

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR CULTURE
AND HERITAGE**

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

(a) Background information

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

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

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

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

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

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

1.1 Vision

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

1.2 Mission

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

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

1.1.1 Core values

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

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

1.3 Core Functions

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

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

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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)
- Kenya National Archives & Documentation Services (KNADS)
- Department for Library Services

(c) Fiduciary Management

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

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

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State Department for Culture and Heritage Senior Management Organogram



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



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



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



Mr. Joe Okulo CBS
Principle Secretary, State Department for Sports Development



Mr. Charles Wambia
Director, Administration



Mr. Francis Mwangi
Kenya National Archives and Document Service



Dr. Donald Otoy
Permanent Presidential Music Commission



Dr. Kiprop Lagat
Cultural Services


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SENIOR MANAGEMENT – MINISTRY OF SPORTS, CULTURE AND HERITAGE)

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

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 <p>Mr. Charles O. Wambia Director of Administration</p>	<p>Mr. Charles Onyango Wambia is the Director in charge of Administration in State Department for Culture and Heritage. Previously he served as Director Gaming, and acting Director of Administration at State Department for Correctional Services. His main role includes overseeing implementation of Government policies; follow up on actions on Government decisions and directives, representing the Principal Secretary in various forums, etc.</p> <p>He is a holder of MBA Human Resource Development (Moi University 2005), Masters in Public Policy and Administration (Kenyatta University 2011) BA (UoN) 1989 and CPS finalist 1997</p>
 <p>Mr. Robert Tonui Director HRM</p>	<p>Mr. Robert Tonui is a Senior Assistant Director in charge of Human Resource Management and Development. His main duties include co-ordinating provision of human resource services, training, attachment and internship for the youth.</p> <p>He is a holder of B.Ed (Science) from Egerton University, 1996; MBA (HRM), Egerton University, 2001.</p>
 <p>Mr. Stephen Mau Director, Library</p>	<p>Mr. Stephen G. Mau Kimani joined the 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 Degree in Library and Information Science from Kenyatta University, 2011, Postgraduate Diploma in Librarianship, Makerere University, Kampala, 1998, Bachelor of Arts (Hons), University of Nairobi, 1990.</p>
 <p>Mr. Francis Mwangi, Director, 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>
 <p>Mr. Stephen N. Muthuma Chief Finance Officer</p>	<p>Stephen Njoroge Muthuma has worked for civil service for 28 years since 1992 after graduating from the University Of Nairobi in 1991 with a Bachelor of commerce degree. He has worked in civil service in various capacities currently being Head of Finance in the State department. He has also worked in different Ministries and State Departments including Immigration and Registration, Interior and State Department of sports Development. He has been a Director representing the PS Sports in ADAK and currently the PS representative at the BOMAS of Kenya Board of Directors.</p>

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Mr. Nelson M. Osioru
Assistant Accountant General

Mr. Osioru joined the State Department in January 2019. He is an Assistant Accountant General and is in charge of the Accounting Unit.

He is a holder of MBA (Finance) JKUAT, BCOM (Finance) KCA University, Executive Diploma in Financial Management, KCA University and CPA (K) Strathmore University



Beatrice Okoko,
Assistant Director/Records Management

Beatrice Okoko is an Assistant Director Records Management. She assumed office on 1st October 2016 in the Ministry of Sports, Culture and Arts.

She is the Head of Record Management Function in the Department of Culture & Arts. Her main role includes Policy Formulation, Guidelines and Development, review and implementation of the Integrated Records Management System.

She holds a Bachelor of Arts Degree, Diploma in Procurement, qualified ISO auditor and various management courses.

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KEY ENTITY INFORMATIONAS AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

Composition of the Committee Members

The various committee members within the State Department have 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 induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations.

i. Audit and Finance Committee Activities

This committee is composed of the following members:

1. John Longacha Ejore - Acting Chairman
2. Gabriel Ouko - Member
3. John Matagaro - Member
4. Beatrice Opande - Secretary

The committee was responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 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) 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.
- Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.

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- Reviewing any related party transactions that may arise within the State Department for Culture and Heritage.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee (PAC)

ii. Budget Implementation Committee

This committee is composed of the following members:

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

Budget Implementation Committee Activities

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

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

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

iii. Human Resources Management Advisory Committee Activities

This committee is composed of the following members: -

1. Josephta Mukobe (Chairperson)
2. Charles Wambia
3. Francis Mwangi
4. Dr. Kiprop Lagat
5. Stephen Mau
6. Dr. Donald Otoyoy
7. Beatrice Okoko

Human Resources Management Advisory Committee Activities

The duties of the committee include:

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

iv. Training Committee

This committee is composed of the following members:

1. Charles Wambia (Chairman)
2. Francis Mwangi
3. Dr. Kiprop Langat
4. Dr. Donald Otoyoy
5. Stephen Mau
6. Beatrice Okoko

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

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

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

State Department for Culture and Heritage Headquarters

Kenya National Library Service Building

Community

P. O. Box 49849-00100

Nairobi, Kenya

(e) State Department for Culture and Heritage Contacts

Telephone: (254) 020 – 2251164/005, 2250576

E-mail:254-020-316187

Website: www.minspoca.go.ke

(f) State Department for Culture and Heritage Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Advisor

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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II. FORWARD BY THE CABINET SECRETARY

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

INTRODUCTION



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

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

The State Department accomplished the following during FY 2019/20:

- 1) Improved policy and legislative framework – The State Department facilitated the enactment of; Kenya's Heroes Act, 2014; it also undertook a review of the following Acts so as to align it to the Kenyan Constitution 2010: National Culture Policy, and initiated the review of the Public Archives and Documentation Service Act. The Ministry also drafted the following policies, bills and regulations: Draft National Music Policy; Draft Records Management Policy; National Heritage Authority Bill; Culture Bill; Kenya National Library Service Bill; and Draft Guidelines and Standards for Government Library
- 2) Acquisition and Preservation of Public Records: 24,669 public records were acquired for preservation, 698,000 public records digitized against a target of 8 million, 120,000 records transferred to Archives; digitized 4.5 million archival materials, microfilmed 68,340 documents 44,000 records of enduring value acquired and repaired to enable their continued use by researchers; and retrieved 5,728 records in microfilms from London Records office.
- 3) Public Records and Information Management: The State Department automated the open registry and re- engineered, upgraded, developed and operationalized the registry workflow system. In addition, 8,900 records were digitized
- 4) Enhanced Records Management best practices by training 100 records managers to spearhead automation and digitization of Records Management in public service (E-registry) and held 7 staff sensitization exercises at various levels and on-job trainings

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

FORWARD BY THE CABINET SECRETARY (CONTINUED)

PROJECTS/PROGRAMMES

Flagship Projects

- i. National Library of Kenya:** The Sector will complete construction of the Ultra-Modern National Library at Upper Hill in Nairobi. The project will increase access to information and knowledge and transform the reading culture in the country.

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

OTHER PROGRAMMES AND PROJECTS

i. Library Services

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

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- e. **Conditional Grant for development of library:** The objective of this fund is to develop the capacity of county governments and other stakeholders in the country so as to hasten the development of library services to the public.
 - f. **Sponsorship of the Library of the year awards (MAKTABA AWARDS):** The State Department will enhance this project to promote excellence in development and management of public schools' libraries. This will be achieved by sponsoring the 'Public Schools category' in the said awards.
- ii. Performing Arts, Music and Culture**
- a. **Documentation, Preservation and Dissemination of Music and dance Heritage of Kenya:** The objective is to carry out research and document on audio visual format, collect music and dance materials and artifacts from different communities of Kenya and digitize them for reference and posterity.
 - b. **Promotion of Talent in Music and Dance:** The sector will train talented youth in music and dance upgrade their skills and support to make a living from their talents. . The Sector will also establish Music Talent Centres to help the youth improve their skills and prepare them for career in music industry. In addition, the Sector will establish cultural and arts theatres to identify and nurture talent in performing arts in selected counties.
 - c. **Establish County Heritage Centres and Community Cultural Centres in all counties:**
The Kenya Cultural Centre will work with communities to locate and mark cultural heritage sites important to their State Department for Culture and Heritage. Rural communities will also be empowered to promote traditional culture and performances in the community cultural centres. The Department of Culture could be involved in setting up standards and utilizing them for the promotion of national values, State Department for Culture and Heritage and enhancement of national cohesion
 - d. **Empowerment of Artists and Cultural Practitioners:** The project entails building capacity for artists and cultural practitioners through workshops, exhibitions, festivals and competitions. The Sector will establish a National Arts and Culture Gallery to serve as a national cultural space for exhibition of master pieces of art works. The Sector will coordinate cultural exchange programmes with other countries and mainstream national values, cohesion and State Department for Culture and Heritage through coordination of cultural festivals and arts exhibitions locally.

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e. **Implementation of UNESCO 2003 and 2005 Conventions:** Kenya is a signatory to UNESCO 2003 Convention on safeguarding of Intangible Cultural Heritage (ICH) and 2005 Convention on promotion and protection of the diversity of cultural expressions. The Sector will implement the UNESCO 2003 Convention to safeguard ICH elements present in Kenyan communities and promote creativity among artists and cultural practitioners. During this plan period the sector will also seek for ratification and Implementation of 3 additional UNESCO Conventions namely:

- ~~UNESCO 1954 Convention on Protection of Cultural Properties in the Event of Armed Conflict.~~
- UNESCO 1972 Convention on Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property.
- UNESCO 2001 Convention on Protection of the Underwater Cultural Heritage.

iii. Public Records Management

a. **Integrated Public Records and Information Management System:** The Sector will operationalize the IRMS and ensure that Public service offices operate a standard registries workflow system for ease of management of Public records with cost effectiveness in terms of sustainability and running costs.

b. **Digital Revolution the Sector will spearhead the automation of public registries;** develop a records and information databases for quality, accessible, timely and reliable data/information (Data Revolution for Sustainable Development, 2014).

c. **Improvement of National Archives:**

- i. **Installation of Mobile Shelves:** The State Department is experiencing serious shortage of storage space for the records both at the headquarters and in the field offices. While most of repositories at the headquarters have been installed with mobile shelves, those at the field offices have remained static. The Sector will install mobile shelves in all offices of the National Archives to save on storage spaces and ensure security of the records
- ii. **Refurbishment of the Archives Building:** The current archives building is old having been built in 1930, hence requires constant maintenance and installations
- iii. **Construction of a purpose built archives building:** The Sector will construct a purpose built archives building so as to ensure that the country's documentary heritage is protected for prosperity
- iv. **Digitalization of Records:** The National Archives will digitize over one million copies of documents annually to enhance access and preservation to the archival materials.
- v. **Retrieval of Migrated Archives:** The retrieval of records taken away by Britain at the eve of independence will be undertaken.

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

iv. National Heritage

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

EMERGING ISSUES

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

CHALLENGES

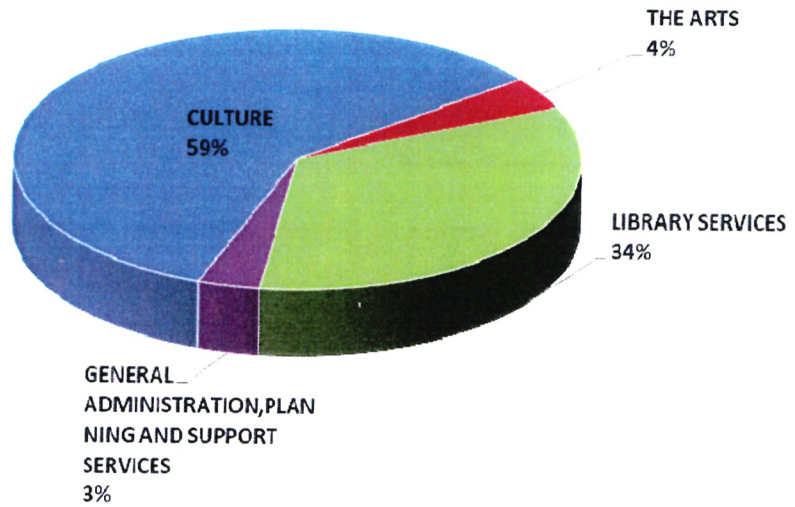
- i. Inadequate policy and regulatory framework to regulate the sector;
- ii. Inadequate data on the sector hence the economic contribution cannot be accurately quantified as there is no framework at the national level for data collection on some sectors.
- iii. Inadequate mechanism for talent identification,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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020
FORWARD BY THE CABINET SECRETARY (CONTINUED)

BUDGET ALLOCATION

Department for Culture and Heritage had a gross budget of **Kshs.3,908,662,575** made up of **Kshs.3,405,459,684** and **Kshs.503,202,891** for Recurrent and Development Vote respectively. The State Department was to expend the gross budget of **Kshs.3,908,662,575** under the following four programmes:

BUDGET ALLOCATION BY PROGRAMMES



STATE DEPARTMENT FOR CULTURE AND HERITAGE
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FORWARD BY THE CABINET SECRETARY (CONTINUED)

I. Programme 1: Culture

The objective of this programme is to promote revitalization and development of all aspects of culture. This programme was allocated **KShs.2,292,192,721** representing 59% of the budget. A total of **KShs.2,163,587,575** was spent under the following sub programmes Conservation of Heritage, Public Records and Archives Management, Development and promotion of culture, promotion of Kenyan music and Dance.

II. Programme 2: The Arts

The objective of this programme is provision of arts policies in the country. This programme was allocated **KShs.158,039,527** representing 4% of the budget. A total of **KShs.137,169,780** was spent under Sub-programme 2.1: The Arts

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.1,319,721,506** representing 34% of the budget. A total of **KShs.1,294,276,625** was spent under Sub-programme 4.1: Library Services

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

The objective of this programme is to ensure provision of support services to other departments. This programme was allocated **Kshs.138,708,821** representing 3% of the budget. A total of **KShs.136,627,124** was spent under general Administration headquarters programme.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020
FORWARD BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2020 as reported in the detailed financial statements together with the commentary and comparative analysis against

Financial Performance	Printed Estimates	Actual	Variance	%
	Kshs	Kshs	Kshs	Utilization Variance
Total Receipts	3,908,662,575	3,732,372,285	176,290,290	95
Total Payments	3,908,662,575	3,731,661,103	177,001,472	95
Surplus /Deficit for the year	0	711,182	(711,182)	

Financial Performance Summary

Actual payments were 5% below budget. This is attributable to under-utilisation of budget allocation.

Budget Utilisation

The State Department spent **KShs.3,732,372,285** against an approved budget of **KShs.3,908,662,575** representing absorption of **95%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below: -

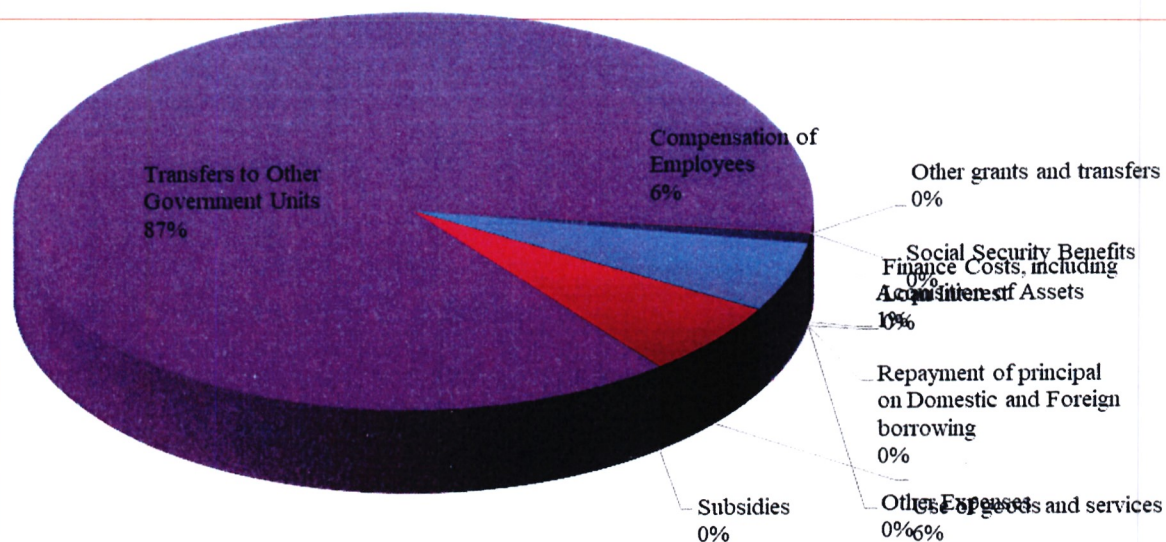
Expense Item	Approved Budget Allocation	Actual Payments	Variance	% of Utilisation Difference to Final Budget
Compensation of Employees	217,020,000	210,251,441	6,768,559	97
Use of goods and services	265,760,704	224,795,180	40,965,524	85
Transfers to Other Government Units	3,375,859,590	3,265,824,698	110,034,892	97
Social Security Benefits	1,840,000	1,789,318	50,682	97
Acquisition of Assets	48,182,281	29,000,466	19,181,815	60
Total Payments	3,908,662,575	3,731,661,103	177,001,472	95

**STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020**

FORWARD BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights (Continued)

Budget Utilisation as Per Economic Items



It is noted that 87 % of the State Department’s budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs) 6% of the budget was utilised on employee compensation while 1% was utilised in Acquisition of assets,7% on use of goods and services.

Current Year Performance against Prior Year

RECEIPTS	2019/2020 Kshs	2018/2019 Kshs	Change	Percentage change
Total Revenues	3,732,372,285	4,145,824,305	413,452,020	10
Total Payments	3,731,661,103	4,144,958,654	413,297,551	10
SURPLUS/DEFICIT	711,182	865,651	154,469	

Total receipts reduced by 10% due to decrease in funding to the State Department mainly through exchequer releases hence there was decrease in payments.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020
FORWARD BY THE CABINET SECRETARY (CONTINUED)

Receipts

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

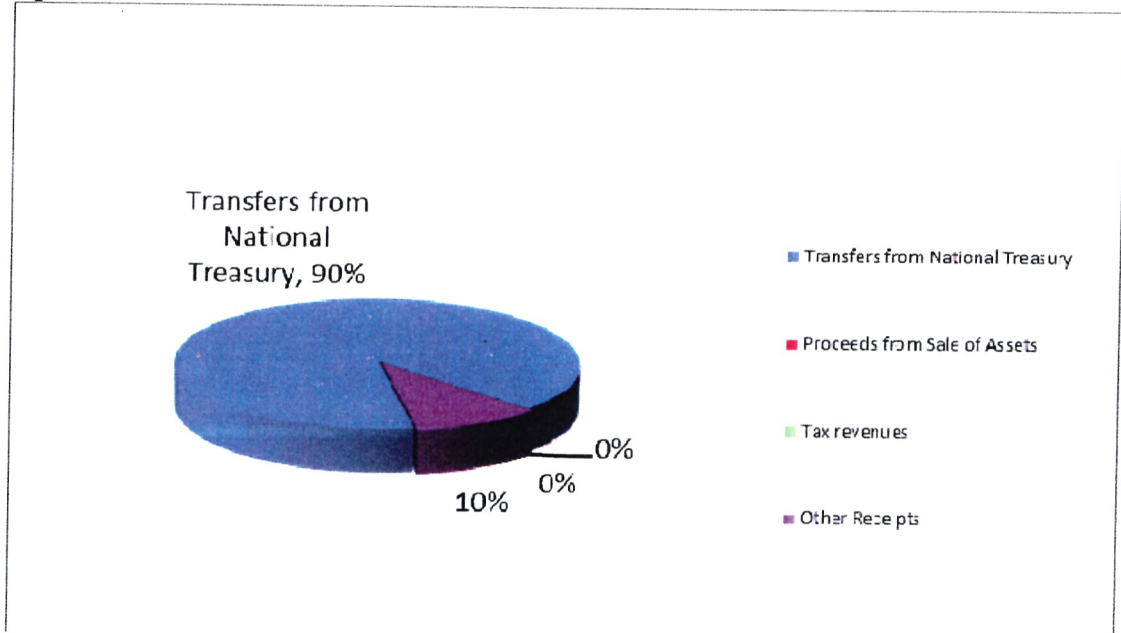
Total Receipts Breakdown

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

	Year to 30th June 2020	Year to 30th June 2019	Change	%
Receipts	Kshs.	Kshs.	Kshs.	Change
Transfers from National Treasury	3,355,105,497	4,135,046,490	-779,940,993	-19
Proceeds from Sale of Assets	677,500	0	677,500	0
Tax Revenue	0	0	-9,000,000	-100
Other Receipts	376,589,288	1,777,815	374,811,473	21083
Total Receipts	3,732,372,285	4,145,824,305	-413,452,020	-10

The total receipts for FY 2019/2020 stood at **Kshs.3,732,372,285** representing a 10% decrease from **Kshs.4,145,824,305** for FY 2018/2019

Total Receipts



STATE DEPARTMENT FOR CULTURE AND HERITAGE
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FORWARD BY THE CABINET SECRETARY (CONTINUED)

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2020. The major source of funding for the State Department for Culture and Heritage is exchequer releases that account for 90% of the total receipts.

