAIROBI



ATTN: CHIEF ACCOUNTANT

RE: DISBURSEMENTS TO THE NATURAL PRODUCTS
INDUSTRY FLAGSHIP PROJECT IN THE 2017-2018 FY

The Natural Products Industry (NPI) flagship project had an approved budget of Kenya Shillings 15million in 2017-2018FY.

During the Financial Year, the NPI project received disbursements from the Exchequer through the Ministry as itemised below:

<u>Date</u>	<u>Amount (KShs.)</u>
1. 09/08/2017	3,750,000
2. 3/11/2017	3,750,000
3. 09/02/2018	3,750,000
4. 20/04/2018	7,500,000
5. TOTAL	18,750,000

I hope this information is sufficient.

Sincerely,

Dr Evans TARACHA
Coordinator, NPI Flagship Project



Kenya national
Library service

Rec'd Know Empower

CF/KNL/AD/157/VOL 19/4

30-Jul-2018

The Principal Secretary
Ministry Sports and Heritage
P.O Box 49849 - 00100
NAIROBI

Dear Sir

RE: GOVERNMENT GRANTS FOR THE FY 2017/2018

We wish to confirm that knls received grant transfers for Development grant Kshs.445,666,000 and Recurrent grant of Kshs.671,778,400 totaling to Kshs.1,117,444,400. There was a budget cut in development grant of Kshs.74,334,000 since we were supposed to received Kshs.520M as per the Development Expenditure Estimates 2017/2018.

Below is a summary of the grants received and the balance: -

Date	Receipt No.	Printed Estimates (Kes) FY 2017/2018	Amount (Kes) Received	Balance (Kes)	Remarks
A Recurrent Grant					
09-08-17	REC02832		167,944,600		July to September 2017 Salary Grants Eft on 9.08.17
08-11-17	REC02898		167,944,000		October to December 2017 Salary Grants Eft 3.11.17
09-02-18	REC02948		167,945,200		January to March 2018 Salary Grants Eft 09.02.18
25-04-18	REC03002		167,944,600		April to June 2018 Salary Grants Eft 20.04.18
	Total	671,778,400	671,778,400	Nil	
B Development Grant					
09-08-17	REC02833		130,000,000		1st Half FY.2017.18 Devt.Grants Eft on 9.08.17
15-03-18	REC02977		260,000,000		2nd instalment FY 2017.18 Devt.Grants Eft on 15.03.18
03-05-18	REC03018		55,666,000		3rd instalment FY 2017.18 Devt.Grants Eft on 03.05.18
	Total	520,000,000	445,666,000	74,334,000	
Grand Total A+B			1,117,444,400		



KENYA FILM CLASSIFICATION BOARD

Kenya Film Classification Board

Mob: +254 0711 2241804
Web: www.kfcb.co.ke
Email: info@kfcb.co.ke

Office Tel: (020) 2250900 +254 2241804
P.O. BOX 44226-00100 NAIROBI, KENYA
Uchumi House, 15th Floor

KFCB/HOS/PD/49

19th September, 2018

Principal Secretary
State Department of Heritage
Ministry of Sports and Heritage
NAIROBI

At: Principal Accounts Controller

REF: CONFIRMATION OF GOK GRANTS RECEIVED BY KENYA FILM CLASSIFICATION BOARD FOR THE FY 2017-2018

The Board has completed preparing the annual accounts for FY 2017-2018. The Guidelines issued by the National Treasury on the same requires as to receive confirmation of grants received from our parent Ministry.

The Purpose of this letter therefore is to ask you to confirm the schedule below showing the GOK grants received by the Board:

APPENDIX III: INTER-ENTITY TRANSFERS			
ENTITY NAME: KENYA FILM CLASSIFICATION BOARD			
Break down of Transfers from the State Department of Arts and Culture			
Description	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
Department Grants	06/07/2017	10,000,000	FY 2016/2017
	09/08/2017	88,563,650	FY 2017/2018
	08/11/2017	81,563,650	FY 2017/2018
	13/07/2018	81,563,650	FY 2017/2018
	23/01/2018	96,563,650	FY 2017/2018
	Sub-Total	391,254,600	
Description	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
Inter-agency Grants	06/08/2017	12,500,000	FY 2017/2018
	Sub-Total	12,500,000	
	Total	406,754,600	

Dr. Ezekiel Mutua, MRS
CHIEF EXECUTIVE OFFICER





Kenya Film Commission - 2nd Floor Jumuiya Place II, Lenana Road, - P.O. Box 76417 - 00508 Nairobi, Kenya
 Tel: +254 20 2714073/4, - Mobile +254 729 407497, +254 733 650068 - Fax: +254 20 2714075
 Email: info@filmingkenya.com - Website: www.kenyafilmcommission.com

Ref KFC/09/26/2018

September 26th 2018

Ministry of Sports & Heritage
 P.O Box 49849-00100
 Nairobi

Attention: Head of Accountants

Dear Sir,

RE: CONFIRMATION OF AMOUNTS RECEIVED BY KENYA FILM COMMISSIONS AS AT 30TH JUNE 2018

The Kenya Film Commission wishes to confirm the amount received as at 30th June 2018 as indicated in the table below. Please compare the amounts you disbursed to us with the amount we received and populate in column E in the table below. Please sign and stamp this in the space provided and return it to us.

Confirmation of Amounts received by Kenya Film Commissions as at 30 th June 2018								
Reference No	Received Date	Amounts Disbursed (Ministry of Sports & Heritage as at 30th June 2017)				Total (D)=(A+B+C)	Amount Received by As at 30th June 2018 (E)	Difference (Ksh) (F)=(D-
		Recurrent (A)	Development (B)	Inter-Ministerial (C)				
	14-07-2017			50,000,000.00	50,000,000.00			
	10-08-2017			27,355,500.00	27,355,500.00			
	03-11-2017			27,355,500.00	27,355,500.00			
	09-02-2018			27,355,500.00	27,355,500.00			
	20-04-2018			27,355,500.00	27,355,500.00			
Total				159,422,000.00	159,422,000.00			



FEDERATION PAN AFRICAINE DES CINEASTES
PAN AFRICAN FEDERATION OF FILMMAKERS

Thursday, 27 September 2018

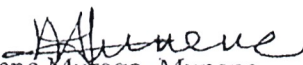
Ms. Josephtha Mukobe,
Principal Secretary – State Department of Culture and Heritage
Ministry of Sports and heritage,
Kencom House,
P.O. Box 49849 – 00100,
Nairobi.