Payments

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

The total payments for **FY 2019/2020** stood at **Kshs.3,731,661,103**, representing a 10% decrease from **Kshs.4,144,958,654** for **FY 2018/2019**

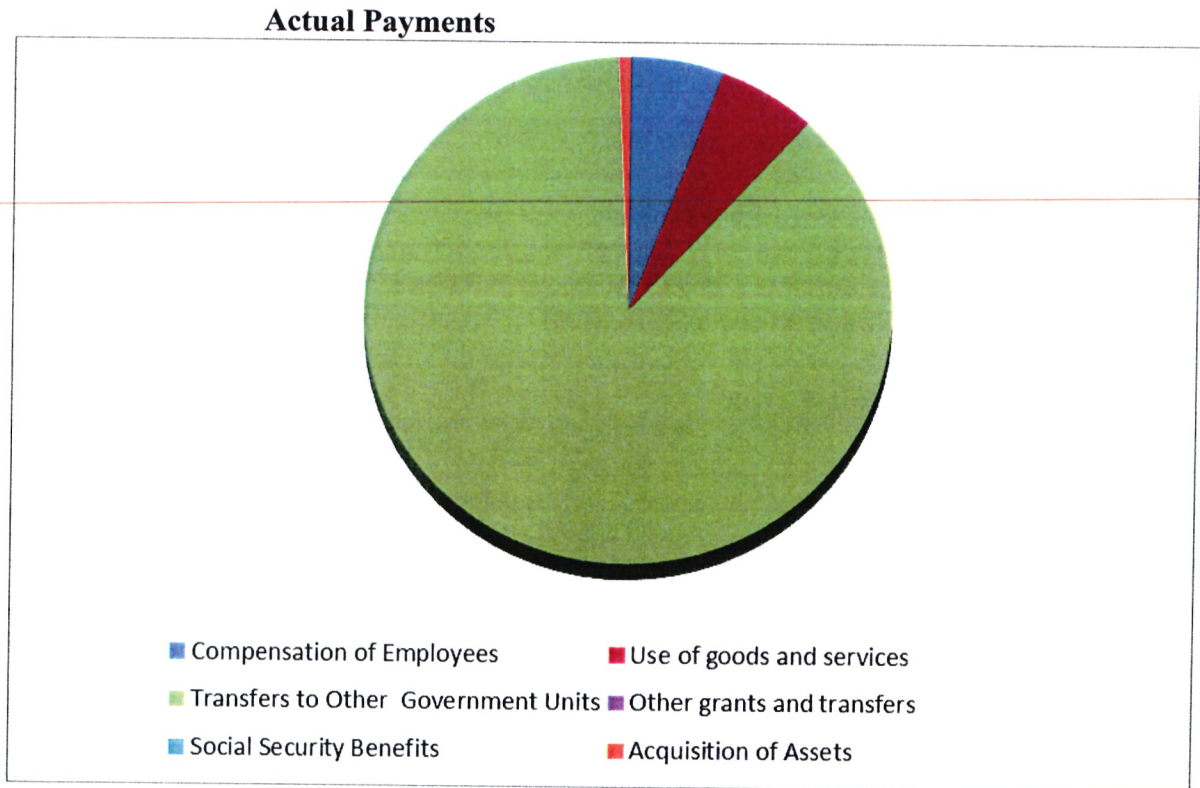
Total Payment Breakdown

	Year to 30th June 2020	Year to 30th Jun-19	Change	%
Payment	KShs	KShs	KShs	Change
Compensation of Employees	210,251,441	284,017,703	-73,766,262	-26
Use of goods and services	224,795,180	444,681,893	-219,886,713	-50
Transfers to Other Government Units	3,265,824,698	3,343,891,821	-78,067,123	-2
Other grants and transfers		0	0	0
Social Security Benefits	1,789,318	1,492,625	296,693	20
Acquisition of Assets	29,000,466	70,874,612	-41,874,146	-59
Total Payments	3,731,661,103	4,144,958,654	-413,297,551	-10

The decrease in payments is attributable to reduction in budget allocation during the financial year 2019/2020.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020
FORWARD BY THE CABINET SECRETARY (CONTINUED)

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2020



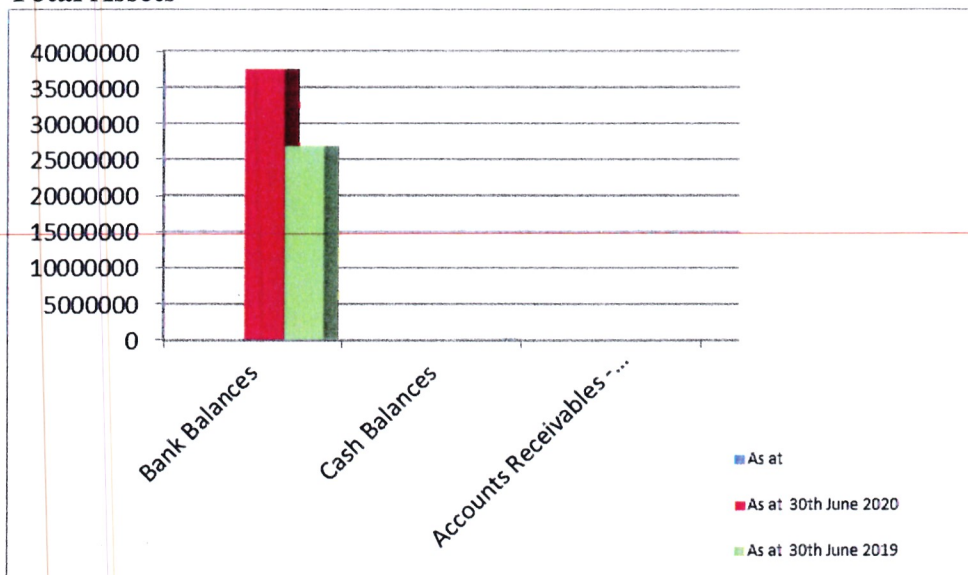
Financial Assets Summary

Financial Assets	As at	As at	Change	% Change
	30 th 2020	30 th 2019		
	KShs	KShs	KShs	
Bank Balances	37,518,120	26,814,243	10,703,877	40
Cash Balances	54,810	304,437	-249,627	-82
Accounts Receivables - Outstanding Imprest & Salary Advances	43,245	173,625	-130,380	-75
Total Financial Assets	37,616,175	27,292,305	10,323,870	38

Bank balances increased by 40% as a result of receipt of deposits paid into the Deposit Bank Account at the end of the financial year 2019/2020.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Total Assets



Cash Flows and Cash Position

The cash and bank balances held by the State Department for Culture and Heritage as at 30th June 2020 were **Kshs.37,572,930**. The breakdown of the cash and bank balances is as summarized in the table below.

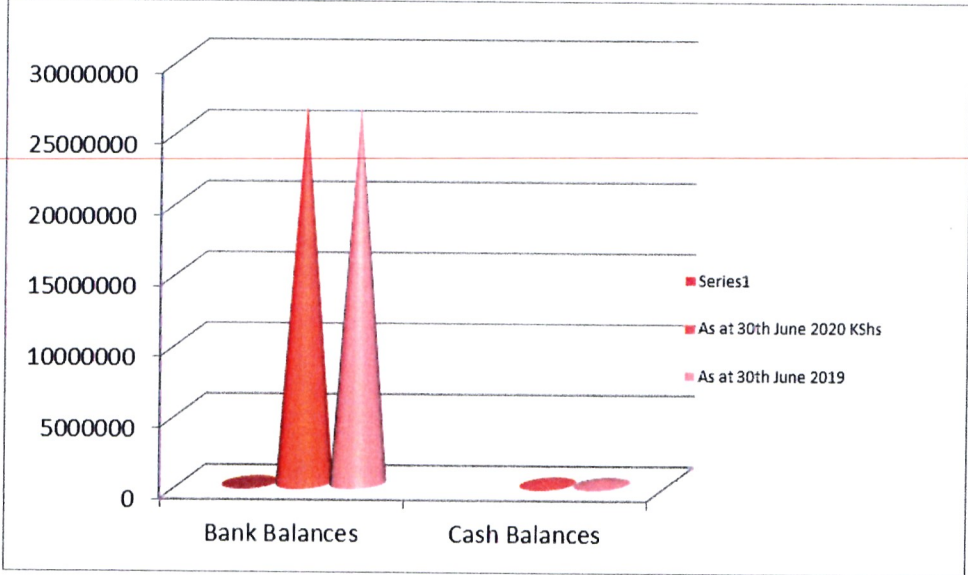
Cash and Bank Balance

Cash and Bank balances	As at 30th June 2020	As at 30th June 2019	Change	%
	KShs	KShs	KShs	Change
Bank Balances	37,518,120	26,814,243	10,703,877	40
Cash Balances	54,810	304,437	-249,627	-82
Total	37,572,930	27,118,680	10,454,250	39

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Total Cash and Cash Equivalents



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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Cash Flow Activities

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

Cash flow activities

	2019/2020	2018/2019	Change	%
	Kshs	Kshs		Change
Net cash flow from operating activities	38,777,217	79,985,528	41,208,311	51
Net cash flow from investing activities	(28,322,966)	70,874,612	42,551,646	59
NET INCREASE IN CASH AND CASH EQUIVALENT	10,454,250	9,110,116	1,787,571	20
Cash and Cash equivalent at the beginning of the Year	27,118,680	18,007,764	8,806,479	49
Cash and Cash equivalent at the end of the Year	37,572,930	27,118,680	10,454,250	39

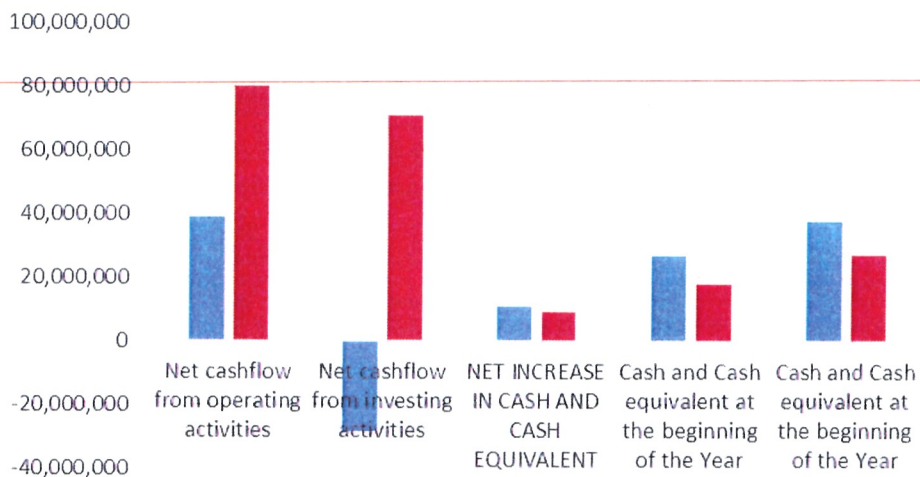
Net cash flows utilised in investing activities decreased significantly due to a decrease in amounts utilised in the acquisition of assets by the State Department for Culture and Heritage whereas there was decrease in net cash flow from operating activities due to decrease in expenditure relating to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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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FORWARD BY THE CABINET SECRETARY (CONTINUED)

Cash Flow Activities

Chart Title



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

STATE DEPARTMENT FOR CULTURE AND HERITAGE

Reports and Financial Statements

For the year ended June 30, 2020

III A. STATEMENT OF PERFORMANCE AGAINST STATE DEPARTMENT'S PREDETERMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the *MDA's 2018-2022* plan are to:

- a) Provide an enabling policy, legal and institutional framework
- b) Harness, develop and promote the creative arts industry
- c) Promote, preserve and maintain positive and diverse cultures for national identity
- d) Enhance preservation and conservation of the national tangible, intangible and documentary heritage
- e) To modernize records management and promote access to information, records and archives.
- f) To build adequate capacity to enhance provision of quality and efficient services and enhance the image of the Ministry

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

MDA Program	Objective	Outcome	Indicator	Performance IN FY 19/20
Culture/ Heritage	To promote, preserve and maintain positive and diverse cultures for national identity	Enhanced heritage and culture knowledge, appreciation and conservation	No. of archival materials acquired	12,049 were acquired
			No. of records digitized	2000 records were digitized out of a target of 1million targeted. The austerity measures affected the accomplishment of the activity
			No. of records microfilmed	218 records and all were achieved
			No. of researchers visiting the archives	5994 No. of researchers visited the library
			Time taken to retrieve materials	499 hours per year

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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The Arts	To harness, develop and promote the creative arts industry	A vibrant art industry	No. of artists and Cultural practitioners trained	2000No. out of a target of 1500 No. of artists and Cultural practitioners were trained. The target was surpassed because there was increased collaboration between the State Department and the County Government on cultural programmes and on the registration of cultural artists and practitioners.
Library Services	To modernize records management and promote access to information, records and archives	Knowledgeable society	-Establish National Government Reference Library -Number of training workshops for government librarians -Number of information resources acquired -Number of Library services strategies introduced	The project is ongoing. A budget of Kshs. 30 million was allocated to this project, but only Kshs. 17.2 million accessed due to austerity measures. The equipment for the reference library, consultancy for development of a Library Management System and computers to network 10 libraries procured. This target was not achieved due to austerity measure Target was not achieved due to austerity measures One (1) strategy was introduced, a digital library/ repository to support efficient access of information by clients
General Administration, Planning and Support Services	To provide an enabling policy, legal and institutional framework	Provide administrative Support Services	No. of strategies finalized National Culture & Heritage Policy National Music Policy Draft Languages of Kenya Policy	The strategic plan 2018-2022 for the Ministry of Sport, Culture and Heritage was finalized and is operational Policy approved by the NDITC and forwarded to Cabinet for approval Policy approved by the NDITC and forwarded to Cabinet for approval Policy developed and subjected to public participation. Comments from stakeholders to be

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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				<p>incorporated before presentation to the Ministry leadership</p> <p>The policy was developed and is ready for cabinet deliberation and approval</p> <ul style="list-style-type: none"> • The Bill was approved by Cabinet and forwarded to Parliament where it was published for public comments. • The PS was invited by the National Assembly Departmental Committee on Sports, Culture and Tourism for deliberations on the Bill and advised to review a few areas of concern. • The Bill was finalized and awaits publication in the Kenya Gazette and tabling at the Senate for debate • The Bill was developed in 2019 and is awaits incorporation of comments from stakeholders and concurrence of the Ministry leadership before submitting to the Office of the Attorney General
			Draft Natural Products Industry Policy	
			The Kenya National Library Service Bill, 2020	
			Kenya Heritage and Museums Bill, 2020	
			National Kiswahili Council of Kenya Bill, 2019	
			Kenya Heroes Act, No. 5 of 2014	Draft Legal Notice on commencement of the Act forwarded to the Attorney General's Office for publication

III B. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Employee welfare

a) Policies guiding the hiring process considering the gender ratio stakeholder's engagement.

- i. Recruitment and selection is guided by the PSC Act 2017, Human Resources Procedures Manual, DPM Circulars, and Labour Laws, schemes of Service or career progression guidelines & PSC regulations 2020, pursuant to these MDAs are required to customize and domesticate these regulations develop and implement employment plans review their recruitment policies to ensure that the mode of advertisement of job vacancies, pre-selection and conducting of interviews do not in any way disadvantage any particular group; and take deliberate measures including targeted advertisements to bring on board marginalized groups and take into account the gender ratio regional balance and PWDs. Policies are reviewed from time to time and stakeholders are engaged during these reviews.
- ii. Human Resource Policies and Procedures 2016
 - Recruitment will be undertaken on the basis of fair competition and merit; representation of Kenya's diverse communities; adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities.
 - Persons with disability shall be accorded equal opportunities for employment provided they have the necessary qualifications and are suitable for such employment. The government shall implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities.

b) Efforts made in improving skills and managing careers, appraisals and reward systems

Section H of Human Resource Manual and Procedures States that;

- The Government policy on training is to ensure continuous upgrading of Public Servant's core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them create and seize opportunities for social advancement, economic growth and individual fulfillment.
- Training needs analysis is carried out every two year while training projections are carried out annually. It is the outcome of these reports that informs the decisions of the Ministerial Human Resource Managerial and Advisory Committee and the Public Service Commission on Skills Development. The approved programmes should address National Organizational and individual goals and be demand driven.
- The government continually develop its employees' professional knowledge and skills and encourage them to join relevant professional bodies. The Government will establish mechanisms for supporting employees where the career guidelines require them to be members of a professional body.

STATE DEPARTMENT FOR CULTURE AND HERITAGE

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CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING (CONTINUED)

Authorized Officers are expected to develop, update and maintain skills inventory for all officers in their respective State Departments for purposes of identifying the available, and the require skills. The inventory will guide the training, recruitment and succession management decisions.

c. Performance Appraisal System

- G.1 A Performance Appraisal System is a systematic process for getting better results form an organization, teams and individuals by managing performance within an agreed framework of planned goals, objectives and standards. It is a set of tools, processes and actions that allows for maximization of the performance of employees and institutions. (2) it also provides employees with a clear understanding of job expectations; regular feedback about performance; and sanctions for poor performance. The overall goal of a PMS is to measure employee performance and ultimately the achievement of intended results for the organization. In order to reward performance and sanction under performance
- High performance Employees are rewarded through wages and benefits i.e. thirteenth (13th) salary, recognition/commendation certificates, to give legal motivation which leads to high performance and productivity.

d. Compliance with Occupation Safety and Health Act of 2007 (OSHA)

Human Resource Policies and Procedures 2016

Pursuant to the OSHA Act 2007, Human Resource Policies, authorized officers are required to enforce the regulations, under the provisions of the OSHA Act to ensure compliance.

- Section F.1 provides guidelines and standards for the prevention and protection of officers against accidents and occupational hazards arising at the work place. It also provides for guidelines, procedures and modalities for the administration and payment of compensation for work related injuries and accidents and diseases contracted during and outside the course of work.
- F.2 (1) Authorized Officers maintains healthy and safe working environments for officers under their respective State Departments. (2) All officers have their responsibility to ensure safety to themselves and others when performing their duties.
- F.5(1) The Principal Fire Officer and the County Fire Officers are responsible for providing advice on all matters concerning fire prevention, firefighting, fire protection and fire demonstrations in all Government premises.
- F.8 Authorized Officers shall ensure that all officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

These requirements are also captured in the State Department's respective performance contracts, as part of the enforcement mechanism.

STATE DEPARTMENT FOR CULTURE AND HERITAGE

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IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government 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, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department 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 State Department for Culture and Heritage financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30th, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Culture and Heritage further confirms the completeness of the accounting records maintained for the State Department which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the 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 State Department for Culture and Heritage financial statements were approved and signed by the Accounting Officer on 20/11/20 2020.



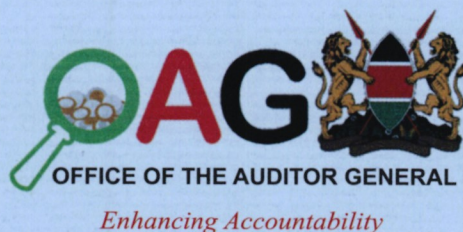
Josephtha O. Mukobe, (Ms), CBS
Principal Secretary



Nelson M. Osioru
Assistant Accountant General
ICPAK Membership Number: 7597

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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the financial statements of the State Department for Culture and Heritage set out on pages 25 to 49, which comprise of the statement of assets and liabilities as at 30 June, 2020, and 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Culture and Heritage as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Transfers to Other Government Units

Examination of the payment vouchers reveals that the State Department transferred Kshs.48,220,000 to four (4) State Agencies as stimulus funds to cushion musicians and artists against adverse effects of the Covid-19 pandemic as per the Presidential Directive as analyzed below:

Entity	Pv No.	Date	Amount (Kshs.)
Kenya Film Commission	004	10/06/2020	8,500,000
Kenya Cultural Centre	006	10/06/2020	18,120,000
National Museums of Kenya	005	10/06/2020	11,600,000
National Museums of Kenya	018	17/6/2020	10,000,000
Total			48,220,000

However, no returns had been obtained from the beneficiaries as at the time of the audit in November, 2020. Therefore, it was not possible to ascertain whether these funds were received and utilized for the intended purposes.

2. Unsupported Accounts Payables

As disclosed in Note 12 to the financial statements, the statement of assets and liabilities reflects a balance of Kshs.36,460,829 under accounts payables which includes an amount of Kshs.4,544,668 in respect of retention money whose miscellaneous receipts were not availed and therefore, their ownership could not be confirmed.

3. Unsupported Pending Bills

Note 18.1 to the financial statements reflects pending bills amounting to Kshs.56,506,211 that were not settled in the year under review but were carried forward to 2020/2021 financial year. The pending bills include an amount of Kshs.25,104,887 that had no supporting documents. Further, included in the pending bills is Kshs.14,596,148 payable to the Standard Group Limited for the advertisement of the Smithsonian Kenya Mambo Poa Event and hosting of a radio talk show dating back to 2014. Examination of the payment details revealed that the initial contract sum of Kshs.24,288,480 was not supported by a contract agreement and the amount payable of Kshs.14,596,148 recorded in payables is overstated by Kshs.864,025 as a result of erroneously capturing outstanding pending bill as Kshs.14,596,148 instead of Kshs.13,732,123. In addition, the payment voucher for Kshs.14,596,148 had not been authorized and there was no order advertising space to confirm that the service was properly procured.

In the circumstances, the accuracy and authenticity of total pending bills of Kshs.56,506,211 could not be confirmed.

4. Use of Goods and Services

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects an expenditure balance of Kshs.224,795,180 under use of goods and services which includes an amount of Kshs.36,677,852 in respect of rentals of produced assets. However, the latter balance on rentals of produced assets excludes rent for the current year amounting to Kshs.37,185,480 whose draft lease agreement had been disputed on the recommendation by the State Department for Housing and Urban Development, as the rent disclosed in the draft lease agreement was above the recommended rates for government to government entities.

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

Key Audit Matters

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

Other Matter

1. Prior Year Unresolved Issues

1.1 Variance between IFMIS Generated Trial Balances and Financial Statements on Reported Cash and Cash Equivalents

As previously reported, comparison between IFMIS generated cash balances and financial statements cash balances revealed unexplained variance as indicated below:

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

Management did not provide any explanation or reconciliation of these variances as at 30 June, 2020.

1.2 Construction of Civil Works

As previously reported, and as disclosed in Note 9 to the financial statements, included in the acquisition of assets figure of Kshs.70,874,612 as at 30 June, 2019 is an amount of Kshs.40,000,000 being Development Grant transferred to the National Museums of Kenya for rehabilitation and upgrade of Tom Mboya Mausoleum in Rusinga Island, Homabay County. The National Museums of Kenya awarded the tender for construction to a local firm on 25 April, 2019 at a contract sum of Kshs.45,457,740 thereby exceeding the budget by Kshs.5,457,740, without prior approval by the State Department for Culture and Heritage who were the initiators of the project.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and

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

Basis for Conclusion

Acquisition of Assets

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects an expenditure balance of Kshs.29,000,466 which includes an amount of Kshs.4,199,000 paid to a company on 28 June, 2020 for purchase of a motor vehicle. The payment was made in advance without a bond/guarantee as required by Sections 146 and 147 of the Public Procurement and Asset Disposal Act, 2015. As at the time of audit in December, 2020, the vehicle had not been delivered to the State Department. No explanation was given as to why the vehicle had not been delivered.

In the circumstances, it was not possible to confirm the probity of Kshs.4,199,00 paid and if this was a proper charge to public funds.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Incomplete Fixed Asset Register

Annex 2 to the financial statements reflects a balance of Kshs.253,274,467 being total historical cost of the assets owned by the State Department. An audit review of records supporting the assets revealed that, the asset register did not disclose serial numbers of the assets. Further, logbooks for fifteen (15) out of thirty-five (35) motor vehicles owned by the State Department were not availed for audit review. In addition, twelve (12) motor vehicles have been grounded at different locations for long and the State Department did

not demonstrate any efforts to dispose the grounded vehicles to avoid further value loss. In the circumstances, it has not been possible to ascertain the accuracy and security of the assets worth Kshs. 253,274,467.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the State Department financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

22 April, 2021

STATE DEPARTMENT FOR CULTURE AND HERITAGE

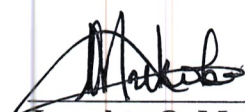
Reports and Financial Statements

For the year ended June 30, 2020

VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		Kshs	Kshs
RECEIPTS			
Tax Revenues	1	-	9,000,000
Exchequer releases	2	3,355,105,497	4,135,046,490
Proceeds from Sale of Assets	3	677,500	0
Other Receipts	4	376,589,288	1,777,815
TOTAL RECEIPTS		3,732,372,285	4,145,824,305
PAYMENTS			
Compensation of Employees	5	210,251,441	284,017,703
Use of goods and services	6	224,795,180	444,681,893
Transfers to Other Government Units	7	3,265,824,698	3,343,891,821
Social Security Benefits	8	1,789,318	1,492,625
Acquisition of Assets	9	29,000,466	70,874,612
TOTAL PAYMENTS		3,731,661,103	4,144,958,654
SURPLUS/DEFICIT		711,182	865,651

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 20/11/ 2020 and signed by:



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



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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020
VII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	37,518,120	26,814,243
Cash Balances	10B	54,810	304,437
Total Cash and cash equivalent		37,572,930	27,118,680
Accounts receivables – Outstanding Imprests	11	43,245	173,625
TOTAL FINANCIAL ASSETS		37,616,175	27,292,305
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12	36,460,829	26,426,654
NET FINANCIAL ASSETS		1,155,347	865,651
REPRESENTED BY			
Fund balance b/fwd	13	865,651	4,217,581
Prior year adjustment	14	(421,486)	(4,217,581)
Surplus/Deficit for the year		711,182	865,651
NET FINANCIAL POSITION		1,155,347	865,651

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 20/11/ 2020 and signed by:



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



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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
 Reports and Financial Statements
 For the year ended June 30, 2020
 VIII. STATEMENT OF CASH FLOWS

		2019-2020	2018-2019
		Kshs	Kshs
Receipts for operating income			
Tax Revenues	1		9,000,000
Exchequer Releases	2	3,355,105,497	4,135,046,490
Other Revenues	4	376,589,288	1,777,815
Payments for operating expenses			
Compensation of Employees	5	210,251,441	284,017,703
Use of goods and services	6	224,795,180	444,681,893
Transfers to Other Government Units	7	3,265,824,698	3,343,891,821
Social Security Benefits	8	1,789,318	1,492,625
Adjusted for:			
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)		130,380	303,966
Increase/(Decrease) in Accounts Payable: (deposits and retention)		10,034,175	12,158,880
Prior Year Adjustments	14	(421,486)	4,214,581
Net cash flow from operating activities		38,777,217	79,985,528
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	3	677,500	0
Acquisition of Assets	9	(29,000,466)	70,874,612
Net cash flows from Investing Activities		(28,322,966)	70,874,612
CASH FLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		10,454,250	9,110,916
Cash and cash equivalent at BEGINNING of the year		27,118,680	18,007,764
Cash and cash equivalent at END of the year		37,572,930	27,118,680

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 20/11/2020 and signed by:



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



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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020

**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
 COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,834,850,000	1,585,732,985	3,420,582,985	3,355,105,497	65,477,488	98
Proceeds from Sale of Assets (AIA)		500,000	500,000	677,500	(177,500)	136
Other Receipts (AIA)	220,500,000	267,079,590	487,579,590	376,589,288	110,990,302	77
TOTAL RECEIPTS	2,055,350,000	1,853,312,575	3,908,662,575	3,732,372,285	176,290,290	95
PAYMENTS						
Compensation of Employees	112,410,000	104,610,000	217,020,000	210,251,441	6,768,559	97
Use of goods and services	179,705,000	86,055,704	265,760,704	224,795,180	40,965,524	85
Transfers to Other Government Units	1,695,315,000	1,680,544,590	3,375,859,590	3,265,824,698	110,034,892	97
Other grants and transfers	0	0	0	0	0	0
Social Security Benefits	920,000	920,000	1,840,000	1,789,318	50,682	97
Acquisition of Assets	67,000,000	(18,817,719)	48,182,281	29,000,466	19,181,815	60
TOTAL PAYMENTS	2,055,350,000	1,853,312,575	3,908,662,575	3,731,661,103	177,001,472	95
Surplus/ Deficit	0	0	0	711,182	(711,182)	

Notes: -

Overutilization of 136% in proceeds from sale of assets was as a result of over collection in revenue.


Underutilization of 77% on Other Receipts was as a result of less collection of AIA.


Underutilization of 85% on Use of goods and services was due to lack of exchequer funding.

Underutilization of 60% on Acquisition of Assets due to lack of exchequer funding.

The changes between the original and final budget are as a result of austerity measures.

The entity financial statements were approved on 20/11/2020 and signed by:


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


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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,282,850,000	1,634,530,094	2,917,380,094	2,870,646,156	46,733,938	98
Proceeds from Sale of Assets(AIA)		500,000	500,000	677,500	(177,500)	136
Other Receipts (AIA)	220,500,000	267,079,590	487,579,590	376,589,288	110,990,302	77
TOTAL RECEIPTS	1,503,350,000	1,902,109,684	3,405,459,684	3,247,912,944	157,546,740	95
PAYMENTS						
Compensation of Employees	112,410,000	104,610,000	217,020,000	210,251,441	6,768,559	96
Use of goods and services	179,705,000	86,055,704	265,760,704	224,795,180	40,965,524	85
Transfers to Other Government Units	1,210,315,000	1,691,144,590	2,901,459,590	2,791,424,698	110,034,892	96
Social Security Benefits	920,000	920,000	1,840,000	1,789,318	50,682	99
Acquisition of Assets		19,379,390	19,379,390	19,074,920	304,470	98
TOTAL PAYMENTS	1,503,350,000	1,902,109,684	3,405,459,684	3,247,335,557	158,124,127	95
Surplus/Deficit	0	0	0	577,387	(577,387)	

Notes

Overutilization of 136% in proceeds from sale of assets was as a result of over collection in revenue. Underutilization of 77 % in Other receipts was due to less AIA collection. Underutilization of 85% On Use of Goods and Services was due to lack of exchequer funding. The changes between the original and final budget are as a result of austerity measures. The State Department for Culture and Heritage financial statements were approved on 20/11/20 2020 and signed by:



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



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

STATE DEPARTMENT FOR CULTURE AND HERITAGE

Reports and Financial Statements

For the year ended June 30, 2020

XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	552,000,000	(48,797,109)	503,202,891	484,459,341	18,743,550	96
TOTAL RECEIPTS	552,000,000	(48,797,109)	503,202,891	484,459,341	18,743,550	96
PAYMENTS						
Transfers to Other Government Units	485,000,000	(10,600,000)	474,400,000	474,400,000	0	100
Acquisition of Assets	67,000,000	(38,197,109)	28,802,891	9,925,546	18,877,345	34
TOTAL PAYMENTS	552,000,000	(48,797,109)	503,202,891	484,325,546	18,877,345	96
Surplus/Deficit	0	0	0	133,795	(133,795)	

Notes

Underutilization of 34% in Acquisition of Assets was mainly due to lack of exchequer.

The changes between the original and final budget are as a result of austerity measures.

The State Department for Culture and Heritage financial statements were approved on 20/11/2020 and signed by:



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



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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
 Reports and Financial Statements
 For the year ended June 30, 2020

XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020	2020	2020	Date, 2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
CULTURE	2,241,133,380	51,059,341	2,292,192,721	2,163,587,575	128,605,146
Conservation of Heritage	1,984,250,567	30,029,023	2,014,279,590	1,918,763,217	95,516,373
Public Records and Archives Management	131,149,827	13,926,320	145,076,147	130,725,005	14,351,142
Development and Promotion of Culture	125,732,986	7,103,998	132,836,984	114,099,353	18,737,631
Promotion of Kenyan Music and Dance	0	0	0	0	0
THE ARTS	158,039,527	-	158,039,527	137,169,780	20,869,747
Film services	0	0	0	0	0
Arts	103,342,783	-	103,342,783	87,998,381	15,344,403
Culture	54,696,744	-	54,696,744	49,171,399	5,525,345
LIBRARY SERVICES	867,577,956	452,143,550	1,319,721,506	1,294,276,625	25,444,881
Library services	1,319,721,506	452,143,550	1,319,721,506	1,294,276,625	25,444,881
GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	138,708,821	-	138,708,821	136,627,124	2,081,697
General administration and support services	138,708,821	-	138,708,821	136,627,124	2,081,697
TOTAL	3,405,459,684	503,202,891	3,908,662,575	3,731,661,103	177,001,472

XIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the State department 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. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transfers from the Exchequer

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

External Assistance

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

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

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

During the year ended 30th June 20xx, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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For the year ended June 30, 2020
SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **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 consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to **Kshs.36,460,829** compared to **Kshs.26,426,654** in prior period as indicated on note 12.

There were no other restrictions on cash during the year.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020
SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

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

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

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

12. Comparative Figures

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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

STATE DEPARTMENT FOR CULTURE AND HERITAGE
 Reports and Financial Statements
 For the year ended June 30, 2020

XIV. NOTES TO THE FINANCIAL STATEMENTS

1. TAX REVENUES

	2019-2020	2018-2019
	Kshs	Kshs
AIA from KFCB	-	9,000,000
Total	-	9,000,000

2. EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	551,776,977	658,750,765
Total Exchequer Releases for quarter 2	602,609,196	1,105,849,600
Total Exchequer Releases for quarter 3	823,518,449	1,086,659,200
Total Exchequer Releases for quarter 4	1,377,200,875	1,283,786,925
Total	3,355,105,497	4,135,046,490

Budgeted exchequer was **Kshs.3,908,662,575** against received exchequer of **kshs.3,355,105,497** leading to a short of **kshs.65,477,488**

3. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	500,000	0
Excess collection over budget	177,500	
	677,500	0

The above amount of **Kshs177,500** relates to AIA collection over and above the budgeted amount of **kshs500,000**. It was included in the Recurrent balance recovered by National Treasury at the end of the financial year.

4. OTHER REVENUES

Description	2019-2020	2018-2019
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	376,589,288	1,777,815
Total	376,589,288	1,777,815

Other revenues are collections by Kenya National Library Services, National Museums of Kenya, Kenya Cultural Centre and gallery and research fees at the National Archives.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	131,665,422	166,590,097
Basic wages of temporary employees	5,353,353	
Personal allowances paid as part of salary	73,232,666	117,427,606
Total	210,251,441	284,017,703

6. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	3,761,158	6,097,900
Communication, supplies and services	6,691,130	25,715,283
Domestic travel and subsistence	50,164,546	85,714,443
Foreign travel and subsistence	14,053,472	23,014,986
Printing, advertising and information supplies & services	10,276,616	23,282,440
Rentals of produced assets	36,677,852	60,429,198
Training expenses	11,317,236	55,351,428
Hospitality supplies and services	44,576,633	57,963,796
Specialized materials and services	14,926,117	50,276,077
Office and general supplies and services	8,793,395	14,224,396
Other operating expenses	11,115,564	16,429,743
Routine maintenance – vehicles and other transport equipment	4,610,053	5,484,754
Routine maintenance – other assets	2,801,013	9,044,891
Fuel oil and lubricants	5,030,397	11,652,557
Total	224,795,180	444,681,893

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
Current Grants to Government Agencies	2,791,424,698	2,621,391,821
Capital Grants to Government Agencies	474,400,000	722,500,000
TOTAL	3,265,824,698	3,343,891,821

Please note that the amount of **Kshs. 2,791,424,698** includes **Kshs. 375,544,698** collected as AIA by Kenya National Library Services, Kenya Cultural Centre and National Museums of Kenya .
The above transfers (net of **Kshs.2,890,280,000**) were made to the following self-reporting entities in the year:

Description	Recurrent	Development	Total	2019-2020
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Kenya National Library Services	787,980,000	433,400,000	1,221,380,000.00	1,221,380,000.00
Kenya Cultural Centre	35,200,000	0	35,200,000.00	35,200,000.00
Institute of Primate Research	278,200,000	20,000,000	298,200,000	298,200,000.00
National Museum of Kenya	1,294,500,000	21,000,000	1,315,500,000.00	1,315,500,000.00
National product	20,000,000	0	20,000,000	20,000,000
TOTAL	2,415,880,000.00	474,400,000.00	2,890,280,000.00	2,890,280,000.00

We have confirmed these amounts with the recipient entities and attached the confirmations as an Appendix to these financial statements.

Description	AIA
	Kshs
Kenya National Library Services	52,427,170
Kenya Cultural Centre	38,054,311
National Museum of Kenya	285,063,217
TOTAL	375,544,698

The above relates to AIA collected by SAGAs during the financial year **2019/2020**. The said SAGAs are self-reporting entities. Confirmations are hereby attached as an Appendix to these financial statements.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. SOCIAL SECURITY BENEFITS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	1,789,318	1,492,625
Total	1,789,318	1,492,625

9. ACQUISITION OF ASSETS

Non-Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Refurbishment of Buildings	9,925,546	2,048,000
Construction and Civil Works	-	40,000,000
Purchase of Vehicles and Other Transport Equipment	4,199,000	10,986,000
Purchase of Office Furniture and General Equipment	14,875,920	17,048,612
Purchase of ICT Equipment, Software and Other ICT Assets		-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	792,000
Sub-total	29,000,466	70,874,612

10A: Bank Accounts

Name of Bank and Account No.	Currency	Nature of Account	2019-2020	2018-2019
			Kshs	Kshs
<i>Central Bank of Kenya, 1000386207</i>	Kshs	Recurrent	923,496	309,889
<i>Central Bank of Kenya, 1000386215</i>	Kshs	Development	133,795	77,700
<i>Central Bank of Kenya, 1000386223</i>	Kshs	Deposit	12,928,960	26,426,654
<i>Central Bank of Kenya, 1000442239</i>	Kshs	Deposit	23,531,869	-
Total			37,518,120	26,814,243

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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For the year ended June 30, 2020
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10B: CASH IN HAND

	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	54,810	304,437
Total	54,810	304,437

Cash in hand is as follows:

Cash in hand	2019-2020	2018-2019
	Kshs	Kshs
Headquarters	54,810	304,437
Total	54,810	304,437

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	-	23,600
Salary advances	43,245	-
District suspense	-	150,025
Clearance accounts		
Total	43,245	173,625

12. ACCOUNTS PAYABLE

Description	2019-2020	2018-2019
	Kshs	Kshs
Retention	4,544,668	4,098,684
Deposits(General)	8,384,292	22,327,970
Deposits(Sports Art and Social Devt Fund)	23,531,869	-
Total	36,460,829	26,426,654

The above relates to retentions of the contractors and general deposits from other entities as per the attached annexures.

STATE DEPARTMENT FOR CULTURE AND HERITAGE
 Reports and Financial Statements
 For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	26,814,243	18,007,764
Cash in hand	304,437	-
Accounts Receivables	173,625	477,591
Accounts Payables	(26,426,654)	(14,267,774)
Total	865,651	4,217,581

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance c/d FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	26,814,243	(247,861)	26,566,381
Cash in hand	304,437	0	304,437
Receivables	173,625	(173,625)	0
Accounts Payables	(26,426,654)	0	(26,426,654)
	865,651	(421,486)	444,165

The amount **Kshs421,486** under adjustments was money recovered by National Treasury at the end of the financial year 2018/2019, while **kshs.444,165** relates to amounts from the financial year 2018/2019 i.e cash in hand of **kshs.304,437** and **kshs.139,728** for cash at bank under recurrent account unspent balances which was not recovered by treasury during the financial year and was included in the balances at the end of financial year 2019/2020 which has since been recovered by treasury.

15. CHANGES IN RECEIVABLES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	173,625	1,579,214
Imprest issued during the Year (C)	0	0
Imprest surrendered during the Year (B)	43,245	0
Net changes in account receivables D= A+B-C	130,380	1,579,214

STATE DEPARTMENT FOR CULTURE AND HERITAGE

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	26,426,654	707,242
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	36,460,829	0
Net changes in account payables D= A+B-C	(10,034,175)	707,242

17. RELATED PARTY DISCLOSURES

The following comprise of related parties to the State Department for Culture and Heritage

Related party transactions:

	2019- 2020	2018- 2019
	Kshs	Kshs
Transfers to related parties		
Transfers to SAGAs	2,890,280,000	3,343,891,821
Total Transfers to related parties		
Transfers from related parties		
Transfers from the Exchequer	3,355,105,497	4,135,046,490

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020

18. OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLES (See Annex 1)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	10,851,073	5,639,283	10,851,073	6,299,283
Supply of services	30,742,636	34,819,492	14,695,200	50,206,928
Total	41,593,709	40,458,775	25,546,273	56,506,211

18.2: OTHER PENDING PAYABLES (See attached list as appendixes to these financial statements)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Sports Fund-	-	126,681,969	103,150,100	23,531,869
General Deposit	26,426,654	189,133,506	202,631,200	12,928,960
Total	26,426,654	315,815,475	305,781,300	36,460,829

STATE DEPARTMENT FOR CULTURE AND HERITAGE

Reports and Financial Statements

For the year ended June 30, 2020

19. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITORS RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																																										
1.1	<p>Variance between IFMIS Generated Trial Balance and Financial Statements on reported cash balances</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Codes</th> <th>IFMIS Balance</th> <th>Trial Balance</th> <th>Financial Statements</th> <th>Difference</th> </tr> <tr> <td></td> <td></td> <td>Kshs.</td> <td></td> <td>Kshs.</td> <td>Kshs.</td> </tr> </thead> <tbody> <tr> <td>Bank Balances</td> <td>6530000</td> <td>1,358,280,986</td> <td>309,889</td> <td>1,357,971,097</td> <td></td> </tr> <tr> <td></td> <td>6540000</td> <td>127,827,672</td> <td>77,700</td> <td>127,749,972</td> <td></td> </tr> <tr> <td></td> <td>6550000</td> <td>43,828,373</td> <td>26,426,654</td> <td>17,401,719</td> <td></td> </tr> <tr> <td>Cash Balances</td> <td>6580000</td> <td>2,925,797,122</td> <td>304,437</td> <td>2,925,492,685</td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td>4,455,734,153</td> <td>27,118,680</td> <td>4,428,615,473</td> <td></td> </tr> </tbody> </table>	Item	Codes	IFMIS Balance	Trial Balance	Financial Statements	Difference			Kshs.		Kshs.	Kshs.	Bank Balances	6530000	1,358,280,986	309,889	1,357,971,097			6540000	127,827,672	77,700	127,749,972			6550000	43,828,373	26,426,654	17,401,719		Cash Balances	6580000	2,925,797,122	304,437	2,925,492,685		Total		4,455,734,153	27,118,680	4,428,615,473		<p>The variances arose due to some bank statements not having been availed online. The bank statements have now been availed and the figures have been reconciled.</p>	Nelson Mose Assistant Accountant General	Not Resolved	30 th June, 2020
Item	Codes	IFMIS Balance	Trial Balance	Financial Statements	Difference																																										
		Kshs.		Kshs.	Kshs.																																										
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Total		4,455,734,153	27,118,680	4,428,615,473																																											
1.2	<p>Bank Reconciliations The Recurrent bank account reconciliation statement reflect long outstanding payments in cash book not in bank statement amounting to Kshs. 537,358.55.</p>	<p>The amount of Kshs. 537,358.55 relates to payments for financial year 2018/2019 that were paid in July 2019.</p>	Nelson Mose Assistant Accountant General	Not resolved	30th June, 2020																																										