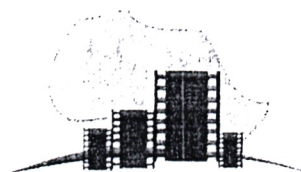
Attention: Ms. Anne Mukundi
Accounts Office

**RE: PAN AFRICAN FEDERATION OF FILMMAKERS (FEPACI) FUNDS
DISBURSEMENT 2017/18**

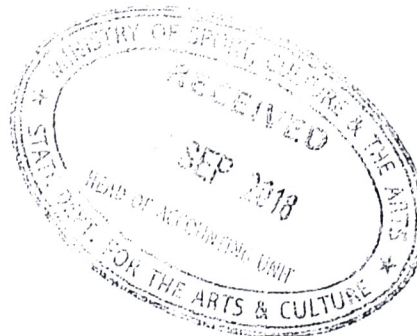
This is to confirm that FEPACI received Eighty Four Million Shillings (Ksh.84,000,000) for the Financial Year 2017/18 disbursed in quarterly instalments through its Bank Account at the Commercial Bank of Africa.

Yours sincerely,


Jane Murago-Munene
Executive Director



NATIONAL MUSEUMS OF KENYA



18th September, 2018

Principal Secretary
State Department of Culture and Heritage
Ministry of Sports, Culture and Heritage
KENCOM House
NAIROBI

ATTN: CHIEF ACCOUNTANT

**RE: DISBURSEMENTS TO THE NATURAL PRODUCTS
INDUSTRY FLAGSHIP PROJECT IN THE 2017-2018 FY**

The Natural Products Industry (NPI) flagship project had an approved budget of Kenya Shillings 15million in 2017-2018FY.

During the Financial Year, the NPI project received disbursements from the Exchequer through the Ministry as itemised below:

	<u>Date</u>	<u>Amount (KShs.)</u>
1.	09/08/2017	3,750,000
2.	3/11/2017	3,750,000
3.	09/02/2018	3,750,000
4.	20/04/2018	7,500,000
5.	TOTAL	18,750,000

I hope this information is sufficient.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dr Evans Taracha'.

Dr Evans TARACHA
Coordinator, NPI Flagship Project

6th July, 2018

CERTIFICATE OF BALANCES

Customer :

131172

STATE DEPT FOR ARTS AND
CULTURE

Balance Date:

30-Jun-18

Account No	Account Name	Currency	Balance
1000302558	REC-STATE DEPT FOR ARTS AND CULTURE	KES	9,368,837.05
1000302569	DEV-STATE DEPT FOR ARTS AND CULTURE	KES	9,631,874.00
1000302585	CRK 165-STATE DEPT FOR ARTS AND CULT	KES	0
1000302607	DEP-STATE DEPT FOR ARTS AND CULTURE	KES	20,501,768.80



L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION

REPUBLIC OF KENYA RECURRENT

F.O. 51

Date 03-07-2018

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT

FOR ARTS & CULTURE

as at the close of

business on 30-06-2018, 19

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

ROBERT TANUI CHAIRMAN

Martha Nanyo Member

Frank Ojawa Member

Handwritten signatures of the board members.

assembled at the office of Cashier HQ

at 11.00am (time) on the 03-07-2018, 19

and the following cash was produced:

Notes	Sh. 232950
Silver	Sh. 28
Copper	Sh. 55
Cheques (as per details on reverse)	Sh. —
	<u>232978.55</u>

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

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

The Cash Book reflected the following balances as at the close of business on the 30-06-2018, 19

Cash on hand	Sh. 232,978.55
Bank Balance	Sh. 85,244.45
	<u>318,223.00</u>

The Bank Certificate of Balance showed a sum of Sh. Nine million three hundred and eighty eight thousand three hundred and eighty five (Sh. 9,368,837 cts. 85) standing to the credit of the account on 30-06-2018, 19

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

Chairman

Date 03-07-2018

Members of the Board

Date 03-07-2018

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT
PER A/c. of CUSTODIAN as at the close of

business on 30-06-2018, 19

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

- ROBERT TONY CHAKRANI Chairman
- Martha Nanya
- Paul Ochieng member

assembled at the office of the Cashier HQ

at 03-07-2018 (time) on the 03-07-2018, 19

and the following cash was produced:

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30-06-2018, 19

Cash on hand	Sh. _____
Bank Balance	Sh. 14,267,773.50
	<u>14,267,773.50</u>

The Bank Certificate of Balance showed a sum of Sh. TWENTY MILLION FIVE HUNDRED AND SIXTY EIGHT cts. (Sh. 20,501,768 cts. 80) standing to the credit of the account on 30-06-2018, 19

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

Chairman

Members of the Board

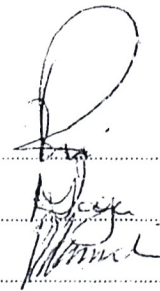
Date 03-07-2018

Date 03-07-2018

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR ARES & CANTONMENT as at the close of business on 30-06-2018, 19

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

ROBERT TONDI Chairman
 Murthy Nungu Member
 Fred Ochieng Member



assembled at the office of the Cashier

at 11:00 am (time) on the 03-06-2018, 19

and the following cash was produced:

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

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

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

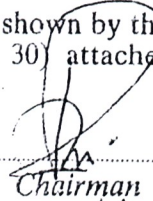
The Cash Book reflected the following balances as at the close of business on the 30/06/2018, 19

Cash on hand	Sh. —
Bank Balance	Sh. 3,654,746.00
	<u>3,654,746.00</u>

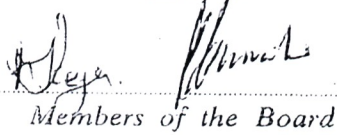
The Bank Certificate of Balance showed a sum of Sh. ^{Six thousand} ~~nine billion three hundred~~ ^{eight hundred} ~~thirty~~ ^{four} (Sh. 9,631,874 cts. —)

standing to the credit of the account on 30/06/2018, 19

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



Chairman



Members of the Board

Date 03-07-2018

[Handwritten mark]

MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR ARTS AND CULTURE
TOTAL OUTSTANDING IMPREST AS AT 30/06/2018

NAME	JG	DESIGN	DATE ISSUED	DATE DUE	W/NO	AMT ISSUED	O/S AMT	REMARKS
EVANS OMBONGI	L	SCO	10/5/2018	30/05/2018	3064805	251,800.00	251,800.00	"
HASSAN BONAYA	H	B/GUARD	15/08/2017	30/08/2017	3076101	35,200.00	35,200.00	"
RICHARD MOGAMBI	G	DRIVER	18/05/2018	31/05/2018	3315310	39,800.00	39,800.00	"
						326,800.00	326,800.00	

ANALYSIS OF DISTRICT SUSPENSE

A/C 0-1134-VARIOUS-6780103

	REGIONAL STATION	AMOUNT
1	GARISSA REGIONAL FILM OFFICE	126.00
2	KISUMU NATIONAL ARCHIVES OFFICE	5,158.00
3	NAKURU REGIONAL ARCHIVES/FILM OFFICE	113,279.15
4	KISII REGIONAL FILM OFFICE	552.00
5	MOMBASA REGIONAL ARCHIVES/FILM OFFICE	3,953.00
6	NYERI NATIONAL ARCHIVES OFFICE	2,350.00
	TOTAL	125,418.15