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																																																						
2.1	<p>Motor Vehicles</p> <p>I concur that the State Department for Culture and Heritage have in custody (12) motor vehicles not registered in the departments name as stated below: -</p> <table border="1" data-bbox="662 235 1189 1030"> <thead> <tr> <th>Registration no.</th> <th>Make</th> <th>Registered owner</th> </tr> </thead> <tbody> <tr> <td>GKB 145B</td> <td>Isuzu Pickup</td> <td>Office of the Vice President and Ministry of State for National Heritage</td> </tr> <tr> <td>GKA 458S</td> <td>- Nissan Tida</td> <td>"</td> </tr> <tr> <td>GKA 450N</td> <td>Nissan Mini bus/Malatu</td> <td>"</td> </tr> <tr> <td>GKA 756M-</td> <td>Nissan Sunny</td> <td>"</td> </tr> <tr> <td>GKA 724N</td> <td>Mitsubishi Pajero</td> <td>"</td> </tr> <tr> <td>GKB 587S</td> <td>Toyota Landcruiser</td> <td>"</td> </tr> <tr> <td>GKB 770S</td> <td>Isuzu Bus/Coach</td> <td>"</td> </tr> <tr> <td>GKB 133V</td> <td>Toyota Land Cruiser</td> <td>"</td> </tr> <tr> <td>GKA 846S</td> <td>Mitsubishi Pajero</td> <td>"</td> </tr> <tr> <td>GKB 436S</td> <td>Peugeot 508</td> <td>"</td> </tr> <tr> <td>GKB 580S</td> <td>Isuzu Pickup</td> <td>"</td> </tr> <tr> <td>GKB 529S</td> <td>Ford Ranger</td> <td>"</td> </tr> <tr> <td>GKB 145B</td> <td>Isuzu Pickup</td> <td>"</td> </tr> <tr> <td>GKA 331M</td> <td>Toyota Corolla</td> <td>Ministry of Home Affairs and National Heritage</td> </tr> <tr> <td>GKA 205U</td> <td>- Volkswagen Passat</td> <td>Ministry of Finance and Planning</td> </tr> <tr> <td>GKA 170U</td> <td>- Volkswagen Passat</td> <td>"</td> </tr> <tr> <td>GKA 106U</td> <td>- Volkswagen Passat</td> <td>"</td> </tr> </tbody> </table>	Registration no.	Make	Registered owner	GKB 145B	Isuzu Pickup	Office of the Vice President and Ministry of State for National Heritage	GKA 458S	- Nissan Tida	"	GKA 450N	Nissan Mini bus/Malatu	"	GKA 756M-	Nissan Sunny	"	GKA 724N	Mitsubishi Pajero	"	GKB 587S	Toyota Landcruiser	"	GKB 770S	Isuzu Bus/Coach	"	GKB 133V	Toyota Land Cruiser	"	GKA 846S	Mitsubishi Pajero	"	GKB 436S	Peugeot 508	"	GKB 580S	Isuzu Pickup	"	GKB 529S	Ford Ranger	"	GKB 145B	Isuzu Pickup	"	GKA 331M	Toyota Corolla	Ministry of Home Affairs and National Heritage	GKA 205U	- Volkswagen Passat	Ministry of Finance and Planning	GKA 170U	- Volkswagen Passat	"	GKA 106U	- Volkswagen Passat	"	<p>The State Department for Culture and Heritage acquired the vehicles from the previous Ministries before they were restructured to the current Ministry of Sports, Culture and Heritage vide Executive Order No. 1 of June 2018 (revised).</p> <p>Further, I wish to state that the three (3) Passats as per the schedule provided, were procured by the Ministry of Finance and handed over to Ministries for utilization by top management.</p>	<p>Charles Wambua Director Administration</p>	<p>Not resolved</p>	<p>30th June, 2020</p>
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2.2	<p>Construction of Civil Works</p> <p>Kshs.40,000,000 was transferred as Development Grant to National Museums of Kenya for rehabilitation and upgrade of Tom Mboya Mausoleum in Mbita, Rusinga Island, Homabay County and the tender was awarded to Great Lakes (K) Ltd on 25th April 2019 at a cost of Ksh 45,457,740 by the National Museums of Kenya where two Construction works are ongoing and two certificates have been verified by the Ministry of Public Works officials and paid as follows: -</p> <table border="1" data-bbox="215 235 422 795"> <thead> <tr> <th></th> <th>Date Paid</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Contract Sum</td> <td>25/04/2019</td> <td>45,457,740.00</td> </tr> <tr> <td>1st Certificate</td> <td>28/6/2019</td> <td>6,625,853.00</td> </tr> <tr> <td>2nd Certificate</td> <td>7/8/2019</td> <td>8,172,046.00</td> </tr> <tr> <td>Total Paid to date</td> <td></td> <td>14,797,899.00</td> </tr> <tr> <td>Balance Outstanding</td> <td></td> <td>30,659,841.00</td> </tr> </tbody> </table>		Date Paid	Amount	Contract Sum	25/04/2019	45,457,740.00	1st Certificate	28/6/2019	6,625,853.00	2nd Certificate	7/8/2019	8,172,046.00	Total Paid to date		14,797,899.00	Balance Outstanding		30,659,841.00	<p>Kshs. 40 million was a budgetary allocation on acquisition of assets under the State Department for Culture and Heritage. An AIE was issued to the National Museums of Kenya to implement the activity.</p>	<p>Stephen Muthuma Principal Finance Officer</p>	<p>Not Resolved</p>	<p>30th June, 2020</p>																																				
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Contract Sum	25/04/2019	45,457,740.00																																																									
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STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.0	<p>Account payables The accounts payable balance of Kshs.26,426,654 includes Kshs.4,098,683.65 recorded as Retentions which has been outstanding for long.</p>	<p>These were deposit bank balances transferred to the State Department for Culture and the Arts after the Ministry of Sports Culture and the Arts was split into two State Departments. The Department has since written to the State Department for Sports requesting them to avail the details of the retentions in order to determine what the projects relate to for audit verification</p>	Nelson Mose Assistant Accountant General	Not Resolved	30th June,2020

Reports and Financial Statements
For the year ended June 30, 2020


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.0 4.1	<p>Pending Bills</p> <p>Previous Year's Undisclosed Pending Bills</p> <p>Note 16.2 to the financial statements reflects pending bills amounting to Kshs.25,716,484.79 as at 30 June 2019 arrived at as below:</p> <p>Opening pending bills Kshs. 25,716,484.00 Additions during the year Kshs. 24,246,262.29 Undisclosed prior years pending bill Kshs. 48,532,853.76 Pending bills paid during the year (Kshs. 56,819,945.05) Closing pending bills Kshs. 41,675,655.00</p>	<p>The additional pending bills were brought about by additional bills of Kshs.74,934,927.15 for 2018/2018 and not Ksh.48,532,853 as earlier stated. Although an amount of Ksh.25,716,484.79 had been indicated in the Financial Statements, it was later established that the actual pending bills were Ksh.23,560,673.80 and not Kshs.25,716,484.79. The additional pending bills remained outstanding due to lack of adequate budgetary allocation in the year under review. The payment vouchers are available for verification</p>	<p>Stephen Muthuma Principal Finance Officer</p>	<p>Not Resolved</p>	<p>30th June, 2020</p>


STATE DEPARTMENT FOR CULTURE AND HERITAGE

Reports and Financial Statements

For the year ended June 30, 2020

4.1	<p>Unsupported Pending bills</p> <p>With regard to the pending bills amounting to Kshs. 2,514,647.60 listed below: -</p>	<p>The payment vouchers are available for audit verification.</p>	<p>Nelson Mose Assistant Accountant General</p>	<p>Not Resolved</p>	<p>30th June, 2020</p>																																																																						
						<table border="1"> <thead> <tr> <th>Supplier of Goods or Services</th> <th>Date Contracted</th> <th>PV number</th> <th>Invoice Number</th> <th>Outstanding Balance 20XX</th> </tr> </thead> <tbody> <tr> <td>MARKI INVESTMENTS</td> <td>2016/2017</td> <td>5308</td> <td>N/A</td> <td>51,889.00</td> </tr> <tr> <td>KENYA PUBLISHERS ASSOCIATION</td> <td>2018/2019</td> <td></td> <td></td> <td>69,500.00</td> </tr> <tr> <td>ANDRADA SUPPLIERS</td> <td>2018/2019</td> <td></td> <td></td> <td>178,000.00</td> </tr> <tr> <td>TALENT OFFICE SUPPLIERS</td> <td>2018/2019</td> <td></td> <td></td> <td>112,500.00</td> </tr> <tr> <td>RICONET LTD</td> <td>2018/2019</td> <td></td> <td></td> <td>184,800.00</td> </tr> <tr> <td>WESTERN STAR HOTEL</td> <td>2018/2019</td> <td></td> <td></td> <td>232,758.60</td> </tr> <tr> <td>FRIENDS HOTEL KAKAMEGA</td> <td>2018/2019</td> <td></td> <td></td> <td>180,000.00</td> </tr> <tr> <td>SPORTS INTERNATIONAL</td> <td>2018/2019</td> <td></td> <td></td> <td>420,000.00</td> </tr> <tr> <td>KENYA BROADCASTING CORPORATION</td> <td>2018/2019</td> <td></td> <td></td> <td>680,000.00</td> </tr> <tr> <td>KENYA SCHOOL OF GOVERNMENT, BARINGO</td> <td>2018/2019</td> <td></td> <td></td> <td>150,000.00</td> </tr> <tr> <td>KENYA SCHOOL OF GOVERNMENT, MOMBASA</td> <td>2018/2019</td> <td></td> <td></td> <td>255,200.00</td> </tr> <tr> <td align="right" colspan="4">Grand Total</td> <td>2,514,647.60</td> </tr> </tbody> </table>					Supplier of Goods or Services	Date Contracted	PV number	Invoice Number	Outstanding Balance 20XX	MARKI INVESTMENTS	2016/2017	5308	N/A	51,889.00	KENYA PUBLISHERS ASSOCIATION	2018/2019			69,500.00	ANDRADA SUPPLIERS	2018/2019			178,000.00	TALENT OFFICE SUPPLIERS	2018/2019			112,500.00	RICONET LTD	2018/2019			184,800.00	WESTERN STAR HOTEL	2018/2019			232,758.60	FRIENDS HOTEL KAKAMEGA	2018/2019			180,000.00	SPORTS INTERNATIONAL	2018/2019			420,000.00	KENYA BROADCASTING CORPORATION	2018/2019			680,000.00	KENYA SCHOOL OF GOVERNMENT, BARINGO	2018/2019			150,000.00	KENYA SCHOOL OF GOVERNMENT, MOMBASA	2018/2019			255,200.00	Grand Total				2,514,647.60
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Josephtha O. Mukobe, (Ms), CBS
Principal Secretary


Nelson Mose Osioru
Assistant Accountant General
ICPAK Member Number: 13429

STATE DEPARTMENT FOR CULTURE AND HERITAGE
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	A	B	C	d=a-c		
Sub-Total						
Supply of goods						
1. OSCARIA SUPPLIERS	712,500	2019/2020	0	712,500	712,500	Lack of exchequer
2. COMPUTER WAYS LTD	755,400	2019/2020	0	755,400	755,400	Lack of exchequer
3. CRUCIAL ENTERPRISES	378,000	2019/2020	0	378,000	378,000	Lack of supporting documents
4. REX KIOSK	505,980	2019/2020	0	505,980	505,980	Lack of exchequer
5. KASTECH SUPPLIES	710,000	2019/2020	0	710,000	710,000	Lack of exchequer
6. MUREGI COMPANY	529,900	2019/2020	0	529,900	529,900	Lack of exchequer
7. E-HUB AFRICA LTD	475,000	2019/2020	0	475,000	475,000	Lack of exchequer
8. SUNBEAM COMPUTER SYSTEMS	49,500	2019/2020	0	49,500	49,500	Lack of exchequer
9. SOPHYTECH SYSTEM NAIROBI	233,700	2019/2020	0	233,700	233,700	Lack of supporting documents
10. COMPUTERWAYS LTD	503,600	2019/2020	0	503,600	503,600	Lack of exchequer
11. COMPUTERWAYS LTD	251,800	2019/2020	0	251,800	251,800	Lack of exchequer
12. COM TWENTY ONE LTD	392,902.8	2019/2020	0	392,902.8	392,902.8	Lack of exchequer
13. SPECICOM TECHNOLOGIES	141,000	2019/2020	0	141,000	141,000	Lack of exchequer
14. MICRO FILM EQUIPMENT	660,000		0	660,000	660,000	Insufficient supporting documents
Sub-Total	6,299,283			6,299,283	6,299,283	
Supply of services						
15. NATIONAL SOCIAL SECURITY FUND	2,476,422	2019/2020	0	2,476,422	2,476,422	Lack of exchequer
16. TOYOTA KENYA	690,000	2019/2020	0	690,000	690,000	Lack of exchequer
17. PETTY TECH SUPPLIES	350,000	2019/2020	0	350,000	350,000	Lack of exchequer
18. JEMA AUTO GARAGE AND SERVICES	300,000	2019/2020	0	300,000	300,000	Lack of supporting documents
19. DENNYLYN LOGISTICS	300,000	2019/2020	0	300,000	300,000	Lack of exchequer
20. REALITE LTD	1,482,368	2019/2020	0	1,482,368	1,482,368	Lack of exchequer
21. ANGICHA AGENCIES	480,000	2019/2020	0	480,000	480,000	Lack of exchequer

STATE DEPARTMENT FOR CULTURE AND HERITAGE

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For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
22. KENYA BROADCASTING CORPORATION	1,028,000	2019/2020	0	1,028,000	1,028,000	Lack of exchequer
23. PRESBYTERIAN GUEST HOUSE	270,000	2019/2020	0	270,000	270,000	Lack of exchequer
24. ANDRADA SUPPLIERS	178,000	2019/2020	0	178,000	178,000	Lack of exchequer
25. KENYA POWER	585,300	2019/2020	0	585,300	585,300	Lack of exchequer
26. SPRILES ENTERPRISE	166,683.6	2019/2020	0	166,683.6	166,683.6	Lack of exchequer
27. URYSIA LTD	221,838.04	2019/2020	0	221,838.04	221,838.04	Lack of exchequer
28. TOYOTA KENYA	76,840	2019/2020	0	76,840	76,840	Lack of exchequer
29. NEDATA TRAVEL AGENCIES	36,900	2019/2020	0	36,900	36,900	Lack of exchequer
30. TURKENYA TOURS AND SAFARIS LTD	1,200,000	2019/2020	0	1,200,000	1,200,000	Lack of exchequer
31. ATTIC TOURS AND TRAVEL	49,080	2019/2020	0	49,080	49,080	Lack of exchequer
32. FLASHCOM SECURITY LTD	13,200.10	2019/2020	0	13,200.10	13,200.10	Lack of exchequer
33. LAKE NAIVASHA PANORAMA	432,000	2019/2020	0	432,000	432,000	Lack of exchequer
34. NYS MECHANICAL AND TRANSPORT BRANCH	393,670	2019/2020	0	393,670	393,670	Lack of exchequer
35. FLASHCOM SECURITY	264,000	2019/2020	0	264,000	264,000	Lack of exchequer
36. COURIER INTERNATIONAL LTD	679,906.10	2019/2020	0	679,906.10	679,906.10	Lack of exchequer
37. PANORAMA PARK	228,000	2019/2020	0	228,000	228,000	Lack of exchequer
38. COURIER INTERNATIONAL	679,906.10	2019/2020	0	679,906.10	679,906.10	Lack of exchequer
39. SUNBEAM COMPUTER SYSTEMS	3,225,000	2019/2020	0	3,225,000	3,225,000	Lack of exchequer
40. PONG AGENCIES	1,040,000	2019/2020	0	1,040,000	1,040,000	Lack of exchequer
41. CLOUD WORLD LTD	146,250	2019/2020	0	146,250	146,250	Lack of exchequer
42. INTERLLHUB TECHNOLOGY SYSTEM	4,348,956	2019/2020	0	4,348,956	4,348,956	Lack of exchequer
43. SULEST SERVICES	533,800	2019/2020	0	533,800	533,800	Lack of exchequer
44. TECHSOURCE POINT LIMITED	6,241,960	2019/2020	0	6,241,960	6,241,960	Lack of exchequer
45. VIMERC LIMITED	350,000	2019/2020	0	350,000	350,000	Lack of exchequer
46. NATIONAL MUSEUMS KENYA	250,000	2019/2020	0	250,000	250,000	Lack of exchequer
47. INTERCONTINENTAL NAIROBI	58,500	2019/2020	0	58,500	58,500	Lack of exchequer
48. HOTEL SOUTHERN BLUE	360,000	2019/2020	0	360,000	360,000	Lack of exchequer
49. EAGLE PALACE HOTEL	188,000	2019/2020	0	188,000	188,000	Lack of exchequer
50. KISUMU HOTEL	437,000	2019/2020	0	437,000	437,000	Lack of exchequer
51. EAGLES HAVEN	360,000	2019/2020	0	360,000	360,000	Lack of exchequer
52. KENYA INSTITUTE OF CURRICULUM	150,000	2019/2020	0	150,000	150,000	Lack of exchequer

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
53. KENYA SCHOOL OF GOVERNMENT	237,500	2019/2020	0	237,500	237,500	Lack of exchequer
54. GOVERNMENT GUEST HOUSE GARISSA	99,500	2019/2020	0	99,500	99,500	Lack of exchequer
55. AFRICAN MASH SAFARIS	581,000	2019/2020	0	581,000	581,000	Lack of exchequer
56. YMCA NAIROBI	420,000	2019/2020	0	420,000	420,000	Lack of exchequer
57. ICE CLEAN CARE GROUP	150,839.5	2019/2020	0	150,839.5	150,839.5	Lack of exchequer
58. PANORAMA PARK HOTEL	87,000	2019/2020	0	87,000	87,000	Lack of exchequer
59. COURIER INTERNATIONAL LTD	91,052.28	2019/2020	0	91,052.28	91,052.28	Lack of exchequer
60. SEMMCO LIMITED	240,000	2019/2020	0	240,000	240,000	Lack of exchequer
61. MEDIA ONE LTD	868,579	2019/2020	0	868,579	868,579	Lack of supporting documents
62. SNOW FLAKE TRAVEL LTD	98,980	2019/2020	0	98,980	98,980	Lack of supporting documents
63. SNOW FLAKE TRAVEL LTD	278,644	2019/2020	0	278,644	278,644	Lack of supporting documents
64. SNOW FLAKE TRAVEL LTD	289,856	2019/2020	0	289,856	289,856	Lack of supporting documents
65. COAST DEVT AUTHORITY	194,000	2019/2020	0	194,000	194,000	Lack of supporting documents
66. IBIS NYERI LTD	200,000	2019/2020	0	200,000	200,000	Lack of supporting documents
67. SARAJO AGENCIES	100,000	2019/2020	0	100,000	100,000	Lack of supporting documents
68. ATS TRAVEL	22,470	2019/2020	0	22,470	22,470	Lack of supporting documents
69. ATS TRAVEL	89,345	2019/2020	0	89,345	89,345	Lack of supporting documents
70. JUBILY TOURS	97,350	2019/2020	0	97,350	97,350	Lack of exchequer
71. ART AND FINANCE	88,000	2019/2020	0	88,000	88,000	Lack of exchequer
72. STEWART BUSINESS SOLUTION	180,000	2019/2020	0	180,000	180,000	Lack of exchequer
73. MACRO INTEL SYSTEMS	459,400		0	459,400	459,400	Lack of supporting documents
74. GROUPEWORTH AUTOWORLD K LTD	280,000		0	280,000	280,000	Lack of supporting documents
75. MARKI INVESTMENT	51,889		0	51,889	51,889	Lack of supporting documents
76. STANDARD GROUP	14,596,147.5		0	14,596,147.5	14,596,147.5	Lack of supporting documents
77. COMMISSIONER OF INCOME TAX	133,795.20		0	133,795.20	133,795.20	Lack of exchequer
Grand Total	50,206,928			50,206,928	50,206,928	
	56,506,211			56,506,211	56,506,211	

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2019/2020
Land					
Buildings and structures	84,536,994	9,925,546	0	0	94,462,540
Transport equipment	58,536,994	4,199,000	0	0	62,735,994
Office equipment, furniture and fittings	20,798,611	14,875,920	0	0	35,674,531
Machinery and Equipment	59,963,462	0	0	0	59,963,462
Total	224,274,001	29,000,466	0	0	253,274,467

The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the State Department

STATE DEPARTMENT FOR CULTURE AND HERITAGE
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ANNEX 3 – LIST OF SAGAs UNDER THE STATE DEPARTMENT FOR CULTURE AND HERITAGE

Ref	SAGA s	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kenya National Library Services	Promote, establish, equip, manage, maintain and develop libraries in Kenya.	Ms Josephta Mukobe	1,221,380,000.00	Yes
2	Kenya Cultural Centre	To provide for the performances of music, drama and dancing.	Ms Josephta Mukobe	35,200,000.00	Yes
3	Institute of Primate Research	To undertake biomedical research for improved human health and conservation.	Ms Josephta Mukobe	298,200,000.00	Yes
4	National Museum of Kenya	To collect, preserve, study, document and present Kenya's past and present cultural and natural heritage.	Ms Josephta Mukobe	1,315,500,000.00	Yes
5	Natural product Industry Initiative.	Value addition of locally developed natural products and business expertise.	Ms Josephta Mukobe	20,000,000	Yes
		Total		2,890,280,000.00	

ANNEX 4- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS are 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
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance Comparison Report

Entity: 1134-State Department for Heritage

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1140511 Licences under the Communications Act	0.00	0.00	0.00	9,000,000.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	0.00	0.00	9,000,000.00
1140000 Taxes on Goods and Services	0.00	0.00	0.00	9,000,000.00
1420299 Other Receipts from Administrative Fees and Charges	0.00	375,544,698.00	0.00	0.00
1420200 Administrative Fees and Charges	0.00	375,544,698.00	0.00	0.00
1420329 Educational Visits Fees	0.00	1,044,590.00	0.00	1,777,815.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,044,590.00	0.00	1,777,815.00
1420000 Sales of Goods and Services	0.00	376,589,288.00	0.00	1,777,815.00
2110101 Basic Salaries - Civil Service	131,665,422.35	0.00	166,590,097.25	0.00
2110100 Basic Salaries - Permanent Employees	131,665,422.35	0.00	166,590,097.25	0.00
2110202 Casual Labour - Others	5,353,352.50	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	5,353,352.50	0.00	0.00	0.00
2110301 House Allowance	50,466,317.45	0.00	69,288,613.75	0.00
2110309 Special Duty Allowance	2,960,807.00	0.00	4,445,555.05	0.00
2110311 Transfer Allowance	929,450.50	0.00	496,185.65	0.00
2110314 Transport Allowance	16,021,362.70	0.00	28,224,128.55	0.00
2110315 Extraneous Allowance	0.00	0.00	1,454,954.05	0.00
2110320 Leave Allowance	2,854,728.20	0.00	3,518,168.80	0.00
2110336 Car Purchase Allowance	0.00	0.00	10,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	73,232,665.85	0.00	117,427,605.85	0.00
2110000 Wages and Salary Contributions	210,251,440.70	0.00	284,017,703.10	0.00
2210101 Electricity	2,927,434.70	0.00	4,649,378.70	0.00
2210102 Water and Sewerage Charges	833,722.85	0.00	1,448,521.35	0.00
2210100 Utilities, Supplies and Services	3,761,157.55	0.00	6,097,900.05	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	5,566,931.90	0.00	11,209,952.60	0.00
2210202 Internet Connections	1,040,044.00	0.00	2,261,321.05	0.00
2210203 Courier & Postal Services	84,154.00	0.00	12,244,009.60	0.00
2210200 Communication, Supplies and Services	6,691,129.90	0.00	25,715,283.25	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	13,847,585.00	0.00	23,177,435.20	0.00
2210302 Accommodation - Domestic Travel	14,901,386.00	0.00	24,321,828.10	0.00
2210303 Daily Subsistence Allowance	14,089,385.00	0.00	24,148,318.70	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	158,400.00	0.00	332,960.00	0.00
2210307 Passage & Transfer Expenses	182,190.00	0.00	235,920.00	0.00
2210308 Local Presidential Visits	6,985,600.00	0.00	13,199,980.00	0.00
2210309 Field Allowance	0.00	0.00	298,000.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	50,164,546.00	0.00	85,714,442.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	8,297,107.50	0.00	10,147,792.90	0.00
2210402 Accommodation	2,094,101.00	0.00	5,992,768.05	0.00
2210403 Daily Subsistence Allowance	3,662,263.00	0.00	5,265,167.20	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	1,609,258.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	14,053,471.50	0.00	23,014,986.15	0.00
2210501 International News Services	10,949.00	0.00	209,254.20	0.00
2210502 Publishing & Printing Services	855,661.95	0.00	6,303,710.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,452,150.00	0.00	4,784,554.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	129,000.00	0.00	98,000.00	0.00
2210505 Trade Shows and Exhibitions	7,828,855.00	0.00	11,886,922.25	0.00
2210506 Purchase of Curios	0.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	10,276,615.95	0.00	23,282,440.45	0.00
2210603 Rents and Rates - Non-Residential	36,677,852.45	0.00	59,918,944.50	0.00
2210604 Hire of Transport, Equipment	0.00	0.00	510,253.60	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210600 Rentals of Produced Assets	36,677,852.45	0.00	60,429,198.10	0.00
2210701 Travel Allowance	2,125,515.55	0.00	5,782,382.30	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	207,000.00	0.00	598,100.00	0.00
2210703 Production and Printing of Training Materials	96,050.00	0.00	338,800.00	0.00
2210704 Hire of Training Facilities and Equipment	11,300.00	0.00	340,500.00	0.00
2210706 Book Allowance	207,400.00	0.00	688,475.00	0.00
2210707 Project Allowance	68,700.00	0.00	239,500.00	0.00
2210709 Research Allowance	0.00	0.00	131,500.00	0.00
2210710 Accommodation Allowance	230,000.00	0.00	1,345,470.00	0.00
2210711 Tuition Fees Allowance	2,120,220.00	0.00	5,169,300.25	0.00
2210799 Training Expenses - Other (Bud	6,251,050.00	0.00	40,717,400.45	0.00
2210700 Training Expenses	11,317,235.55	0.00	55,351,428.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	11,735,958.50	0.00	17,075,801.45	0.00
2210802 Boards, Committees, Conferences and Seminars	8,640,158.05	0.00	19,672,225.00	0.00
2210805 National Celebrations	24,130,516.50	0.00	20,965,769.55	0.00
2210809 Board Allowance	70,000.00	0.00	250,000.00	0.00
2210800 Hospitality Supplies and Servi	44,576,633.05	0.00	57,963,796.00	0.00
2211001 Medical Drugs	99,400.00	0.00	20,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	266,600.00	0.00	85,000.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	165,000.00	0.00	300,000.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	0.00	0.00	640,000.00	0.00
2211009 Education and Library Supplies	2,808,475.00	0.00	7,349,321.90	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	320,000.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	5,194,400.00	0.00	17,592,358.50	0.00
2211016 Purchase of Uniforms and Clothing - Staff	747,700.00	0.00	1,100,740.00	0.00
2211023 Supplies for Production	5,644,542.00	0.00	22,868,656.60	0.00
2211000 Specialised Materials and Supp	14,926,117.00	0.00	50,276,077.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,722,835.25	0.00	8,514,989.80	0.00
2211102 Supplies and Accessories for Computers and Printers	3,688,589.50	0.00	3,575,386.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	381,970.00	0.00	1,950,020.50	0.00
2211199 Office and General Supplies -	0.00	0.00	184,000.00	0.00
2211100 Office and General Supplies and Services	8,793,394.75	0.00	14,224,396.30	0.00
2211201 Refined Fuels and Lubricants for Transport	5,030,396.60	0.00	11,652,557.30	0.00
2211200 Fuel Oil and Lubricants	5,030,396.60	0.00	11,652,557.30	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	86,800.00	0.00
2211305 Contracted Guards and Cleaning Services	9,505,498.95	0.00	10,714,423.85	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	59,300.00	0.00	205,600.00	0.00
2211310 Contracted Professional Services	745,827.90	0.00	3,491,619.25	0.00
2211311 Contracted Technical Services	804,937.10	0.00	1,931,300.00	0.00
2211300 Other Operating Expenses	11,115,563.95	0.00	16,429,743.10	0.00
2210000 Goods and Services	217,384,114.25	0.00	430,152,247.70	0.00
2220101 Maintenance Expenses - Motor Vehicles	4,610,053.00	0.00	5,484,754.00	0.00
2220100 Routine Maintenance - Vehicles	4,610,053.00	0.00	5,484,754.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	459,973.00	0.00	1,666,680.00	0.00
2220202 Maintenance of Office Furniture and Equipment	487,328.00	0.00	926,320.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	271,156.90	0.00	3,399,409.50	0.00
2220209 Minor Alterations to Buildings and Civil Works	1,479,815.00	0.00	538,945.00	0.00
2220210 Maintenance of Computers, Software, and Networks	102,740.00	0.00	2,513,536.00	0.00
2220200 Routine Maintenance - Other Assets	2,801,012.90	0.00	9,044,890.50	0.00
2220000 Routine Maintenance	7,411,065.90	0.00	14,529,644.50	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	2,791,424,698.00	0.00	2,621,391,821.30	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2630100 Current Grants to Government Agencies and other Levels of Government	2,791,424,698.00	0.00	2,621,391,821.30	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	474,400,000.00	0.00	722,500,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	474,400,000.00	0.00	722,500,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	3,265,824,698.00	0.00	3,343,891,821.30	0.00
2710102 Gratuity - Civil Servants	1,789,318.30	0.00	1,492,625.40	0.00
2710100 Government Pension and Retirement Benefits	1,789,318.30	0.00	1,492,625.40	0.00
2710000 Social Security Benefits	1,789,318.30	0.00	1,492,625.40	0.00
3110302 Refurbishment of Non-Residential Buildings	9,925,546.20	0.00	2,048,000.00	0.00
3110300 Refurbishment of Buildings	9,925,546.20	0.00	2,048,000.00	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	40,000,000.00	0.00
3110500 Construction and Civil Works	0.00	0.00	40,000,000.00	0.00
3110701 Purchase of Motor Vehicles	4,199,000.00	0.00	10,986,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	4,199,000.00	0.00	10,986,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	14,875,920.00	0.00	4,971,692.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	12,076,920.00	0.00
3111000 Purchase of Office Furniture and General Equipment	14,875,920.00	0.00	17,048,612.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	0.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	0.00	0.00	792,000.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	0.00	0.00	792,000.00	0.00
3110000 Acquisition of Fixed Capital Assets	29,000,466.20	0.00	70,874,612.00	0.00
3520204 Sale of Goods and Fees for Services	0.00	500,000.00	0.00	0.00
3520200 Receipts from the Sale of Other Inventories, Stocks, and Commodities	0.00	500,000.00	0.00	0.00
3520000 Receipts from Sales of Inventories	0.00	500,000.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	925,918.00	0.00	309,889.00	0.00
6530111 District - Recurrent Bank A/c	0.00	2,422.00	0.00	0.00
6530100 Recurrent Bank Accounts	925,918.00	2,422.00	309,889.00	0.00
6530000 Recurrent Bank Accounts	925,918.00	2,422.00	309,889.00	0.00
6540101 Ministry HQ Development Bank A	133,794.80	0.00	77,700.00	0.00
6540100 Development Bank Accounts	133,794.80	0.00	77,700.00	0.00
6540000 Development Bank Accounts	133,794.80	0.00	77,700.00	0.00
6550101 Ministry HQ Deposit Bank A/C	33,789,259.00	0.00	26,426,654.05	0.00
6550145 Sports, Arts and Social Development Fund	0.00	126,072,330.00	0.00	0.00
6550146 Sports, Arts and Social Development Fund-expense	128,743,900.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	162,533,159.00	126,072,330.00	26,426,654.05	0.00
6550000 Deposit Bank Account	162,533,159.00	126,072,330.00	26,426,654.05	0.00
6580101 Cash	54,810.00	0.00	0.00	67,057,288.00
6580104 Cash in Transit	0.00	0.00	67,361,725.00	0.00
6580100 Cash in Hand	54,810.00	0.00	67,361,725.00	67,057,288.00
6580000 Cash in Hand	54,810.00	0.00	67,361,725.00	67,057,288.00
6710103 Salary advance	43,245.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	43,245.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	43,245.00	0.00	0.00	0.00
6740101 Prepayment	0.00	103,000.00	0.00	0.00
6740102 R/D Cheques	103,000.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	103,000.00	103,000.00	0.00	0.00
6740000 Other Debtors & Pre-payments	103,000.00	103,000.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	23,600.00	0.00
6760100 Imprests	0.00	0.00	23,600.00	0.00
6760000 Government Imprests	0.00	0.00	23,600.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	150,025.05	0.00
6780100 Suspense & Clearance Account	0.00	0.00	150,025.05	0.00
6780000 Suspense & Clearance Account	0.00	0.00	150,025.05	0.00
6790101 Materials A/C	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	5,679,393.45	52,160,505.35	0.00
7310100 General Deposits Items	0.00	5,679,393.45	52,160,505.35	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7310000 Deposits	0.00	5,679,393.45	52,160,505.35	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
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	133,795.20	0.00	0.00
7380102 VAT Withholding	133,795.20	0.00	0.00	0.00
7380100	133,795.20	133,795.20	0.00	0.00
7380000 Withholding Taxes	133,795.20	133,795.20	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	6,149,947.35	0.00	1,412,354.15
7390100 System Required Liabilities	0.00	6,149,947.35	0.00	1,412,354.15
7399999 Cash Clearing A/c	0.00	24,631,488.20	0.00	77,174,805.20
7399900	0.00	24,631,488.20	0.00	77,174,805.20
7390000 System Required Liabilities A/cs	0.00	30,781,435.55	0.00	78,587,159.35
9910101 Provision for Encumbrance	243,986.70	0.00	0.00	0.10
9910100 General Provisions	243,986.70	0.00	0.00	0.10
9910201 Exchequer Releases/ Provisioning Account	0.00	7,490,151,986.85	0.00	4,135,046,490.00
9910200 Exchequer Provisions	0.00	7,490,151,986.85	0.00	4,135,046,490.00
9910000 Provisions	243,986.70	7,490,151,986.85	0.00	4,135,046,490.10
9999999 Consolidated Fund	4,134,180,839.00	0.00	0.00	0.00
9999900	4,134,180,839.00	0.00	0.00	0.00
9990000 Opening Balance Reserves	4,134,180,839.00	0.00	0.00	0.00
Total	8,030,013,651.05	8,030,013,651.05	4,291,468,752.45	4,291,468,752.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
BANK RECONCILIATION AS AT 30.06.2020
SDH RECURRENT 1134

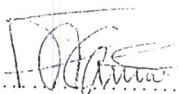
BANK: CENTRAL BANK OF KENYA

AC/NO - 1000386207

	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		24,291,510.90
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	24,548,014.90	
2. Receipts in the Bank Statements not yet recor	-	24,548,014.90
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	1,180,000.00	1,180,000.00
BANK BALANCE AS PER CASH BOOK		923,496.00

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

Prepared by:

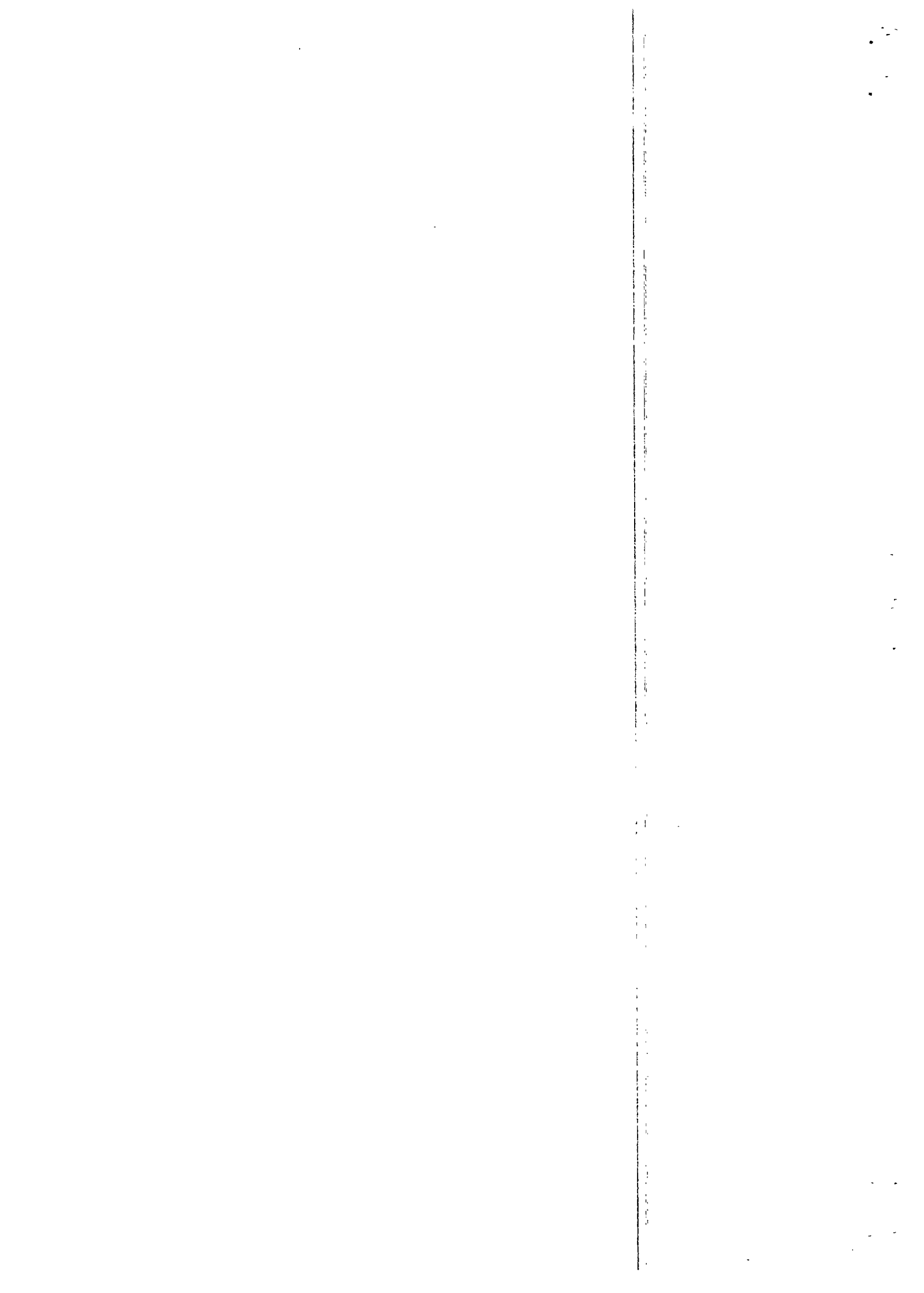
Signature..... 

Date..... 16/7/2020

Checked by:

Signature..... 

Date..... 16/07/2020



STATE DEPARTMENT FOR HERITAGE

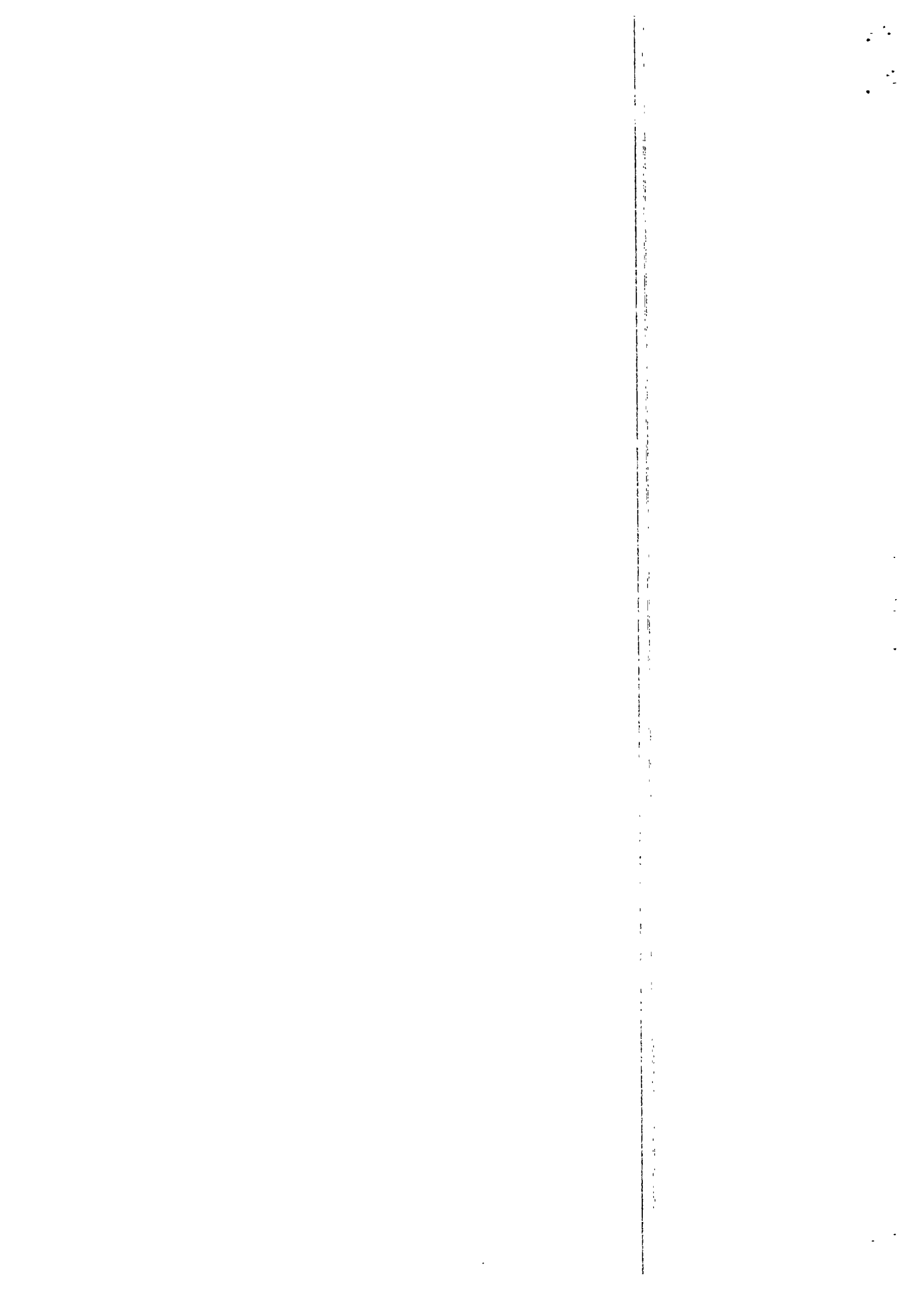
P.O BOX 89489-0100

NAIROBI

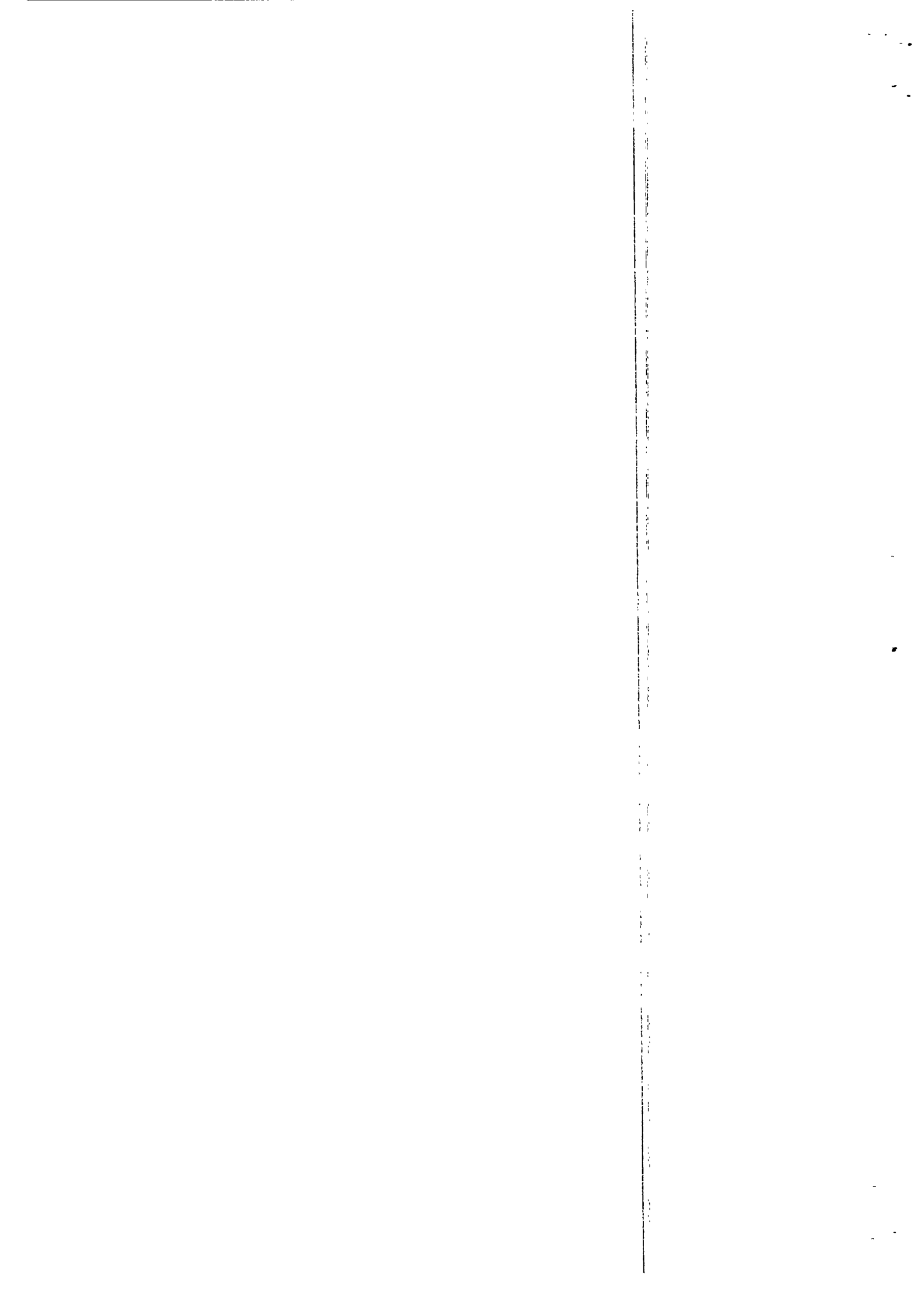
PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