ACCOUNTS PAYABLE AS AT 30th JUN, 2018

S/N	FROM WHOM	ACCOUNT NO.	TOTAL RECEIPTS	TOTAL PAYMENTS	BAL. (Kshs)
1	MINISTRY OF LANDS & HOUSING	4-450-0000-7310101	1,614,107.25	1,206,500.00	107,607.25
2	COMMUNICATION AUTHORITY	4-450-0000-7310101	60,000.00	-	60,000.00
3	KENYA RAILWAYS	4-450-0000-7310101	15,916,301.70	15,667,700.00	248,601.70
4	GIBB AFRICA	4-450-0000-7310101	147,941.80	-	147,941.80
5	NAIROBI CITY WATER & SEWERAGE	4-450-0000-7310101	820.00	-	820.00
6	ETHICS & ANTI-CORRUPTION COMMI	4-450-0000-7310101	94,400.00	-	94,400.00
7	FLOOD MITIGATION PROJECT	4-450-0000-7310101	104,000.00	-	104,000.00
8	CELL ARC SYSTEMI	4-450-0000-7310101	485,000.00	-	485,000.00
9	CONTRIBUTION TO ICH	4-450-0000-7310101	40,074.90	-	40,074.90
10	ELGEYO MARAKWET COUNTY	4-450-0000-7310101	4,710,249.00	4,603,600.00	106,649.00
11	JIRANI WOMEN GROUP	4-450-0000-7310101	55,000.00	-	55,000.00
12	KENYA @ 50	4-450-0000-7310101	991,446.90	952,284.70	38,601.20
13	PUBLIC WORKS	4-450-0000-7310101	100,000.00	-	100,000.00
14	SMITHSONIAN	4-450-0000-7310101	244,305.15	200,878.25	43,426.90
15	ROMCON AGENCIES	4-450-0000-7310101	450,000.00	-	450,000.00
16	SAVOY CONTRACTORS	4-450-0000-7320201	1,600,000.00	-	1,600,000.00
17	CABINET OFFICE	4-450-0000-6550101	1,102,101.00	1,083,000.00	19,101.00
18	CITROLAMI CONSTRUCTION	4-450-0000-7320201	752,022.70	-	752,022.70
19	GRANTS TO CULTURAL GROUPS	4-450-0000-6550101	10,000.00	-	10,000.00
20	JOLEMAC FIRE	4-450-0000-7320201	10.05	-	10.05
21	K.C.B	4-450-0000-7320201	303,658.50	279,394.15	24,264.35
22	SOIN GENERAL MERCHANTS	4-450-0000-7320201	376,410.00	-	376,410.00
23	KOKOMIO INVESTMENTS	4-450-0000-7320201	56,700.70	-	56,700.70
24	MEMBERSHIP FEE- I.C.A & A.C.A.R.M	4-450-0000-6550101	110,668.00	-	110,668.00
25	WESTLIFE CONTRACTORS	4-450-0000-7320201	99,999.95	-	99,999.95
26	WONDER WORKS	4-450-0000-7320201	128,998.45	-	128,998.45
27	P.P.M.C	4-450-0000-7320201	8,500,000.00	8,499,600.00	400.00
28	NINJAH ENTERPRISES	4-450-0000-7320201	1,600.00	-	1,600.00
29	STANDARD GAUGE RAILWAYS	4-450-0000-7310101	3,052,350.00	3,048,000.00	4,350.00

30	PS MINISTRY OF MINING	4-450-0000-7310101	9,630,000.00	3,040,400.00	355,600.00
31	U.N.E.S.C.O	4-450-0000-7310101	7,373,021.60	3,106,551.60	4,266,470.00
32	KENYA URBAN ROADS AUTHORITY	4-450-0000-7310101	6,213,680.00	6,191,200.00	22,480.00
33	KENYA FILM CLASSIFICATION BOARD	4-450-0000-7310101	15,350,000.00	15,234,656.00	248,944.00
34	KENYA BUREAU OF STANDARDS	4-450-0000-7310101	1,320,948.00	1,320,940.00	8.00
36	EFT COLLECTIONS	4-450-0000-7310101	516,096.75	-	516,096.75
37	KENYA FILMS DEPARTMENT	4-450-0000-7310101	5,311,125.00	5,199,990.00	877,888.20
38	KENYA NATIONAL LIB. SERVICES	4-450-0000-7310101	1,350,000.00	1,000,000.00	350,000.00
39	KENYA FILMS SCHOOL	4-450-0000-7310101	1,112,700.00	471,500.00	641,200.00
1	AGRI. SECTOR DEV, PROG.	4-450-0000-7310101	283,000.00	272,000.00	10,000.00
39	COMMISSION ON REV. ALLOCATION	4-450-0000-7310101	1,401,551.70	-	1,401,551.70
41	PS, CULTURE & HERITAGE(SAL. DED)	4-450-0000-7310101	267,887.40	-	267,887.40
40	RECEIPTS OF TENDER FEES (AS COMPUTED BELOW)		43,000.00	-	43,000.00
					14,267,774.00

RECEIPT OF TENDER FEES

S/N	FROM WHOM	RECEIPT NO.	DATED	AMOUNT
1	FUNAN CONSTRUCTION CO. LTD	9969367	5/5/2017	1,000.00
2	KARBURN CONSTRUCTION CO.	9969368	5/5/2017	1,000.00
3	TEMCO CONSTRUCTION CO.	9969369	9/5/2017	1,000.00
4	CASPIAN HOLDINGS	9969370	9/5/2017	1,000.00
5	SEMILIKY CONSTRUCTION LTD	9969371	9/5/2017	1,000.00
6	MATLEX TRADING AGENCIES	9969372	9/5/2017	1,000.00
7	SAPATH ELECTRICALS	9969373	9/5/2017	1,000.00
8	PAVETNAS CONSTRUCTION LTD	9969374	9/5/2017	1,000.00
9	PARJOY SYSTEMS LTD	9969394	9/5/2017	1,000.00
10	GOLDEN PEBBLES CONTRUCTION CO LTD	9969295	9/5/2017	1,000.00
11	KAROZA AGENCIES	9969375	15/05/17	1,000.00
12	LEVEL AGENCIES	9969376	15/05/17	1,000.00
13	TRIUMP HOLDING GROUP LTD	9969377	15/05/17	1,000.00
14	LISTER COMPANY LTD	9969378	15/05/17	1,000.00
15	SAPHINE BUSINESS SOLUTIONS	9969379	15/05/17	1,000.00

16	SMAGON ENTERPRISES	9969380	15/05/17	1,000.00
17	MORSAM SOLUTIONS	9969381	15/05/17	1,000.00
18	CHARTECH INVESTMENT	9969382	15/05/17	1,000.00
19	JONESA ENTERPRISES LTD	9969383	15/05/17	1,000.00
20	KYEKA ENTERPRISES LTD	9969384	15/05/17	1,000.00
21	TESLACOM LTD	9969351	16/03/17	1,000.00
22	INSTA CONSTRUCTION LTD	9969352	16/03/17	1,000.00
23	PETIAN INVESTMENT LTD	9969353	16/03/17	1,000.00
24	LEMONO ENERGY VENTURES LTD	9969354	16/03/17	1,000.00
25	CENTRAL POINT INVESTMENTS	9969355	16/03/17	1,000.00
26	FOURIER & HOWARD LTD	9969356	16/03/17	1,000.00
27	BRISTEN ENTERPRISES LTD	9969357	16/03/17	1,000.00
28	BRENT E.A. SUPPLIES LTD	9969358	16/03/17	1,000.00
29	BAREK ENG. & CONTRUCTION LTD	9969359	16/03/17	1,000.00
30	HOMEBOYZ ENTERTAINMENT LTD	9969360	16/03/17	1,000.00
31	ELPHASE POWER ENG. LTD	9969361	29/03/17	1,000.00
32	OPTIMAL COMPANY LTD	9969362	29/03/17	1,000.00
33	INTELLIHUB TECHNOLOGY SYSTEMS	9969363	29/03/17	1,000.00
34	ONION TECHNOLOGY SOLUTION LTD	9969364	29/03/17	1,000.00
35	GRAVITY SOLUTIONS LTD	9969365	29/03/17	1,000.00
36	ARGYLE BUSINESS SYSTEMS LTD	9969366	29/03/17	1,000.00
37	M.F.I. OFFICE SOLUTIONS	9969424	23/04/18	1,000.00
38	TELKOM KENYA LTD	9969425	25/04/18	1,000.00
39	TELKOM KENYA LTD	9969426	25/04/18	1,000.00
40	LIQUID TELCOM	9969427	26/04/18	1,000.00
41	LIQUID TELCOM	9969428	26/04/18	1,000.00
42	INTERNET SOLUTION/ACCESS KENYA	9969429	27/04/18	1,000.00
43	INTERNET SOLUTION/ACCESS KENYA	9969430	27/04/18	1,000.00
	TOTAL			43,000.00

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

DATE	PAYEE	PV NO	AMOUNT KSHS
09-08-17	CANON ASSURANCE		635.35
09-08-17	PRUDENTIAL LIFE ASSURANCE		3,395.00
12-09-17	PIONEER ASSURANCE		2,425.00
12-09-17	WCPS		150,974.40
12-09-17	HELB		15,690.30
02-10-17	CASHBOOK UNDERCAST		100.00
03-10-17	WCPS		153,334.05
03-10-17	NSSF		3,100.00
03-10-17	PIONEER ASSURANCE		2,425.00
01-11-17	FELISTUS MBUGUA		17,986.80
29-11-17	PIONEER ASSURANCE		2,425.00
08-12-17	OVERCAST CB ROSE MULI		6,000.00
29-12-17	PAYE		46,900.60
29-12-17	AFRICAN CAPITAL		21,068.00
29-12-17	GUSII SACCO		20,596.00
29-12-17	PIONEER ASSURANCE		2,425.00
29-12-17	CORPORATE INSURANCE		18,431.90
29-12-17	PS IPMREST RECOVERY		54,956.20
29-12-17	PS SALARY ADVANCE		3,823.35
29-12-17	PS COMMISSIONS		10,750.95
29-12-17	SAMMUEL O LUMBUMBA		42,595.20
29-12-17	MARGARET NATHAN		42,595.20
01-03-18	PS SDAC IMPREST RECOVERY		

			51,523.70
01-03-18	PS SDAC COMMISSIONS		10,248.25
01-03-18	PS SDAC SALARY ADVANCE		3,823.35
01-03-18	SPORTS KENYA		1,409,400.00
01-03-18	GERALD OMBEWA		10,000.00
01-03-18	GERALD OMBEWA		29,000.00
02-03-18	PAYEE WILSON OBOK		561.55
02-03-18	SAFARICOM LTD		4,852.85
23-03-18	JOYCE MASESE		20,000.00
23-03-18	PS SDAC IMPREST RECOVERY		51,523.70
23-03-18	PS SDAC SALARY ADVANCE		3,823.35
23-03-18	PS SDAC COMMISSIONS		9,684.55
12-04-18	WILSON OKIRO		158,800.00
19-04-18	VAT		136,188.00
02-05-18	AFRICAN CAPITAL		26,642.00
02-05-18	IMPREST RECOVERY		51,523.70
02-05-18	PS SDAC		23,210.45
02-05-18	JOSEPHTA		518,625.00
02-05-18	DR ABBEY CHOKERA		164,188.00
02-05-18	SIDIAN		47,473.50
02-05-18	WANA ANGA		31,374.85
02-05-18	IMPREST RECOVERY		32,780.00
28-05-18	PS SDAC		8,129.05
28-05-18	SALARY ADVANCE		9,307.05
28-05-18	COMMISSION EARNED		9,948.60
28-05-18	VAT		

			7,200.00
28-05-18	VAT		10,573.15
28-05-18	VAT		10,573.15
28-05-18	MARY WAHOME	1849	15,000.00
20-6-2018	AFRED MUTHAMA	1853	39,600.00
20-6-2018	VAT	1946	10,241.40
20-6-2018	FRANCIS ORONI	1947	20,000.00
20-6-2018	NILSON OKIRO	1947	20,000.00
20-6-2018	FREDRICK ODAWA	1947	20,000.00
20-6-2018	GEORGE MWANGI	1947	20,000.00
20-6-2018	CATHERINE WANGECHI	1947	20,000.00
20-6-2018	GEOFFREY GITURU	1947	20,000.00
20-6-2018	CHARLES MOKUA	1947	20,000.00
20-6-2018	WILLIAM KIAGE	1947	20,000.00
20-6-2018	VIOLET KOIGI	1947	20,000.00
20-6-2018	GLADYS OMBWORI	1947	20,000.00
20-6-2018	JOEL WALUCHO	1947	20,000.00
20-6-2018	GLADYS OMBWORI	1958	30,000.00
20-6-2018	JANZIK ENTERPRISES	1967	180,000.00
20-6-2018	EPHANTUS GITHU	1978	53,500.00
20-6-2018	MARY NYAMU	1990	5,000.00
20-6-2018	HELLEN CHELIMO	2009	50,000.00
20-6-2018	GLADYS OMBWORI	2021	30,000.00
20-6-2018	VAT	2025	6,465.50
29-6-2018	KENYA COMMERCIAL BANK	2031	1,714,951.35
29-6-2018	BUNGE SACCO		