AS AT 30TH JUNE, 2020

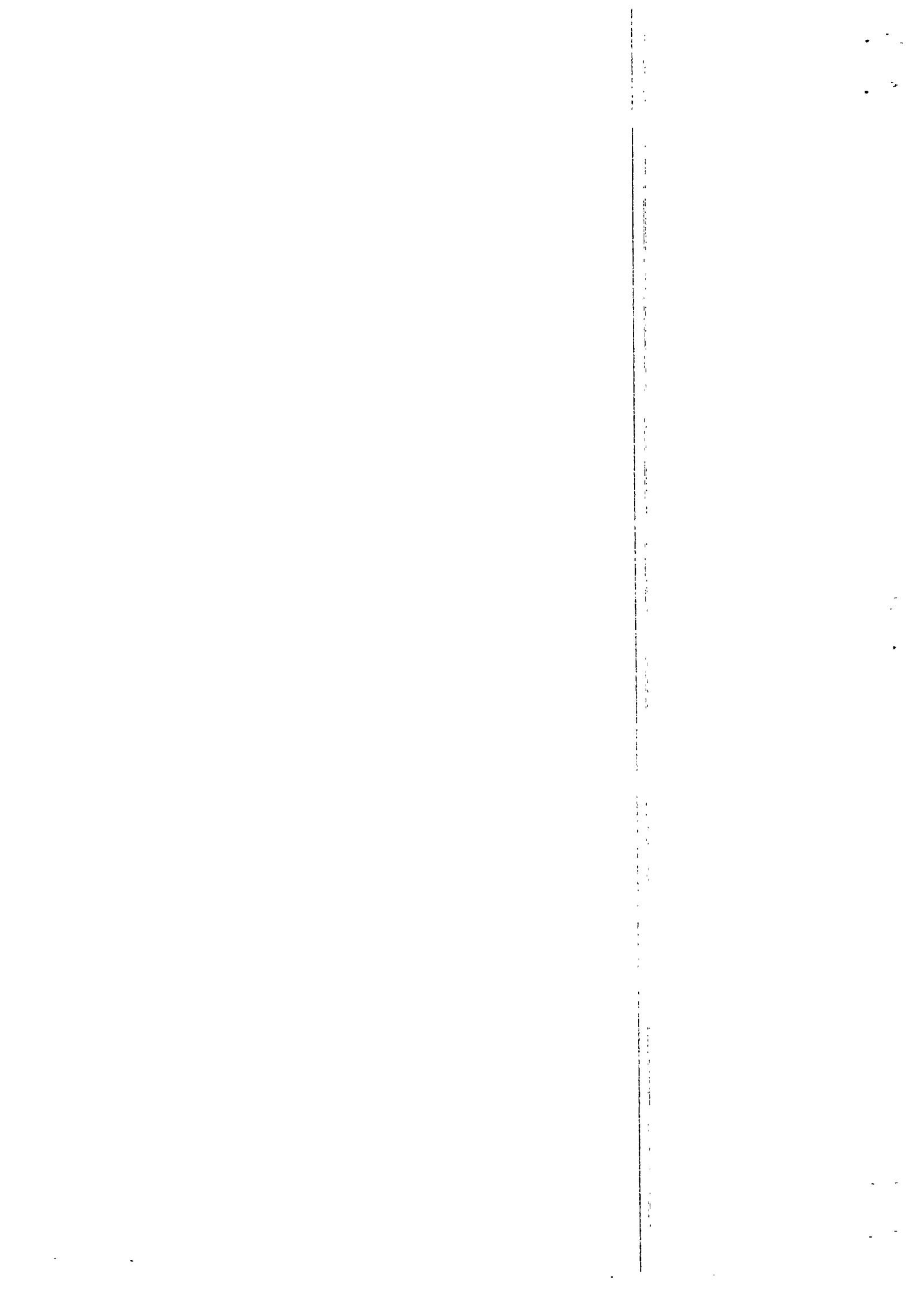
DATE	DESCRIPTION	CB NO.	AMOUNT
30/6/2020	BIGMAN TRAVEL TOURS	18239	26,500.00
30/6/2020	BIGMAN TRAVEL TOURS	18240	40,000.00
30/6/2020	BIGMAN TRAVEL TOURS	18241	30,000.00
30/6/2020	FGEE TECHNOLOGY LTD	18242	52,000.00
30/6/2020	LOANSTAR ENTERPRISES	18243	66,000.00
30/6/2020	NYAKENYA SUPPLIERS	18244	94,827.60
30/6/2020	NAIROBI CITY WATER SEW	18245	69,093.50
30/6/2020	SAFARICOM LTD	18246	100,000.00
30/6/2020	FLASHCOM SECURITY LTD	18247	125,172.40
30/6/2020	TUSMO TRAVEL	18248	136,900.00
30/6/2020	SAFARICOM LTD	18249	158,600.00
30/6/2020	KAMJOE PRINTERS	18250	167,900.00
30/6/2020	PEPONI GENERAL MERCHANTS	18251	170,262.95
30/6/2020	BRIN AFRICA TRAVEL	18252	178,760.00
30/6/2020	KITONYIMUSYA ENTERPRISES	18252	184,913.80
30/6/2020	KENYA POWER AND LIGHTING	18254	228,413.20
30/6/2020	APEX SUPPLIERS	18255	229,150.85
30/6/2020	JUBILLY TOURS AND TRAVEL	18256	234,000.00
30/6/2020	JANDA WORLD WIDE DEST	18257	271,600.00
30/6/2020	JUBILLY TOURS AND TRAVEL	18258	290,000.00
30/6/2020	BIGMAN TRAVEL TOURS	18259	307,630.00
30/6/2020	JUBILLY TOURS AND TRAVEL	18260	337,350.00
30/6/2020	TUSMO TRAVEL	18261	338,915.00
30/6/2020	JOBILLY TOURS	18262	378,400.00
30/6/2020	TUSMO TRAVEL	18263	401,140.00
30/6/2020	JOBILLY TOURS	18264	403,134.00
30/6/2020	JANDA WORLD WIDE DEST	18265	416,271.00



30/6/2020	AFRICAN MASRSH SAFARIS	18266	420,800.00
30/6/2020	MAGDORM INVESTMENTS	18267	493,093.95
30/6/2020	FLASHCOM SECURITY LTD	18268	500,689.65
30/6/2020	JOBILLY TOURS	18269	515,865.00
30/6/2020	REX KIOSK	18270	529,137.95
30/6/2020	VAT		28,862.05
30/6/2020	JOBUKA AGENCIES	18271	613,676.70
30/6/2020	BUSHTECH VENTURERS	18272	696,982.75
30/6/2020	BIGMAN TRAVEL TOURS	18273	754,350.00
30/6/2020	TUSMO TRAVEL	18274	933,785.00
30/6/2020	FANICHI VENTURES	18275	1,243,189.45
30/6/2020	TUSMO TRAVEL	18276	1,260,500.00
30/6/2020	NATIONAL OIL CORPORATION	18277	2,000,000.00
30/6/2020	SAFARICOM LTD	18278	2,000,000.00
30/6/2020	PRESBYTERIAN GUEST	18279	2,465,517.25
30/6/2020	RASHID MWAMBAYU	18280	8,400.00
30/6/2020	PHYLIS CHEDEYE	18282	33,600.00
30/6/2020	DONALD OTOYO	18283	37,800.00
30/6/2020	ROBERT TONU	18284	42,000.00
30/6/2020	NOAH OKECH	18285	22,400.00
30/6/2020	DONALD OTOYO	18286	50,400.00
30/6/2020	PRAXEDS BARASA	18287	67,200.00
30/6/2020	PURITY MBURUGU	18288	80,000.00
30/6/2020	CAROLINE ARIMI	18289	15,000.00
30/6/2020	GEORGE LITSWA	18290	16,800.00
30/6/2020	B. OKOKO	18291	63,000.00
30/6/2020	JEFFEREYS WANGOLIKO	18292	28,000.00
30/6/2020	LUCY MWANGI	18292	28,000.00
30/6/2020	PHYLIS CHEDEYE	18292	28,000.00
30/6/2020	EZEKIEL ONDUTO	18292	28,000.00
30/6/2020	ALFRIDAH OCHARO	18292	28,000.00
30/6/2020	LILIAN MUTHEU	18292	28,000.00
30/6/2020	EVERLINE KAGEHA	18292	28,000.00



30/6/2020	SAMUEL SIKOTI	18292	28,000.00
30/6/2020	NOBERT ABABU	18292	28,000.00
30/6/2020	CHARLES NDIRITU	18293	60,000.00
30/6/2020	GEOFFREY GITURU	18293	30,000.00
30/6/2020	ROSE NDULA	18293	30,000.00
30/6/2020	PATRICIA MBURU	18294	480,000.00
30/6/2020	SAFARICOM LTD	18295	5,372.15
30/6/2020	NATION MEDIA GROUP	18296	10,949.00
30/6/2020	SAFARICOM LTD	18297	48,000.00
30/6/2020	JORASAN AGENCIES	18298	94,827.60
30/6/2020	BRICHE VENTURES	18299	180,277.65
30/6/2020	VAT		9,833.35
30/6/2020	NATIONAL OIL CORPORATION	18300	181,076.10
30/6/2020	SHEWAKU ENTERP	18301	183,131.05
30/6/2020	VAT		9,988.95
30/6/2020	HAIDEL VENTURES	18302	271,790.00
30/6/2020	ERIVEX AFRICA LTD	18303	1,871,896.55
30/6/2020	VAT		102,103.45
30/6/2020	BIGMAN TRAVEL TOURS	18304	27,600.00
30/6/2020	JOBILLY TOURS	18305	26,985.00
30/6/2020	JOWASHA ENTERP	18306	112,086.20
30/6/2020	VAT		6,113.80
30/6/2020	BRIM AFRICA TRAVEL	18307	112,000.00
30/6/2020	SAFARICOM LTD	18308	82,000.00
30/6/2020	CAROLINE ARIMI		30,000.00
	TOTAL		24,548,014.90



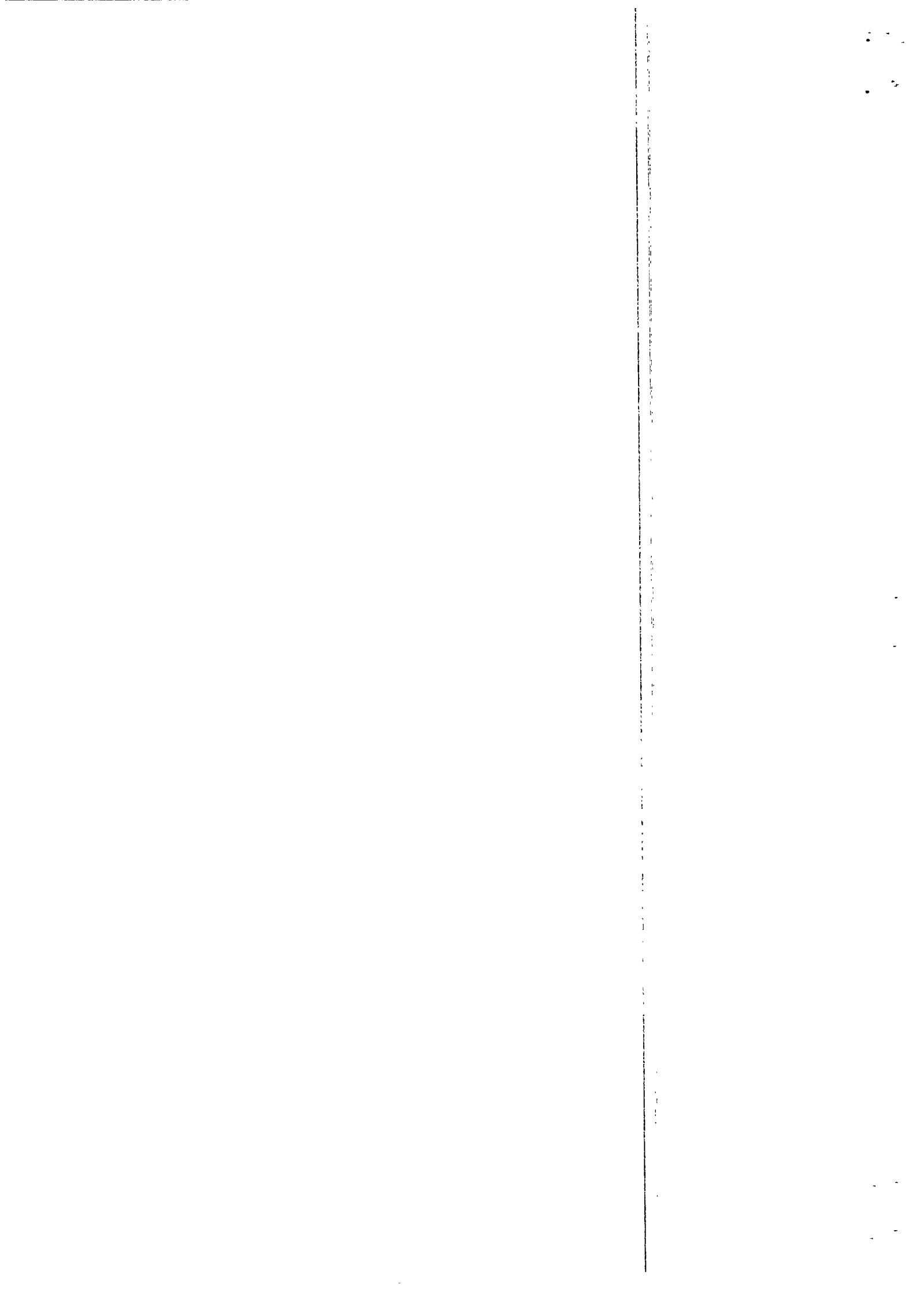
STATE DEPARTMENT FOR HERITAGE

P.O BOX 89489-0100

NAIROBI

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT
AS AT 30TH JUNE, 2020

DATE	DESCRIPTION	CB/FOLIO	AMOUNT
30/6/2020	RD- MWACHALA	103	480,000.00
30/6/2020	CBK 165 REVERSAL	103	700,000.00
	TOTAL		1,180,000.00



MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR HERITAGE
 BANK RECONCILIATION AS AT 30.6.2020
 SPORTS, ARTS AND SOCIAL DEVELOPMENT FUND

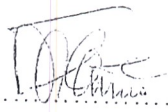
BANK: CENTRAL BANK OF KENYA

AC/NO - 1000386215

	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		23,531,869.00
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	-	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	
Add.....		-
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	-	-
BANK BALANCE AS PER CASH BOOK		23,531,869.00

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

Prepared by:

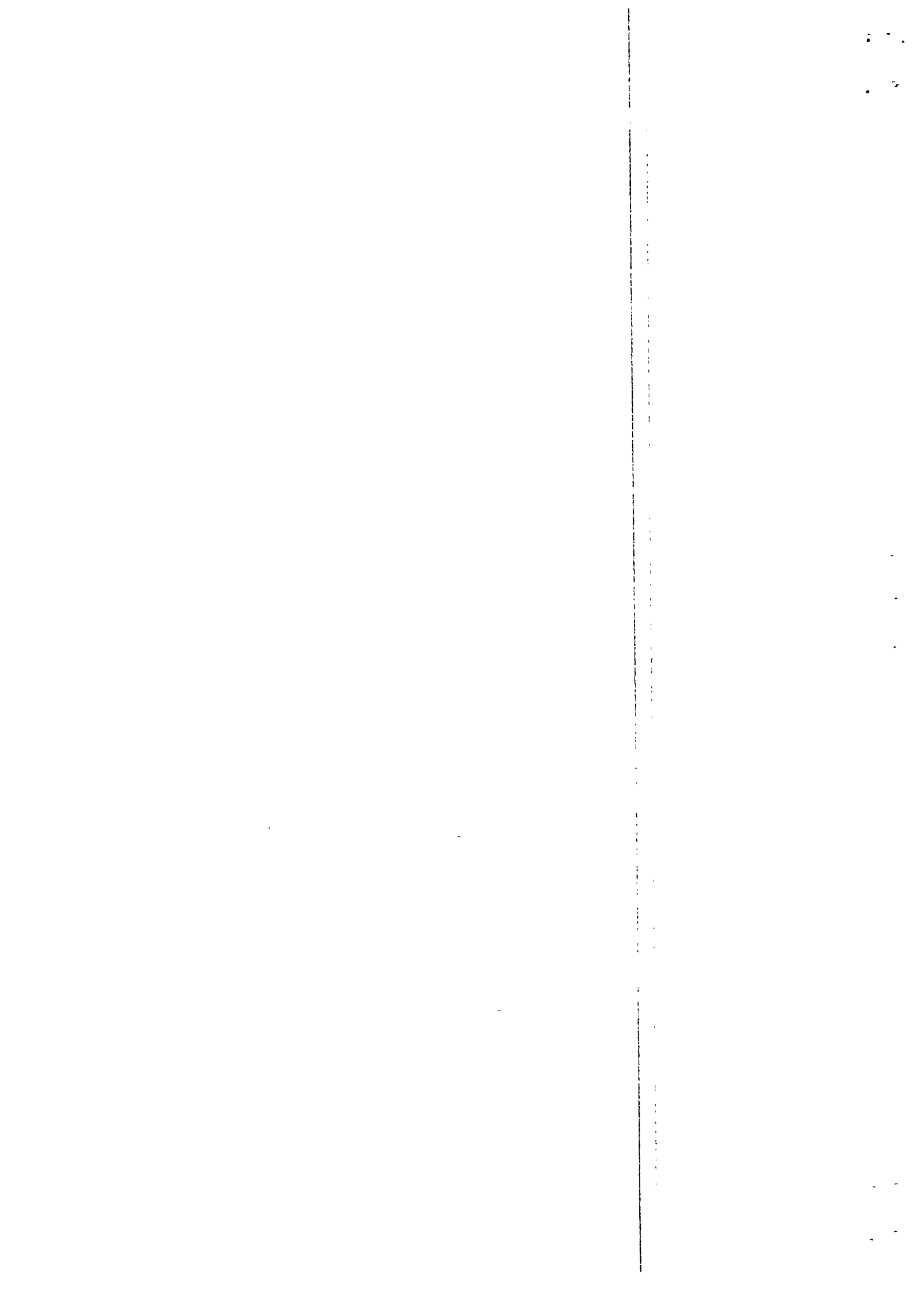
Signature..... 

Date..... 10/7/2020

Checked by:

Signature..... 

Date..... 10/07/2020



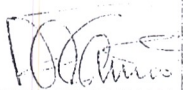
MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR HERITAGE
 BANK RECONCILIATION AS AT 30.06.2020
 SDH DEPOSIT 1134

BANK: CENTRAL BANK OF KENYA


AC/NO - 1000386223	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		12,928,960.10
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	-	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	-
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	-	-
BANK BALANCE AS PER CASH BOOK		12,928,960.10

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

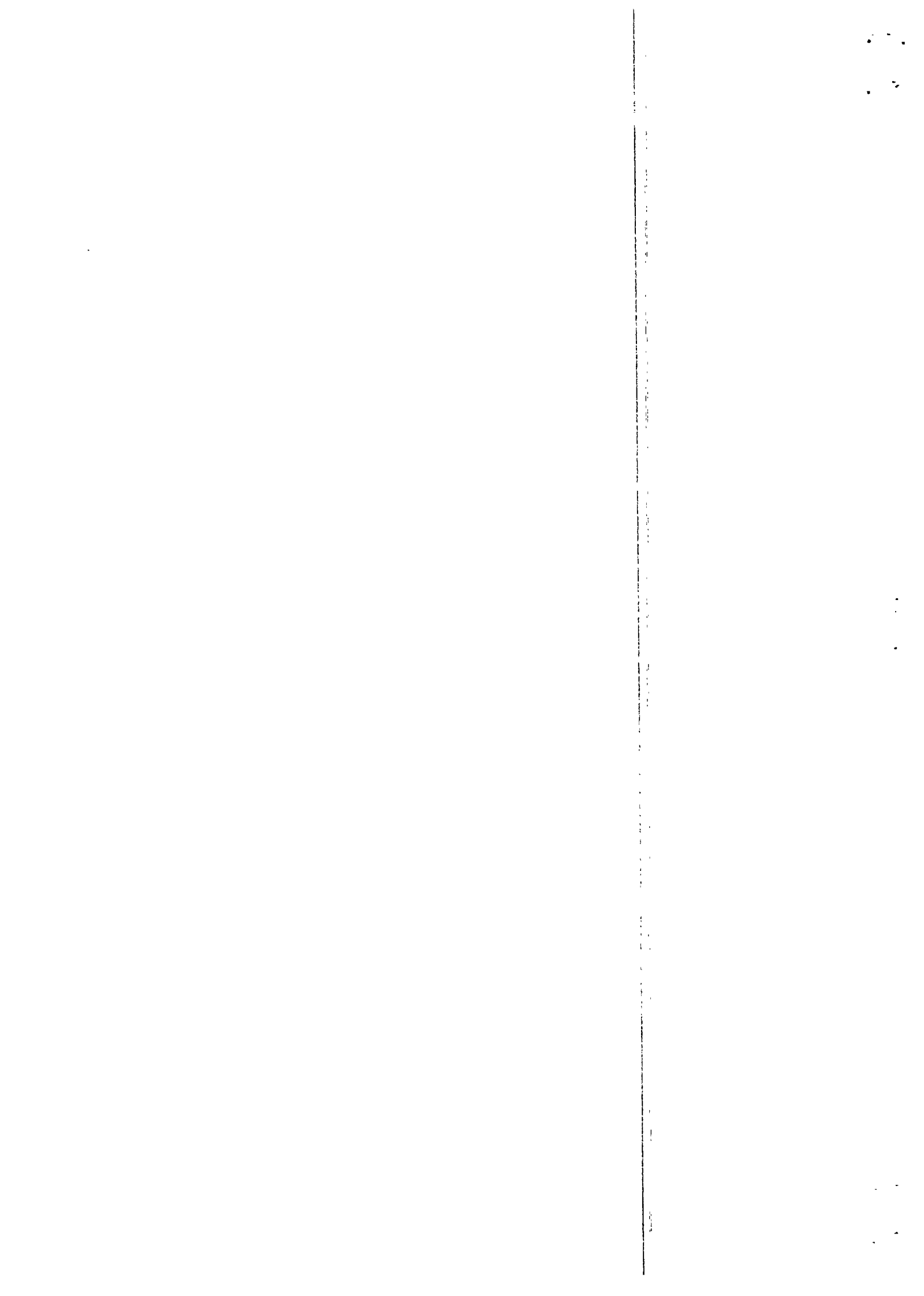
Prepared by:

Signature..... 
 Checked by:

Date..... 16/7/2020

Signature..... 

Date..... 16/07/2020



MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR HERITAGE
 BANK RECONCILIATION AS AT 30.06.2020
 SDH DEVELOPMENT 1134

BANK: CENTRAL BANK OF KENYA

AC/NO - 1000386215

	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		133,794.80
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	-	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	-	
BANK BALANCE AS PER CASH BOOK		133,794.80

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

Prepared by:

Signature.....

Date.....

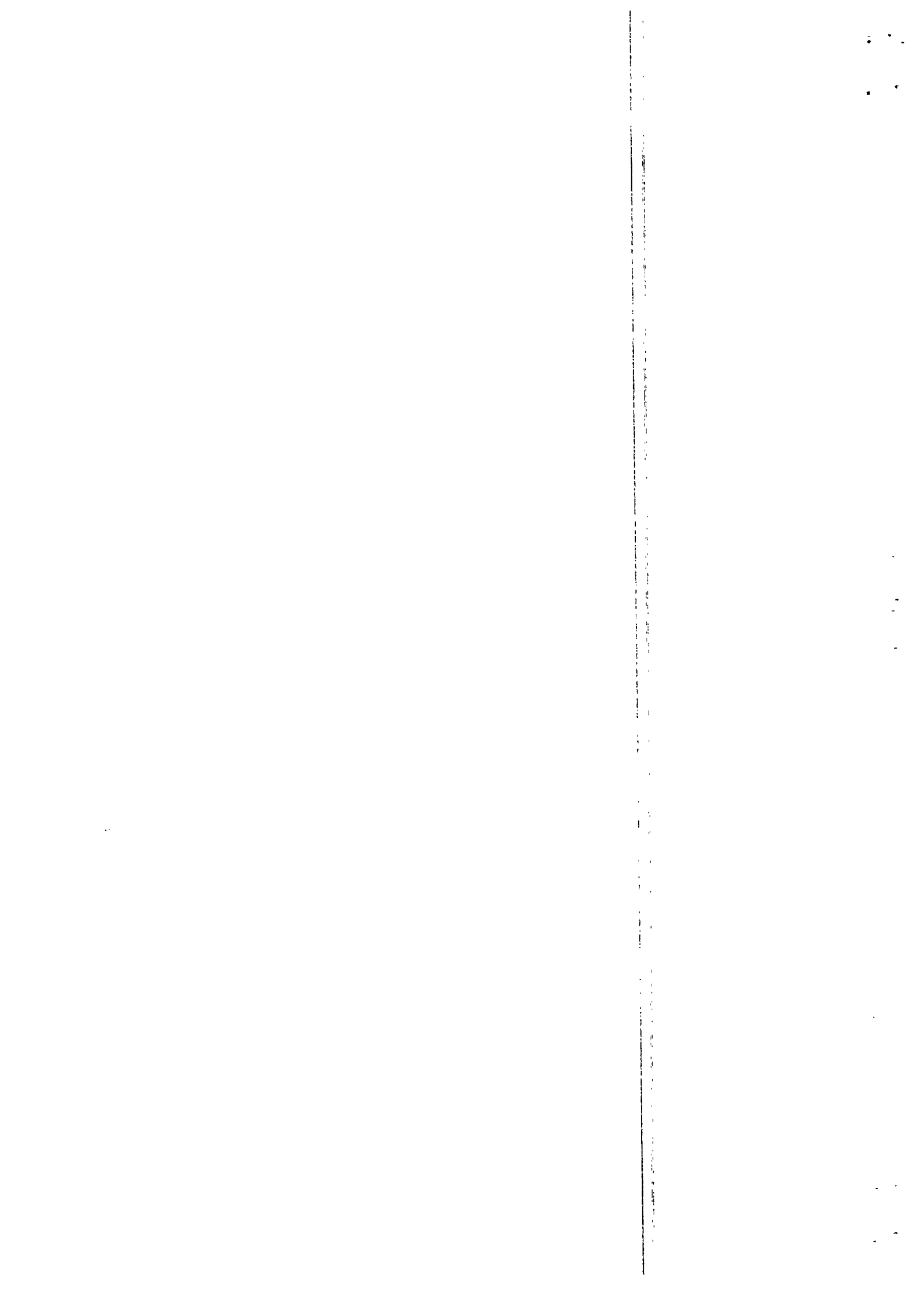
Checked by:

Signature.....

Date.....

16/7/2020

16/07/2020



REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-19 To : 30-JUN-20

DEV - STATE DEPARTMENT FOR HERITAGE

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

Balance as per bank certificate	133,794.80
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	117,900.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	251,694.80

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-19 To : 30-JUN-20

DEV - STATE DEPARTMENT FOR HERITAGE

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		Total	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		Amount
No	Date	
		Total

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Cheque		Amount
No	Date	
NONREF	09-AUG-19	Transfer 117,900.00
		Total 117,900.00

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
		Total

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-19 To : 10-JUL-20

REC - State Department For Heritage

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

Balance as per bank certificate	117,746.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	772,276.70
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	890,022.70

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 10-JUL-20

REC - State Department For Heritage

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
8758	01-JUL-20	Outward KEPSS MT 102 /BENM/ JOMBUKA AGENCIES INVO NO 640	613,676.70
8757	01-JUL-20	Outward KEPSS MT 102 /BENM/ SAFARICOM LIMITED PROF INV NO INV	158,600.00
Total			772,276.70
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

DEP - STATE DEPARTMENT FOR HERITAGE

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

Balance as per bank certificate	12,928,960.10
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	7,760,067.70
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	5,168,992.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

DEP - STATE DEPARTMENT FOR HERITAGE

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
NONREF	19-SEP-19	202 REFUNDS RTGS	2,000,000.00
NONREF	20-SEP-19	202 REFUNDS RTGS	2,000,000.00
NONREF	16-MAR-20	TRFS Payments /BENM/ PVCH NO 2128	3,000,000.00
NONREF	16-MAR-20	TRFS Payments /BENM/ WITHHOLDING TAX	445,984.05
NONREF	24-JAN-20	Inward KEPSS MT 103	172,788.45
NONREF	05-FEB-20	Inward KEPSS MT 103	132,475.20
NONREF	13-MAY-20	Cash Deposit	8,820.00
Total			7,760,067.70

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
Total			

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000442239

Balance as per bank certificate	23,881,269.00
--	---------------

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book	23,881,269.00
--------------------------------------	---------------

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-19 To : 30-JUN-20

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000442239

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

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1134-State Department for Heritage

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	9,000,000.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,355,105,496.85	4,135,046,490.00
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	500,000.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	376,589,288.00	1,777,815.00
TOTAL RECEIPTS		3,732,194,784.85	4,145,824,305.00
PAYMENTS			
Compensation of Employees	12	210,251,440.70	284,017,703.10
Use of goods and Services	13	224,795,180.15	444,681,892.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,265,824,698.00	3,343,891,821.30
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	1,789,318.30	1,492,625.40
Acquisition of Assets	18	29,000,466.20	70,874,612.00
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		3,731,661,103.35	4,144,958,654.00
SURPLUS/DEFICIT		533,681.50	865,651.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position
Entity: 1134-State Department for Heritage
Current Period: JUL-19 To JUN-20
Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	37,518,119.80	26,814,243.05
Cash Balances	22B	54,810.00	304,437.00
Total Cash And Cash Equivalents		37,572,929.80	27,118,680.05
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	43,245.00	173,625.05
TOTAL FINANCIAL ASSETS		37,616,174.80	27,292,305.10
Financial Liabilities			
Accounts Payables - Deposits	24	36,460,829.00	26,426,654.00
NET FINANCIAL ASSETS		1,155,345.80	865,651.10
REPRESENTED BY			
Fund Balance b/fwd	25	865,651.10	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		533,681.50	865,651.00
NET FINANCIAL POSITION		1,399,332.60	865,651.00

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: 1134-State Department for Heritage

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	9,000,000.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,355,105,496.85	4,135,046,490.00
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	376,589,288.00	1,777,815.00
Payments for Operating Expenses			
Compensation of Employees	12	210,251,440.70	284,017,703.10
Use of goods and Services	13	224,795,180.15	444,681,892.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,265,824,698.00	3,343,891,821.30
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	1,789,318.30	1,492,625.40
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		10,164,555.05	26,253,028.95
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	39,198,702.75	97,993,291.95
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	500,000.00	0.00
Acquisition of Assets	18	29,000,466.20	70,874,612.00
Net Cash Flow From Investing Activities	B	(28,500,466.20)	(70,874,612.00)
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	10,698,236.55	27,118,679.95
Cash and Cash Equivalent at BEGINNING of The Year		27,118,680.05	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	37,572,929.80	27,118,680.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1134-State Department for Heritage

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	9,000,000.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	9,000,000.00

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	3,355,105,496.85	4,135,046,490.00
TOTAL		3,355,105,496.85	4,135,046,490.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	500,000.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		500,000.00	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	375,544,698.00	0.00
Administrative Fees and Charges collected as AIA	1420300	1,044,590.00	1,777,815.00
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		376,589,288.00	1,777,815.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	131,665,422.35	166,590,097.25
Basic Wages - Temporary Employees	2110200	5,353,352.50	0.00
Personal Allowances paid as part of Salary	2110300	73,232,665.85	117,427,605.85
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		210,251,440.70	284,017,703.10

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	3,761,157.55	6,097,900.05
Communication, Supplies and Services	2210200	6,691,129.90	25,715,283.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	50,164,546.00	85,714,442.00
Foreign Travel and Subsistence, and other transportation costs	2210400	14,053,471.50	23,014,986.15
Printing, Advertising and Information Supplies and Services	2210500	10,276,615.95	23,282,440.45
Rentals of Produced Assets	2210600	36,677,852.45	60,429,198.10
Training Expenses	2210700	11,317,235.55	55,351,428.00
Hospitality Supplies and Services	2210800	44,576,633.05	57,963,796.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	14,926,117.00	50,276,077.00
Office and General Supplies and Services	2211100	8,793,394.75	14,224,396.30
Fuel Oil and Lubricants	2211200	5,030,396.60	11,652,557.30
Other Operating Expenses	2211300	11,115,563.95	16,429,743.10
Routine Maintenance - Vehicles	2220100	4,610,053.00	5,484,754.00
Routine Maintenance - Other Assets	2220200	2,801,012.90	9,044,890.50
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		224,795,180.15	444,681,892.20

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	2,791,424,698.00	2,621,391,821.30
Capital Grants to Government Agencies and other Levels of Government	2630200	474,400,000.00	722,500,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Transfers	2640500	0.00	0.00
TOTAL		3,265,824,698.00	3,343,891,821.30

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	1,789,318.30	1,492,625.40
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		1,789,318.30	1,492,625.40

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	9,925,546.20	2,048,000.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	40,000,000.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	4,199,000.00	10,986,000.00
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	14,875,920.00	17,048,612.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	792,000.00
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		29,000,466.20	70,874,612.00

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	923,496.00	309,889.00
Development Bank Accounts	6540000	133,794.00	77,700.00
Deposit Bank Account	6550000	36,460,829.00	26,426,654.05
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		37,518,119.80	26,814,243.05

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	54,810.00	304,437.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		54,810.00	304,437.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	43,245.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	23,600.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	150,025.05
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		43,245.00	173,625.05

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	5,679,393.45	(52,160,505.35)
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	30,781,435.55	78,587,159.35
TOTAL		36,460,829.00	26,426,654.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	26,814,243.05	0.00
Opening Balance Cash	22B	304,437.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	173,625.05	0.00
Opening Balance - Deposits	24	(26,426,654.00)	0.00
TOTAL		865,651.10	0.00

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution - Recurrent Expenditure

Entity: 1134-State Department for Heritage

Current Period: JUL-19 To JUN-20

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	2,870,646,155.85	(2,870,646,155.85)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00	100.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	220,500,000.00	0.00	267,079,590.00	487,579,590.00	376,589,288.00	110,990,302.00	77.24%
Total	220,500,000.00	0.00	267,079,590.00	488,079,590.00	3,247,735,443.85	(2,759,655,853.85)	665.41%
PAYMENTS							
12	112,410,000.00	0.00	104,610,000.00	217,020,000.00	210,251,440.70	6,768,559.30	96.88%
13	179,705,000.00	0.00	86,055,704.00	265,760,704.00	224,795,180.15	40,965,523.85	84.59%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	1,210,315,000.00	0.00	1,691,144,590.00	2,901,459,590.00	2,791,424,598.00	110,034,992.00	96.21%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	920,000.00	0.00	920,000.00	1,840,000.00	1,789,318.30	50,681.70	97.25%
18	0.00	0.00	19,379,390.00	19,379,390.00	19,074,920.00	304,470.00	98.43%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	1,503,350,000.00	0.00	1,902,109,684.00	3,405,459,684.00	3,247,335,557.15	158,124,126.85	95.36%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1134- State Department for Heritage

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
 Entity: 1134- State Department for Heritage
 Current Period: JUL-19 To JUN-20

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	484,459,341.00	(484,459,341.00)	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						484,459,341.00	(484,459,341.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	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	485,000,000.00	0.00	(10,600,000.00)	474,400,000.00	474,400,000.00	0.00	100.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	6,700,000.00	0.00	(38,197,109.00)	28,802,891.00	9,925,546.20	18,877,344.80	34.46%
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		552,000,000.00	0.00	(48,797,109.00)	503,202,891.00	484,325,546.20	18,877,344.80	96.25%



Statement of Budget Execution - Development Expenditure

Entity: 1134-State Department for Heritage

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1134-State Department for Heritage

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	26,426,654.05	0.00
Transfers of retentions during the year	348,271,663.10	86,904,129.05
Payments made out of deposit account during the year	340,909,058.15	60,477,475.00
Closing Balance	33,789,259.00	26,426,654.05

Principal Secretary
Controller

Principal Accounts

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1134-State Department for Heritage

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0902000000		Culture	2,292,192,721.00	2,163,587,574.85	128,605,146.15
	2110000	Wages and Salary Contributions	116,696,356.00	109,922,319.20	6,774,036.80
	2210000	Goods and Services	125,109,261.00	103,714,220.55	21,395,040.45
	2220000	Routine Maintenance	7,868,173.00	3,386,741.90	4,481,431.10
	2630000	Grants & Transfer To Other Govt. Units	2,014,279,590.00	1,918,763,217.00	95,516,373.00
	3110000	Acquisition of Fixed Capital Assets	28,239,341.00	27,801,076.20	438,264.80
0903000000		The Arts	158,039,527.00	137,169,779.70	20,869,747.30
	2110000	Wages and Salary Contributions	21,122,359.00	19,433,288.70	1,689,070.30
	2210000	Goods and Services	49,015,168.00	43,300,265.00	5,714,903.00
	2220000	Routine Maintenance	2,702,000.00	1,181,915.00	1,520,085.00
	2630000	Grants & Transfer To Other Govt. Units	85,200,000.00	73,254,311.00	11,945,689.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0904000000		Library Services	1,319,721,506.00	1,294,276,625.15	25,444,880.85
	2110000	Wages and Salary Contributions	6,600,760.00	6,600,252.85	507.15
	2210000	Goods and Services	16,313,196.00	12,286,647.30	4,026,548.70
	2220000	Routine Maintenance	1,684,000.00	1,582,555.00	101,445.00
	2630000	Grants & Transfer To Other Govt. Units	1,276,380,000.00	1,273,807,170.00	2,572,830.00
	3110000	Acquisition of Fixed Capital Assets	18,743,550.00	0.00	18,743,550.00
0905000000		General Administration, Planning and Support Services	138,708,821.00	136,627,123.65	2,081,697.35
	2110000	Wages and Salary Contributions	72,600,525.00	74,295,579.95	(1,695,054.95)
	2210000	Goods and Services	60,592,433.00	58,082,981.40	2,509,451.60
	2220000	Routine Maintenance	2,476,473.00	1,259,854.00	1,216,619.00
	2710000	Social Security Benefits	1,840,000.00	1,789,318.30	50,681.70
	3110000	Acquisition of Fixed Capital Assets	1,199,390.00	1,199,390.00	0.00
		Grand Total	3,908,662,575.00	3,731,661,103.35	177,001,471.65

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1134-State Department for Heritage

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
1134000100			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134000200			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134000300			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134000400			71,902,904.00	66,241,659.20	5,661,244.80
	0902000000	Culture	71,902,904.00	66,241,659.20	5,661,244.80
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1134000500			45,738,057.00	38,178,381.00	7,559,676.00
	0902000000	Culture	45,738,057.00	38,178,381.00	7,559,676.00
	0903000000	The Arts	0.00	0.00	0.00
1134000600			1,973,279,590.00	1,877,763,217.00	95,516,373.00
	0902000000	Culture	1,973,279,590.00	1,877,763,217.00	95,516,373.00
1134000700			54,696,744.00	49,171,399.20	5,525,344.80
	0903000000	The Arts	54,696,744.00	49,171,399.20	5,525,344.80
	0902000000	Culture	0.00	0.00	0.00
1134000800			132,836,984.00	114,141,352.95	18,695,631.05
	0902000000	Culture	132,836,984.00	114,141,352.95	18,695,631.05
1134000900			85,200,000.00	73,254,311.00	11,945,689.00
	0903000000	The Arts	85,200,000.00	73,254,311.00	11,945,689.00
	0902000000	Culture	0.00	0.00	0.00
1134001000			842,980,000.00	840,407,170.00	2,572,830.00
	0904000000	Library Services	842,980,000.00	840,407,170.00	2,572,830.00
1134001100			24,597,956.00	20,469,455.15	4,128,500.85
	0904000000	Library Services	24,597,956.00	20,469,455.15	4,128,500.85
1134001200			18,142,783.00	14,702,069.50	3,440,713.50
	0903000000	The Arts	18,142,783.00	14,744,069.50	3,398,713.50
	0902000000	Culture	0.00	(42,000.00)	42,000.00
1134001300			17,375,845.00	16,379,418.50	996,426.50
	0902000000	Culture	17,375,845.00	16,379,418.50	996,426.50
1134001400			108,919,293.00	107,459,013.20	1,460,279.80
	0905000000	General Administration, Planning and Support Services	108,919,293.00	107,459,013.20	1,460,279.80
1134001500			18,093,894.00	17,713,369.70	380,524.30
	0905000000	General Administration, Planning and Support Services	18,093,894.00	17,713,369.70	380,524.30
1134001600			11,695,634.00	11,454,740.75	240,893.25
	0905000000	General Administration, Planning and Support Services	11,695,634.00	11,454,740.75	240,893.25
1134001700			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134100200			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134100300			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134100500			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134100600			10,059,341.00	9,925,546.20	133,794.80
	0902000000	Culture	10,059,341.00	9,925,546.20	133,794.80
1134100700			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134100800			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134100900			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134101100			433,400,000.00	433,400,000.00	0.00
	0904000000	Library Services	433,400,000.00	433,400,000.00	0.00
1134101200			18,743,550.00	0.00	18,743,550.00
	0904000000	Library Services	18,743,550.00	0.00	18,743,550.00
1134101500			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134101700			10,500,000.00	10,500,000.00	0.00
	0902000000	Culture	10,500,000.00	10,500,000.00	0.00
1134101800			10,500,000.00	10,500,000.00	0.00
	0902000000	Culture	10,500,000.00	10,500,000.00	0.00
1134101900			20,000,000.00	20,000,000.00	0.00

	0902000000	Culture	20,000,000.00	20,000,000.00	0.00
1134102000			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134102100			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
1134102200			0.00	0.00	0.00
	0903000000	The Arts	0.00	0.00	0.00
1134102300			0.00	0.00	0.00
	0902000000	Culture	0.00	0.00	0.00
		Grand Total	3,908,662,575.00	3,731,661,103.35	177,001,471.65

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1134-State Department for Heritage

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0902000000		Culture	2,292,192,721.00	2,163,587,574.85	128,605,146.15
	0902010000	Conservation of Heritage	2,014,279,590.00	1,918,763,217.00	95,516,373.00
	0902020000	Public Records and Archives Management	145,076,147.00	130,725,004.90	14,351,142.10
	0902030000	Development And Promotion of Culture	132,836,984.00	114,099,352.95	18,737,631.05
	0902040000	Promotion of Kenyan Music and Dance	0.00	0.00	0.00
0903000000		The Arts	158,039,527.00	137,169,779.70	20,869,747.30
	0903010000	Film Services	0.00	0.00	0.00
	0903020000		103,342,783.00	87,998,380.50	15,344,402.50
	0903030000		54,696,744.00	49,171,399.20	5,525,344.80
0904000000		Library Services	1,319,721,506.00	1,294,276,625.15	25,444,880.85
	0904010000	Library Services	1,319,721,506.00	1,294,276,625.15	25,444,880.85
0905000000		General Administration, Planning and Support Services	138,708,821.00	136,627,123.65	2,081,697.35
	0905010000	General Administration, Planning and Support Services	138,708,821.00	136,627,123.65	2,081,697.35
		Grand Total	3,908,662,575.00	3,731,661,103.35	177,001,471.65

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

BAITI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

17th September, 2020

CERTIFICATE OF BALANCES

Customer: 138806
Balance Date: 30-Jun-20

STATE DEPARTMENT FOR
HERITAGE

Account No	Account Name	Currency	Balance
1000386207	REC-STATE DEP FOR CULTURE AND HERIT	KES	24,291,510.90
1000386215	DEV-STATE DEP FOR CULTURE AND HERIT	KES	133,794.80
1000386223	DEP-STATE DEP FOR CULTURE AND HERIT	KES	12,928,960.10
1000386231	CBK 165-STATE DEP FOR CULTURE HERIT	KES	700,000.00
1000442239	SPORTS ARTS AND SOCIAL DEV FUND	KES	23,531,869.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

REPUBLIC OF KENYA DEPOSIT

F.O. 51

Date 1ST JULY 2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR CULTURE & HERITAGE
as at the close of business on 30TH JUNE 2020

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

1. CHAIRMAN - ROBERT TONUJI
2. MEMBER - FREDRICK O. ODAWA
3. MEMBER - SAID ALI DAWE

Assembled at the office of CASH OFFICE HEADQUARTERS

at 10.00 A.M (time) on the 1st July 2020

and the following cash was produced

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

It was observed that cheques amounting to Sh. N/A 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 30TH JUNE 2020



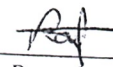
Cash at hand	Sh.	<u>NIL</u>
Balance	Sh.	<u>12,928,960.10</u>
		<u>12,928,960.10</u>

The Bank Certificate of Balance showed a sum of Sh. Twelve Million Nine Twenty Eight Thousand Nine Sixty Ten (Sh 12,928,960 cts. 10)

Standing on the credit of the account on 30TH JUNE 2020

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

Date 1ST JULY 2020


Chairman
 
Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

Date 1ST JULY 2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR CULTURE & HERITAGE
as at the close of business on 30TH JUNE 2020