			2,005.00
29-6-2018	SHERIA SACCO		43,505.00
29-6-2018	SAUTI SACCO		369,488.00
29-6-2018	IMARIKA SACCO		7,435.50
29-6-2018	MWALIMU NATIONAL SACCO		140,661.55
29-6-2018	FAULU KENYA LTD		136,681.00
29-6-2018	MASHINANI WELFARE		300.00
29-6-2018	PS-SDAC		11,613.65
29-6-2018	PS-SDAC		9,741.70
29-6-2018	GEOFFREY GITURO PV 1947	FOLIO 22	20,000.00
30-6-2018	JOYCE MASESE	2036	90,000.00
30-6-2018	MARY WAHOME	2037	15,000.00
30-6-2018	WILLIAM KIAGE	2038	180,000.00
30-6-2018	GEORGE OMBATI	2039	920,000.00
30-6-2018	MARGARET NYAYWERA	2040	10,000.00
30-6-2018	FREDRICK KUNGU	2041	213,500.00
30-6-2018	ISAAC ONDEYO	2042	2,485,000.00
30-6-2018	ALICE KELONG	2043	20,000.00
30-6-2018	ESTHER NABEA	2044	30,000.00
30-6-2018	JOE ROBERT OKUDO	2045	948,832.50
30-6-2018	PAYEE		406,642.50
30-6-2018	BEATRICE OPANDE	2046	10,000.00
30-6-2018	GEORGE MWANGI	2047	10,000.00
30-6-2018	WENSLAS ONGAYO	2048	139,783.70
30-6-2018	PAYE		49,416.30
30-6-2018	JOSHUA MITAU MUIMI	2049	

30-6-2018	ANN W KIMANI		18,295.30
30-6-2018	COSMAS ODHIAMBO OWUOR		18,945.95
30-6-2018	CAROLINE WATHUNGU		18,945.95
30-6-2018	CYNTHIA JEPKOECH KIBET		17,481.70
30-6-2018	PAYE		18,295.30
30-6-2018	ANN W KIMANI	2050	4,329.50
30-6-2018	JOSHUA MITAU MUIMI		8,614.80
30-6-2018	COSMAS ODHIAMBO OWUOR		8,614.80
30-6-2018	ANN W KIMANI		8,614.80
30-6-2018	CYNTHIA JEPKOECH KIBET		8,614.80
30-6-2018	JOSHUA MITAU MUIMI	2051	8,614.80
30-5-2018	ATINGO EAGAN		17,481.70
30-6-2018	ANN W KIMANI		17,481.70
30-6-2018	COSMAS ODHIAMBO OWUOR		17,481.70
30-6-2018	PAYE	2052	17,481.70
30-6-2018	JOSHUA MITAU MUIMI		2,820.40
30-6-2018	JENIFFER KANDA		18,295.30
30-6-2018	ANN W KIMANI		18,295.30
30-6-2018	COSMAS ODHIAMBO OWUOR		18,295.30
30-6-2018	PAYE		18,295.30
30-6-2018	MWANAISHA GUGU	2053	3,394.80
30-6-2018	JOHNSTONE MUTHOKA	2054	15,000.00
30-6-2018	TALENT OFFICER	2055	160,000.00
30-6-2018	VAT		106,681.05
30-6-2018	LEEB AGENCIES	2046	5,818.95

			468,448.30
30-6-2018	VAT		25,551.70
30-6-2018	DECKMART GEN. SUPPLIES	2057	125,931.05
30-6-2018	VAT		6,868.95
30-6-2018	NATIONAL OIL CORP	2059	132,126.65
30-6-2018	JAMES RUTO	2060	150,000.00
30-6-2018	GEORGE OMBATI	2061	100,000.00
30-6-2018	JOYCE MASESE	2062	20,000.00
30-6-2018	JOYCE MASESE	2063	20,000.00
30-6-2018	JAMES MBURU	2064	27,000.00
30-6-2018	JAMES MBURU	2065	65,000.00
30-6-2018	MILKA OMOLO	2066	44,800.00
30-6-2018	MARY GICABI	2067	28,900.00
30-6-2018	FLORA LOKATU	2068	14,800.00
30-6-2018	ROBERT TONU	2069	52,000.00
30-6-2018	EVANS MOGUSU	2070	52,000.00
30-6-2018	GRACE NGUGI	2071	21,800.00
30-6-2018	FRIDAH MUSYIMI	2072	21,800.00
30-6-2018	NDONYI JAKONIA	2073	25,200.00
30-6-2018	ELIZABETH MARIMA	2074	44,800.00
30-6-2018	PHILLIP CHANIA	2075	45,200.00
30-6-2018	DOMINIC ONYANGO	2076	33,600.00
30-6-2018	ESTHER K. MAKAU	2077	205,000.00
30-6-2018	LUCY MWANGI	2078	120,000.00
30-6-2018	PS- SDAC-WENSLAS MARITIM	2079	40,000.00
30-6-2018	BEATRICE OKOKO		

30-6-2018	DOROTHY OSELU		40,000.00
30-6-2018	ANGELINE OWINO		40,000.00
30-6-2018	SAMUEL LUMUMBA		40,000.00
30-6-2018	MARY WAHOME		40,000.00
30-6-2018	ANNE MWANGI		40,000.00
30-6-2018	GEOFFREY GITURU		40,000.00
30-6-2018	WILSON OKIRO		40,000.00
30-6-2018	FRANCIS ORONI		40,000.00
30-6-2018	VIOLET KOIGI		40,000.00
30-6-2018	FRED ODAWA		40,000.00
30-6-2018	PS-SDAC-CHARLES NDERITU	2080	80,000.00
30-6-2018	AGNES GIKARU		20,000.00
30-6-2018	DOMINIC ONYANGO		20,000.00
30-6-2018	GEOFFREY KOMBO	2081	500,000.00
30-6-2018	PS-SDAC-ROBERT TONU	2082	40,000.00
30-6-2018	GILBERT MATUNDURA		40,000.00
30-6-2018	GRACE NGUGI		40,000.00
30-6-2018	LUCY MWANGI		40,000.00
30-6-2018	MILKA OMOLO		40,000.00
30-6-2018	JOSEPH KAMBATI		40,000.00
30-6-2018	FRANCIS ORONI		40,000.00
30-6-2018	FLORA CHEROTICH		40,000.00
30-6-2018	JECKONIA NDONJI		30,000.00
30-6-2018	MARY GICABI		30,000.00
30-6-2018	MARTIN NYALALA		

			30,000.00
30-6-2018	DAVID ODUOR		30,000.00
30-6-2018	TIMOTHY NYAGA		30,000.00
30-6-2018	YUNIA OMOTE		20,000.00
30-6-2018	PS-SDAC-STEPHEN MAU	2083	32,000.00
30-6-2018	KBATHSHEBA NYAKUNDI		20,000.00
30-6-2018	WINCLIFFE WAIRUMU		20,000.00
30-6-2018	MARY OBAE		32,000.00
30-6-2018	JOYCE MASESE		32,000.00
30-6-2018	DORIS BUNORO		20,000.00
30-6-2018	EDWIN MACHARIA		32,000.00
30-6-2018	ALFRIDAH ONCHARO	2084	300,000.00
30-6-2018	TUSMO TRAVEL TOURS	2085	20,685.00
30-6-2018	TUSMO TRAVEL TOURS	2086	96,990.00
30-6-2018	PS-SDAC-DOROTHY OSELU	2087	20,000.00
30-6-2018	ESTHER NABEA		60,000.00
30-6-2018	ALFRIDAH ONCHARO		20,000.00
30-6-2018	RASHID MWAMBAYU		20,000.00
30-6-2018	STEPHEN CHORONGO		20,000.00
30-6-2018	PS-SDAC-BEATRICE OKOKO	2088	20,000.00
30-6-2018	ELIAKIM AZANGU		20,000.00
30-6-2018	ANGELINE OWINO		20,000.00
30-6-2018	MARGARET NATHAN		20,000.00
30-6-2018	MARY KISINGU		20,000.00
30-6-2018	SAMUEL LUMUMBA		20,000.00
30-6-2018	MARY WAHOME		

			20,000.00
30-6-2018	LEONARD LOGOVANE		20,000.00
30-6-2018	DORCAS DZANGA		20,000.00
30-6-2018	JOSEPH KENGARA		20,000.00
30-6-2018	PS-SDAC-JACOB MUNGE	2089	40,000.00
30-6-2018	SAMUEL MUSYOKA		40,000.00
30-6-2018	JOHNSTONE MUTHOKA		40,000.00
30-6-2018	MARY OBAE		40,000.00
30-6-2018	EUNICE NJURA		40,000.00
30-6-2018	EVANS MOGUSU/KEMUNTO		80,000.00
30-6-2018	GEORGE NOMBI		40,000.00
30-6-2018	MATHERVYNE ENT.	2090	53,340.50
30-6-2018	CROWN MOTORS GROUP LTD.	2091	598,209.40
30-6-2018	BOKOH LTD	2092	227,586.20
30-6-2018	BOGONKO OTANGA & CO.	2093	265,520.10
30-6-2018	VAT		14,482.90
30-6-2018	VAT		201,826.45
30-6-2018	KALMNET ENT	2098	1,850,075.80
30-6-2018	PS-SDAC-ANN MWANGI	2099	28,000.00
30-6-2018	FRANCIS ORONI		28,000.00
30-6-2018	WILSON OKIRO		28,000.00
30-6-2018	FREDRICK ODAWA		28,000.00
30-6-2018	GEORGE MWANGI		28,000.00
30-6-2018	CATHERINE WANGECHI		28,000.00
30-6-2018	GEOFFREY KOMBO		28,000.00
30-6-2018	GEOFFREY GITURU		

			28,000.00
30-6-2018	CHARLES MOKUA		28,000.00
30-6-2018	WILLIAM KIAGE		28,000.00
30-6-2018	VIOLET KOIGI		28,000.00
30-6-2018	GLADYS OMBWORI		28,000.00
30-6-2018	BEATRICE OPANDE		28,000.00
30-6-2018	JOEL SIMIYU		28,000.00
30-6-2018	MARGARET KARANJA		28,000.00
30-6-2018	SIMIYU LAWRENCE		28,000.00
30-6-2018	JACOB MUNGE		28,000.00
30-6-2018	NICHOLAS NDOLO		28,000.00
30-6-2018	GEOFFREY OCHIENG		28,000.00
30-6-2018	JANE WAIRIMU		28,000.00
30-6-2018	JACKLINE OIGO		28,000.00
30-6-2018	ROBERT TONUI		20,000.00
30-6-2018	GILBERT MATUNDURA		20,000.00
30-6-2018	GRACE NGUGI		20,000.00
30-6-2018	JOSEPH KAMBATI		20,000.00
30-6-2018	MILKA OMOLO		20,000.00
30-6-2018	BEATRICE NYAWANDA		20,000.00
30-6-2018	FLORA CHEROTICH		20,000.00
30-6-2018	MARY GICABI		20,000.00
30-6-2018	NDONJI OGARA		20,000.00
30-6-2018	DAVID ODUOR		20,000.00
30-6-2018	TIMOTHY NYAGA		20,000.00
30-6-2018	YUNIA OMOTE		20,000.00

30-6-2018	IRENE GATHERU		20,000.00
30-6-2018	MASADA HOTEL- NAIVASHA	2100	20,000.00
30-6-2018	PATIENCE SERVICES	2101	613,534.50
30-6-2018	OAKRATE OFFICE SUPPLIS	2102	445,689.65
30-6-2018	PHILLIS CHEDEYE	2103	376,465.50
30-6-2018	PS-SDAC-JACOB MUNGE		500,000.00
30-6-2018	VIRGINIA MUTHONI		20,000.00
30-6-2018	ANGELINE OWINO		20,000.00
30-6-2018	SAID ALI DAWE		20,000.00
30-6-2018	ALFRED OKELO		20,000.00
30-6-2018	LUCY MWANGI		20,000.00
30-6-2018	VIRGNIAH KIBERA		20,000.00
30-6-2018	ROSE KIRANGI		20,000.00
30-6-2018	GEOFFREY GITURU		20,000.00
30-6-2018	GEOFFREY OCHIENG		20,000.00
30-6-2018	MERCY MUIRURI		20,000.00
30-6-2018	RASHID MWAMBEYU		10,000.00
30-6-2018	PS-SDAC-BEATRICE OKOKO	2105	10,000.00
30-6-2018	ANN MWANGI		40,000.00
30-6-2018	JACOB MUNGE		40,000.00
30-6-2018	WILLIAM KIAGE		40,000.00
30-6-2018	SAMUEL LUMUMBA		20,000.00
30-6-2018	GEOFFREY GITURU		40,000.00
30-6-2018	CHARLES MOKUA		20,000.00
30-6-2018	NDERITU CHARLES		20,000.00

			40,000.00
30-6-2018	TELKOM (K) LTD	2106	23,230.65
30-5-2018	DOROTHY OSELU	2107	428,785.00
30-6-2018	JOHNSTONE MUTHOKA	2108	120,000.00
30-6-2018	GEORGE NOMBI	2109	147,560.00
30-6-2018	MARTHA NANGA	2111	29,000.00
30-6-2018	PS-SDAC-ROBERT TONUJ	2201	20,000.00
30-6-2018	GRACE NGUGI		20,000.00
30-6-2018	JOSEPH KAMBATI		20,000.00
30-6-2018	MARY WAHOME		20,000.00
30-6-2018	MILKA OMOLO		20,000.00
30-6-2018	LUCY MWANGI		20,000.00
30-6-2018	FRANCIS ORONI		20,000.00
30-6-2018	BEATRICE NYAWANDA		20,000.00
30-6-2018	FLORA CHEROTICH		20,000.00
30-6-2018	FREDRICK ODAWA		20,000.00
30-6-2018	WILLIAM KIAGE		35,000.00
30-6-2018	MARY GICABI		15,000.00
30-6-2018	JACKONIA NDONJI		15,000.00
30-6-2018	MARTIN NYALALA		15,000.00
30-6-2018	DAVID ODUOR		15,000.00
30-5-2018	YUNIA OMOTE		10,000.00
30-6-2018	IRENE GATHERU		10,000.00
30-6-2018	EVERLINE MOGUSU	2202	147,000.00
30-6-2018	JARED OMONDI	2203	30,000.00
30-6-2018	GLADYS OMBWORI	2204	

			30,000.00
30-6-2018	DOMINIC ONYANGO	2205	50,400.00
30-6-2018	DR.ABBEY CHOKERA	2206	240,000.00
30-6-2018	GERALD OMBEWA	2207	159,000.00
30-6-2018	MARY GICABI	2208	15,000.00
30-6-2018	IRENE GATHERU	2209	10,000.00
30-6-2018	VIRGINIA KIBERA	2210	10,000.00
30-6-2018	ROSE KIRANGI	2211	7,000.00
30-6-2018	ESTHER NABEA	2212	21,000.00
30-6-2018	LEONARD LOGOVANE	2213	50,000.00
30-6-2018	HELLEN CHELIMO	2214	50,000.00
30-6-2018	LEONARD LOGOVANE	2216	50,000.00
30-6-2018	TIMOTHY NYAGA	2217	25,200.00
30-6-2018	LUCAS OKENAGWA	2218	59,900.00
30-6-2018	ESTHER NABEA	2219	56,000.00
30-6-2018	KENYA SCHOOL OF GVT	2220	142,241.40
30-6-2018	VAT		7,758.60
30-6-2018	BEATY TRADERS	2221	200,716.80
30-6-2018	VAT		10,948.20
30-6-2018	MAGKEM ENT	2222	331,422.40
30-6-2018	VAT		18,077.60
30-6-2018	MEINET MERCHANTS	2223	227,586.20
30-6-2018	COLNET LTD	2224	47,360.70
30-6-2018	VAT		2,583.30
30-6-2018	TRENDMART GEN SUPP	2225	344,698.30
30-6-2018	VAT		

			18,801.70
30-6-2018	NICKPURE ENT	2226	369,827.60
30-6-2018	VAT		20,172.40
30-6-2018	KAIGI ENT	2227	355,603.45
30-6-2018	VAT		19,396.55
30-6-2018	ICDC-NBI	2228	1,956,184.55
30-6-2018	VAT		106,701.45
30-6-2018	NSSF-NBI	2229	2,132,384.15
30-6-2018	VAT		116,311.85
30-6-2018	JISORT INV	2230	379,310.35
30-6-2018	VAT		20,689.65
30-6-2018	NALUNET AGENCIES	2231	379,310.35
30-6-2018	VAT		20,689.65
30-6-2018	ACCESS (K)GROUP LTD	2232	165,000.00
30-6-2018	VAT		9,000.00
30-6-2018	KIPKABUS GEN SUPP	2233	142,241.40
30-6-2018	VAT		7,758.60
30-6-2018	TWERA ENTERPRISES	2234	112,500.00
30-6-2018	BUNIX LTD	2235	632,000.00
30-6-2018	JUBILLY TOURS & TRAVEL	2236	29,000.00
30-6-2018	ORIVAM AGENCIES LTD	2237	180,172.40
30-6-2018	VAT		9,827.60
30-6-2018	CHRIFORMA AGENCIES	2238	114,741.40
30-6-2018	VAT		6,258.60
30-6-2018	WINNIFER ENT	2239	102,413.80
30-6-2018	VAT		

			5,586.20
30-6-2018	LAVINGTON SECURITY LTD	2241	162,155.15
30-6-2018	VAT		8,844.85
30-6-2018	LAVINGTON SECURITY LTD	2242	162,155.15
30-5-2018	VAT		8,844.85
30-6-2018	JISORT INV	2243	161,206.90
30-6-2018	VAT		8,793.10
30-6-2018	LEONARD LOGOVANE	2244	40,000.00
30-6-2018	MARY KISINGU	2245	40,400.00
30-6-2018	ROSE KIRANGI	2246	7,000.00
30-6-2018	IRENE GATHERU	2247	10,000.00
30-6-2018	MARY KISINGU	2248	50,400.00
30-6-2018	KAMJOE PRINTERS	2249	91,000.00
30-6-2018	NDENGA IVEST	2250	135,576.00
30-6-2018	ALFRED MUHINDI	2251	9,000.00
30-6-2018	MARY KISINGU	2253	18,200.00
30-6-2018	TRAVEL PLAZA	2254	20,610.00
30-6-2018	BUNIX LTD	2255	170,000.00
30-6-2018	HELLEN NDIRITU	2256	10,000.00
30-6-2018	KAIGI ENT	2257	105,000.00
30-6-2018	NDENGA IVEST	2258	531,034.50
30-6-2018	VAT		28,965.50
30-6-2018	MAYTARIA INTERNATIONAL	2259	360,344.85
30-6-2018	VAT		19,655.15
30-6-2018	MICHEAL PUNDO	2260	158,000.00
30-6-2018	MARY GICABI	2261	

30-6-2018	VICTOR OUMA	2262	15,000.00
			100,000.00
	TOTAL		37,105,621.85
Appendix 2	RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK		
Date	PARTICULARS		
28-08-17	EQUITY BANK LIMITED		3,125.00
28-08-17	KCB UNSPENT BALANCE		42,895.50
31-08-17	KCB UNSPENT BALANCE		1,067,830.95
01-09-17	KCB UNSPENT BALANCE		630.00
01-09-17	KCB UNSPENT BALANCE		52,432.80
21-09-17	KCB UNSPENT BALANCE		7,670.00
01-03-18	REVERSAL OF DUPLICATED CREDIT		314.70
18-06-18	KCB UNSPENT BALANCE		5,819.00
20-06-18	EQUITY BANK UN APPLIED FUNDS		229,258.00
	TOTAL		1,409,975.95
Appendix 3	PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK		
Date	PARTICULARS		AMOUNT KSHS
29-09-17	TRANSFER HOUSING		494,672.00
02-10-17	VIRGINIA MUMBI KIBERIA		10,000.00
24-10-17	VAT		111,360.00
24-10-17	CECILIA WANJIRU NDUU		20,000.00
27-11-17	VAT		244,732.15
27-11-17	FAMILY BANK		46,803.15
29-11-17	HEMELRYKE OTIENO		18,944.00
10-01-18	MARY WAHOME		15,000.00

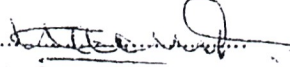
26-01-18	JECKONIA OGARA		7,500.00
01-02-18	SELECT MGT SERVICES		7,535.00
01-02-18	GENERATION HOUSE LTD		0.60
01-02-18	LET SHE GO		99,620.00
01-02-18	VAT(GEN HOUSE)		2,528.30
01-02-18	ELIZABETH NASUBO		6,000.00
01-02-18	SERIA SACCO		41,204.70
23-05-18	SPORTS KENYA		1,336,500.00
23-05-18	C B OC		700.00
19-04-18	C/B OV CAST PVC 1866		100,000.00
24-04-18	TRFS PAYMENT PV NO 1445		96,830.00
24-04-18	TRFS PAYMENT PV NO 1444		386,520.00
25-04-18	TRFS PAYMENT PV NO 1679		47,478.00
25-04-18	CB UC		0.25
03-05-18	TRFS PAYMENT PV NO 2074		155,587.80
04-05-18	JOSEPHTA MUKOBE		363,037.50
09-05-18	VAT		31,200.00
18-05-18	ABBAY CHOKERA		308,000.00
31-05-18	VAT		7,200.00
31-05-18	VAT		10,573.15
31-05-18	VAT		10,573.15
31-05-18	VAT		17,068.95
28-06-18	TRAVEL PLAZA		275,075.00
28-06-18	CIVIL SERVANTS P SCHEME		46,701.00
29-06-18	GAILMA ENT		108,103.45
29-06-18	WITHOLDING VAT		

			6,465.50
29-06-18	WITHOLDING VAT		5,896.55
	TOTAL		4,439,410.20
Appendix 4	RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT		
Date	PARTICULARS		AMOUNT KSHS
30-06-18	EXCHEQUER ISSUE		23,400,000.00
30-06-18	SPORTS KENYA		1,336,500.00
30-06-18	DIRECTOR NATIONAL ARCHIVE		5,995.00
30-06-18	DIRECTOR CULTURE		50,100.00
	TOTAL		24,792,595.00
	SUMMARY		
	BALANCE AS PER BANK STATEMENT		9,368,837.05
	LESS: APPENDIX 1		37,105,621.85
	LESS: APPENDIX 2		1,409,975.95
	ADD: APPENDIX 3		4,439,410.20
	ADD: APPENDIX 4		24,792,595.00
	BALANCE AS PER CASHBOOK		85,244.45
	ACTUAL CASHBOOK BALANCE		85,244.45
	DIFFERENCE		-

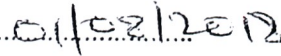
MINISTRY OF SPORTS, ARTS AND CULTURE
 STATE DEPARTMENT FOR ARTS AND CULTURE
 BANK RECONCILIATION STATEMENT
 DEVELOPMENT FINANCIAL YEAR 2017/2018
 AS AT 30TH JUNE, 2018

FO 30

Balance as per the Bank Statement	9,631,874.00
Less Payment in Cash Book not in Bank Statement	6,368,695.20
Receipts Bank Statement not in Cash Book	- 6,368,695.20
Add payment in Bank Statement not in cash Book	391,567.20
Receipts Cash Book not in Bank Statement	- 391,567.20
Balance as per Cash Book	3,654,746.00


 PREPARED BY


 DESIGNATION


 DATE

I certify that, I have checked and verified the Bank balance in the Cash book with the Bank statement and that, the above Reconciliation is Correct.

.....
 SIGNATURE

.....
 DESIGNATION

.....
 DATE

ANALYSIS

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE, 2018

DATE	PARTICULARS	AMOUNT
11/29/2016	WITHHOLDING TAX	15,000.00
11/29/2016	WITHHOLDING TAX	15,000.00
11/29/2016	WITHHOLDING TAX	16,260.00
1/27/2017	WITHHOLDING TAX	18,000.00
1/27/2017	WITHHOLDING TAX	19,704.00
1/27/2017	WITHHOLDING TAX	19,728.00
1/27/2017	WITHHOLDING TAX	24,780.00
6/30/2017	WITHHOLDING TAX	52,980.00
6/30/2017	GRACE NGUNJIRI	90,000.00
6/30/2017	WITHHOLDING TAX	132,000.00
6/30/2017	WITHHOLDING TAX	180,000.00
6/30/2017	WITHHOLDING TAX	256,615.20
6/30/2017	WITHHOLDING TAX	360,000.00
6/30/2017	WITHHOLDING TAX	394,974.65
6/30/2018	PIDNGICH TECHNOLOGIES	1,891,810.35
6/30/2018	FRIDLEY SOLUTIONS	99,568.95
6/30/2018	VAT	5,431.05
6/30/2018	LISHAN SYSTEMS	821,133.90
6/30/2018	VAT	44,789.10
6/30/2018	TURBOTECH	931,320.70
6/30/2018	VAT	50,799.30
6/30/2018	INTELLUB TECHNOLOGY	698,689.65
6/30/2018	VAT	38,110.35
6/30/2018	LAKY VENTURES	182,068.95
6/30/2018	VAT	9,931.05
	TOTAL	6,368,695.20

APPENDIX II

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30 JUNE, 2018

DATE	CHEQUE NO	PARTICULARS	AMOUNT
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TOTAL

APPENDIX III

PAYMENT IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE, 2018

DATE	CHEQUE NO	PARTICULARS	AMOUNT
07/07/2017		TRFS PAYMENTS	287,935.20
11/7/2017		TRFS PAYMENTS	6,000.00
11/7/2017		TRFS PAYMENTS	97,632.00
		TOTAL	391,567.20

APPENDIX IV

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE, 2018

DATE	CHEQUE NO	PARTICULARS	AMOUNT
------	-----------	-------------	--------

30-06-2017

TOTAL

BALANCE AS PER BANK STATEMENT	9,631,874.00
APPENDIX I	6,368,695.20
APPENDIX II	-
APPENDIX III	391,567.20
APPENDIX IV	-
CASHBOOK BALANCE	3,654,746.00
ACTUAL CASHBOOK BALANCE	3,654,746.00
DIFFERENCE	-

MINISTRY OF SPORTS , CULTURE AND THE ARTS
STATE DEPARTMENT FOR ARTS AND CULTURE

BANK RECONCILIATION 30-06-18

DEPOSIT

FO 30

Balance as per the Bank Statement	20,501,768.80
Less Paymentst in Cash Book not in Bank Statement	6,234,000.00
Receipts in Bank Statement not in Cash Book	-
Add payment in Bank Statement not in cash Book	-
Receipts Cash Book not in Bank Statement	5.00
Balance as per Cash Book	14,267,773.80

PREPARED BY



DESIGNATION

Acc

DATE

01/02/2018

I certify that, I have checked and verified the Bank balance in the Cash book with the Bank statement and that, the above Reconciliation is Correct.

SIGNATURE

DESIGNATION

DATE

ANALYSIS			
ACCOUNT 1000302607			
APPENDIX 1			
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE, 2018			
DATE	VOUCHER NO	PARTICULARS	AMOUNT(KSHs)
30-6-2018	128	ROSE MULI	400,000.00
30-6-2018	129	KIBAARA KOIGI	1,250,000.00
30-6-2018	130	ROSE MULI	1,350,000.00
30-6-2018	131	WILSON GACHARA	1,484,000.00
30-6-2018	132	KIBAARA KOIGI	600,000.00
30-6-2018	133	NAHASHON KIRUNDI	1,150,000.00
			6,234,000.00
APPENDIX 2			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30 JUNE, 2018			
DATE	REFERENCE NO.	PARTICULARS	AMOUNT(KSHs)
			0.00
			-
APPENDIX 3			
PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE, 2018			
DATE		PARTICULARS	AMOUNT(KSHs)
			-
APPENDIX 4			
RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30 JUNE, 2018			
DATE	VOUCHER NO	PARTICULARS	AMOUNT(KSH)
		CASHBOOK OVERCAST	5.00
		TOTAL	5.00