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

1. CHAIRMAN - ROBERT TONUJI
2. MEMBER - FREDRICK O. ODAWA
3. MEMBER - SAID ALI DAWE

Assembled at the office of CASH OFFICE HEADQUARTERS
at 10.00 A.M (time) on the 1ST July 2020

and the following cash was produced

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

It was observed that cheques amounting to Sh. N/A 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 30TH JUNE 2020

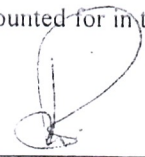
Cash at hand	Sh.	<u>NIL</u>
Balance	Sh.	<u>133,794.80</u>
		<u>133,794.80</u>



The Bank Certificate of Balance showed a sum of Sh. One Hundred Thirty Three Thousand Seven Hundred and Ninety Four cts Eighty Sh. 133,794.80 cts. 80

Standing on the credit of the account on 30TH JUNE 2020

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

Date 1ST JULY 2020



 Chairman



 Members of the Board

REPUBLIC OF KENYA DEPOSIT SPORTS FUND

F.O. 51

Date 1ST JULY 2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR CULTURE & HERITAGE
as at the close of business on 30TH JUNE 2020

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

1. CHAIRMAN - ROBERT TONUUI
2. MEMBER - FREDRICK O. ODAWA
3. MEMBER - SAID ALI DAWE

Assembled at the office of CASH OFFICE HEADQUARTERS
at 10.00 A.M (time) on the 1ST July 2020

and the following cash was produced

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

It was observed that cheques amounting to Sh. N/A 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 30TH JUNE 2020

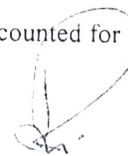
Cash at hand _____	Sh. <u>NIL</u>
Balance _____	Sh. <u>23,531,869.00</u>
	<u>23,531,869.00</u>

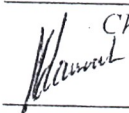
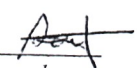
The Bank Certificate of Balance showed a sum of Sh. Twenty Three Million Five Hundred Thirty One
Eight Sixty Nine cts Zero Sh. 23,531,869 cts. 00

Standing on the credit of the account on 30TH JUNE 2020

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

Date 1ST JULY 2020



 Chairman



 Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

Date 1ST JULY 2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT OF CULTURE
as at the close of business on 30TH JUNE 2020

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

1. CHAIRMAN - STEPHEN MAU
2. MEMBER - EDWIN MACHARIA
3. MEMBER - MARY MUKETI

Assembled at the office of CULTURE, NSSF BUILDING
at 09.00 A.M (time) on the 1st July 2020

and the following cash was produced

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

It was observed that cheques amounting to Sh. NIL 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 30TH JUNE 2020

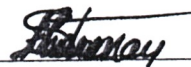
Cash at hand	Sh.	<u>NIL</u>
Balance	Sh.	<u>NIL</u>
		<u>NIL</u>



The Bank Certificate of Balance showed a sum of Sh. NONE
cts _____ (Sh. NIL cts. _____)

Standing on the credit of the account on 30TH JUNE 2020

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

Date 1ST JULY 2020


Chairman


Members of the Board


LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

REPUBLIC OF KENYA

Date 1st July 2020

Report of the Board of Survey on the Cash and Bank Balances of PERMANENT PRESIDENTIAL MUSIC COMMISSION as at the close of

business on 30th June, 2020

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

MR. IVAN K. LAGAT — DIRECTOR OF CULTURE

FRANCIS OROSI — SENIOR ACCOUNTANT

GEOFFREY GITURU — ACCOUNTANT II

assembled at the office of ACCOUNTS SECTION — PMC

at (time) on the 1st July, 2020

and the following cash was produced:

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

NIL

NIL

It was observed that cheques amounting to Sh. NIL 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 .., 19..:


Bank Balance	Sh. —
	Sh. —
	NIL

The Bank Certificate of Balance shown .. cts. (Sh. .. cts.)

standing to the credit of the account on .., 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 01/07/2020



LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

PAYMENTS

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.	
635/08	JANOR WORLDWIDE	4-45077100	0294	0260					1830370		
	Banking	MRB 6591164	02	3/3/2020	C123			1360			
	Banking	MRB 6591165	01	3/3/2020	C124			810			
	Banking	MRB 6591165	07	19/10/2019	C125			6650			
	SUB TOTAL								8820		1850370
	BALANCE C/D										1488829635
	GRAND TOTAL								8820		1671866635
635/											
635/											
635/06	P.S. HERITAGE		0295	0197					195933625		
	SUB TOTAL										195933625
635/	BALANCE C/D										1330896010
	GRAND TOTAL										1526829635
635/06											
635/06	P.S. HERITAGE		0295	0197					195933625		
	SUB TOTAL										195933625
	BALANCE C/D										1292896010
	GRAND TOTAL										1488829635

11/10/2019
 11/10/2019
 11/10/2019

P.S. HERITAGE
 17/2/2025

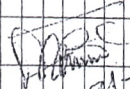
PARENT COMPANY
 11/11/2020
 SAVED BY
 11/11/2020

RECEIPTS

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh.	cts.	Sh.	cts.	Sh.	cts.	
4/6/20	BALANCE	B/F								1670984635	61	
	CASH DEPOSIT	REF FT 201340LR80			OF 13/5/20	C123	1360			1360		
	CASH DEPOSIT	REF FT 201340LR50			OF 13/5/20	C124	810			810		
	CASH DEPOSIT	REF FT 201340LR50			OF 13/5/20	C125	6650			6650		
	CASH DEPOSIT	BANKING REF FT 201340LR			OF 13/5/20					1360		
	CASH DEPOSIT	BANKING REF FT 201340LR			OF 13/5/20					810		
	CASH DEPOSIT	BANKING REF FT 201340LR			OF 13/5/20					6650		
	SUB TOTAL							8820			1671866635	
4/6/20	BALANCE	C/B								11488829635		
30/6/20	BALANCE	B/F								11488829635	62	
	DIRECT BANKING	REF FT 20185F770				C120				350000		
	SUB TOTAL										1526829635	
30/6/20	BALANCE	C/B								1330896010		
30/6/20	BALANCE	B/F								11488829635	61	
30/6/20	BALANCE	C/B								11488829635		

PAYMENTS

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
to KENYA NATIONAL LIBRARY			0007	30050					216700	0000
INSTITUTE OF PRIMATE RESEARCH			0008	30051					103000	0000
NATIONAL MUSEUMS OF KENYA			0009	30052					105000	0000
SUB TOTAL									237200	0000
BALANCE c/d										(0.40)
GRAND TOTAL									237200	000040
° SUB TOTAL										
BALANCE c/d										133797.80
GRAND TOTAL									133797.80	


 3/7/2022

REPORT END
 Chairman 11/12/2020
 Secy Panel - Member
 At - Nairobi

Funding No. 172020
 Voucher Number 172020

RECEIPTS

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
30/6/20	BALANCE	B/F									40
	EX CHEQUE	18000								2372000	00
	SUB TOTAL									2372000	00
30/6/20	BALANCE	B/F									40
	CASH BOOK	ADJUSTMENT REVERSAL OF WITHHOLDING TAX								133795	25
	SUB TOTAL									133795	25
	BALANCE	cto								133795	25

A. A. A. I. V. A. R. J. I. N. I. D.

Voucher No.	Receipt No.	Sh.	cts.	Sh.	cts.	To Whom Paid	Description of Payment	Allocation	Voucher No.	Chique No.	Sh.	cts.	Sh.	cts.
018421	2705	146	87	92	49	Sub Total					146	87	92	49
018422	2706	218	51	15		IDA EVELINE MUSHKAT	018422	018422	2706		218	51	15	
018423	2707	122	40			JAMES ROSE			018423	2707	122	40		
018424	2708	150	00			JAMES ROSE			018424	2708	150	00		
018425	2709	200	00			GEORGE OMBATI			018425	2709	200	00		
018426	2710	100	00			JULIA MUGITA			018426	2710	100	00		
018427	2711	420	00			BERTHINE MUMBO			018427	2711	420	00		
018428	2712	100	00			ISABEL MUMBO			018428	2712	100	00		
018429	2713	300	00			ALICE MUMBO			018429	2713	300	00		
018430	2714	200	00			ALICE MUMBO			018430	2714	200	00		
018431	2715	100	00			MARY MUMBO			018431	2715	100	00		
018432	2716	227	60			JENNIFER MUMBO			018432	2716	227	60		
018433	2717	94	40			JAMES ROSE			018433	2717	94	40		
018434	2718	24	00			WOMER MUMBO			018434	2718	24	00		
018435	2719	100	00			ALFRED MUMBO			018435	2719	100	00		
018436	2720	50	00			CALISTO MUMBO			018436	2720	50	00		
018437	2721	232	50			CALISTO MUMBO			018437	2721	232	50		
018438	2722	28	16			GEORGE MUMBO			018438	2722	28	16		
018439	2723	21	40			DR KIPROO MUMBO			018439	2723	21	40		
018440	2724	183	36			Sub Total			018440	2724	183	36		
		574	10			Sub Total					574	10		
		923	49			Grand Total					923	49		

Handwritten notes and signatures in the right margin of the ledger page.



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Mario Mulyati 4-550	550146	0064	350144	16000
ROSE WIDHIA	"	"	35086	16000
GILBERT MONTORONG	"	"	350114	16000
BARRABAS SUWARTO	"	"	350146	16000
MARY KUSI WFO	"	"	35096	16000
EVERYNE MOCUS	"	"	350133	16000
EUNICE WIRAT	"	"	35034	16000
TULIET ABADI	"	"	35017	16000
CREOLTE NOMB	"	"	35085	16000
JOHNSON MONTOKU	"	"	35031	16000
SAMUEL H MUMBAT	"	"	35012	16000
ALEXANDER KAVIKI	"	"	35031	16000
JOSEPH KAMBATI	"	"	35014	16000
JACKSON NOLLI	"	"	35010	16000
DIMITRI KUSYOT	"	"	35034	16000
NORA OKETCH	"	"	35032	16000
GRACE W. AMOROSKI	"	"	35010	16000
RICHARD MACHENRI	"	0065	350166	112000
SUB TOTAL				158400
BALANCE C/D				3351460
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STANIS MONTOKU OF 30/6/2011
BY MOCUS OF 30/6/2011

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TRANSFER TO OTHER GOVERNMENT AGENCIES 2019-2020 FINANCIAL YEAR				RECURRENT	DEVELOPMENT	
KENYA NATIONAL LIBRARY SERVICES IFMIS NO 68904						
	1ST QUARTER		170,307,500.00			170,307,500.00
	2ND QUARTER		170,307,500.00	216,700,000.00		387,007,500.00
	3RD QUARTER		170,307,500.00	216,700,000.00		387,007,500.00
	4th QUARTER		277,057,500.00			277,057,500.00
				TOTAL		1,221,380,000.00
KENYA CULTURAL CENTRE IFMIS NO 31931						
	1ST QUARTER		8,800,000.00			8,800,000.00
	2ND QUARTER		8,800,000.00	-		8,800,000.00
	3RD QUARTER		8,800,000.00			8,800,000.00
	4th QUARTER		8,800,000.00			8,800,000.00
				TOTAL		35,200,000.00
INSTITUTE OF PRIMATE RESEACH IFMIS NO 95962						
	1ST QUARTER		7,125,000.00			7,125,000.00
	2ND QUARTER		7,125,000.00	10,000,000.00		17,125,000.00
	3RD QUARTER		7,125,000.00	10,000,000.00		17,125,000.00
	4th QUARTER		256,825,000.00			256,825,000.00
				TOTAL		298,200,000.00
NATIONAL MUSEUM OF KENYA IFMIS NO 5117						
	1ST QUARTER		287,650,000.00			287,650,000.00
	2ND QUARTER		287,650,000.00	10,500,000.00		298,150,000.00
	3RD QUARTER		287,650,000.00	10,500,000.00		287,650,000.00
	4th QUARTER		431,550,000.00			10,500,000.00
						431,550,000.00
				TOTAL		1,315,500,000.00

NMK- NATIONAL PRODUCT IFMIS NO 790052			
	1ST QUARTER	5,000,000.00	5,000,000.00
	2ND QUARTER	5,000,000.00	5,000,000.00
		5,000,000.00	5,000,000.00
	3RD QUARTER	-	-
	4th QUARTER	5,000,000.00	5,000,000.00
			20,000,000.00
	GRAND TOTAL	2,415,880,000.00	474,400,000.00
			2,890,280,000.00
			-



Read. Know. Empower

kenya national library service

C/KNL/AD/157/VOL 19/30

30 July, 2020

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

30 JUL 2020
19

D/HAV.
ALSO TWA
N
OS/OP

Dear Sir/Madam,

RE: INTER-ENTITY TRANSFERS FROM THE GOVERNMENT FOR THE FY 2019/2020

Reference is made to a letter from The National Treasury on Year End Closing Procedures for the Financial Year 2019/20 Ref: AG.3/88/Vil.7 (12) dated 13th May 2020.

We wish to confirm that we received a total of **Kshs.787,980,000** under Recurrent Grant and **Kshs.433,400,000** under Development grant as shown in the attached Appendix III

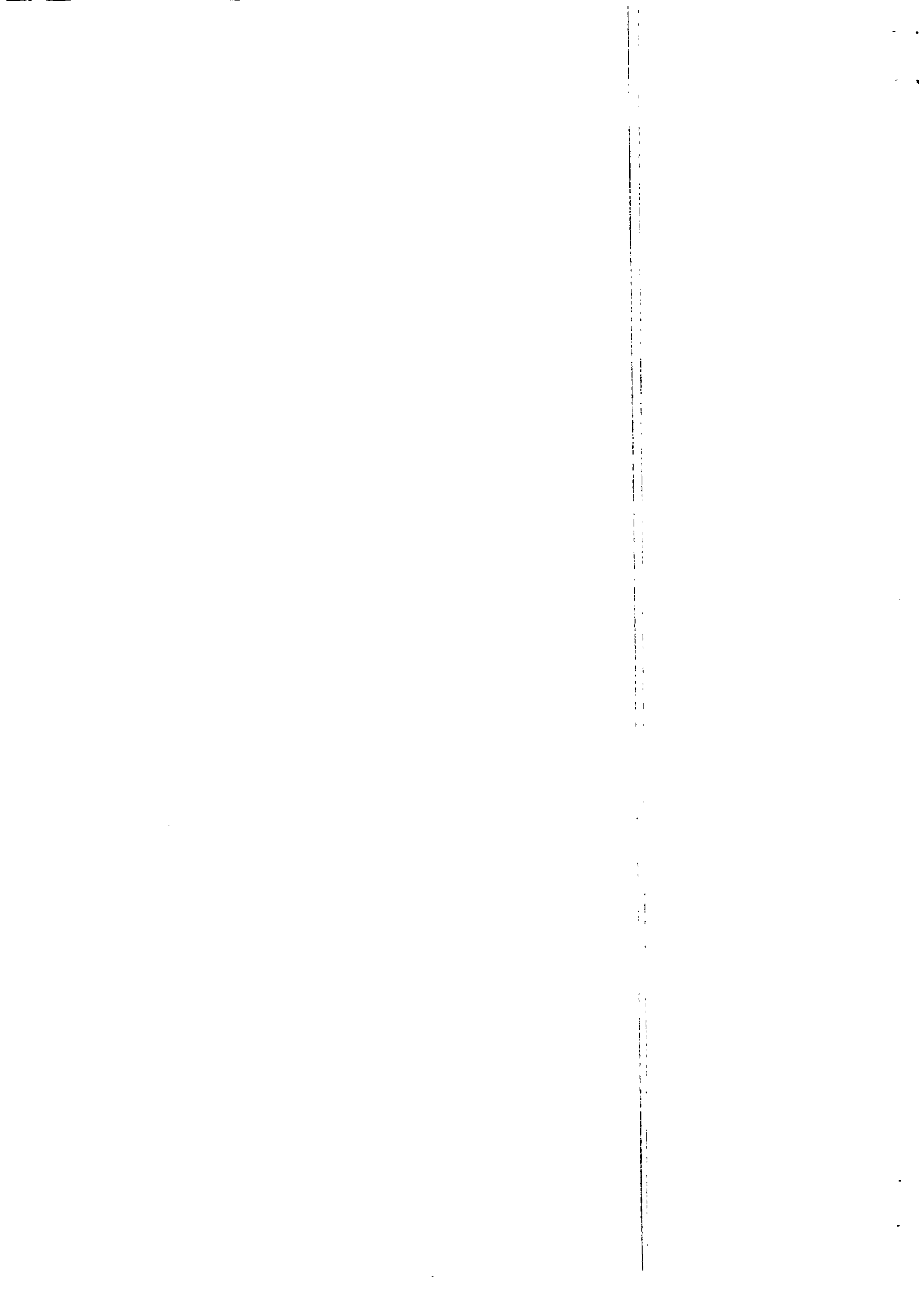
For purposes of Annual Report and Financial Statements FY 2019/2020 reporting, we are kindly requesting Head of Accounting Unit to confirm the amount received by knls by signing the attached Appendix III and **return one copy** to us for inclusion in the Financial Statements as required.

We thank you for your continued support.

Yours faithfully,

JULIE MUSANDU

**JULIE MUSANDU
FOR: DIRECTOR**



Kenya national library service
Annual Reports and Financial Statements for the year ended June 30, 2020

APPENDIX III: INTER-ENTITY TRANSFERS

KENYA NATIONAL LIBRARY SERVICE					
Break down of Transfers from the Ministry of Sports and Heritage					
FY 2019/2020					
A	Recurrent Grants	Bank Statement Date	Amount (Kshs)	Amount (Kshs)	FY to which the amounts relate
		05.07.2019		18,640,000	2018/2019
		18.08.2019	170,307,500		2019/2020
		08.10.2020	170,307,500		2019/2020
		08.02.2020	170,307,500		2019/2020
		18.05.2020	170,307,500		2019/2020
		29.06.2020	56,750,000		2019/2020
		29.06.2020	50,000,000		2019/2020
	Total Recurrent Grant		787,980,000	18,640,000	
B	Development Grants	Bank Statement Date	Amount (KShs)		FY to which the amounts relate
		08.03.2020	216,700,000		2019/2020
		07.07.2020	216,700,000		2019/2020
	Total Development Grant		433,400,000		
TOTAL GRANTS RECEIVED FY 2019/2020			1,221,380,000	18,640,000	
C	Sports, Arts and Social Development Fund	15.04.2020	100,000,000		

Notes:

- i. Kshs.18,640,000 being Supplementary II Estimates for FY2018/2019 was received on 5th July 2019
- ii. Development Grant FY 2019/2020 of Kshs.216,700,000 was received on 7th July 2020.

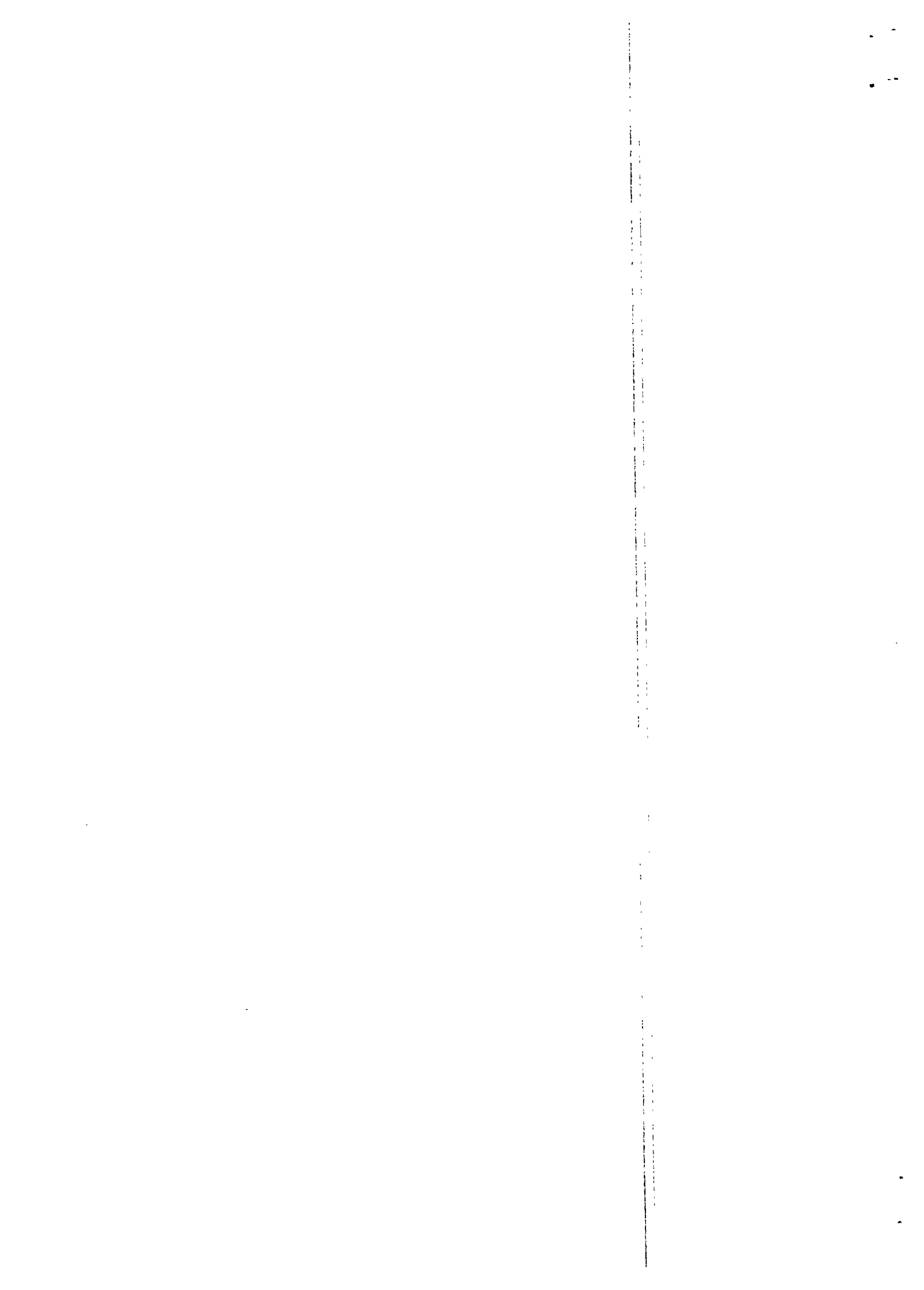
The above amounts have been communicated to and reconciled with the parent Ministry

Head of Finance
 Kenya National Library Service

Head of Accounting Unit
 Ministry of Sports and Heritage

Sign Musandu

Sign [Signature]

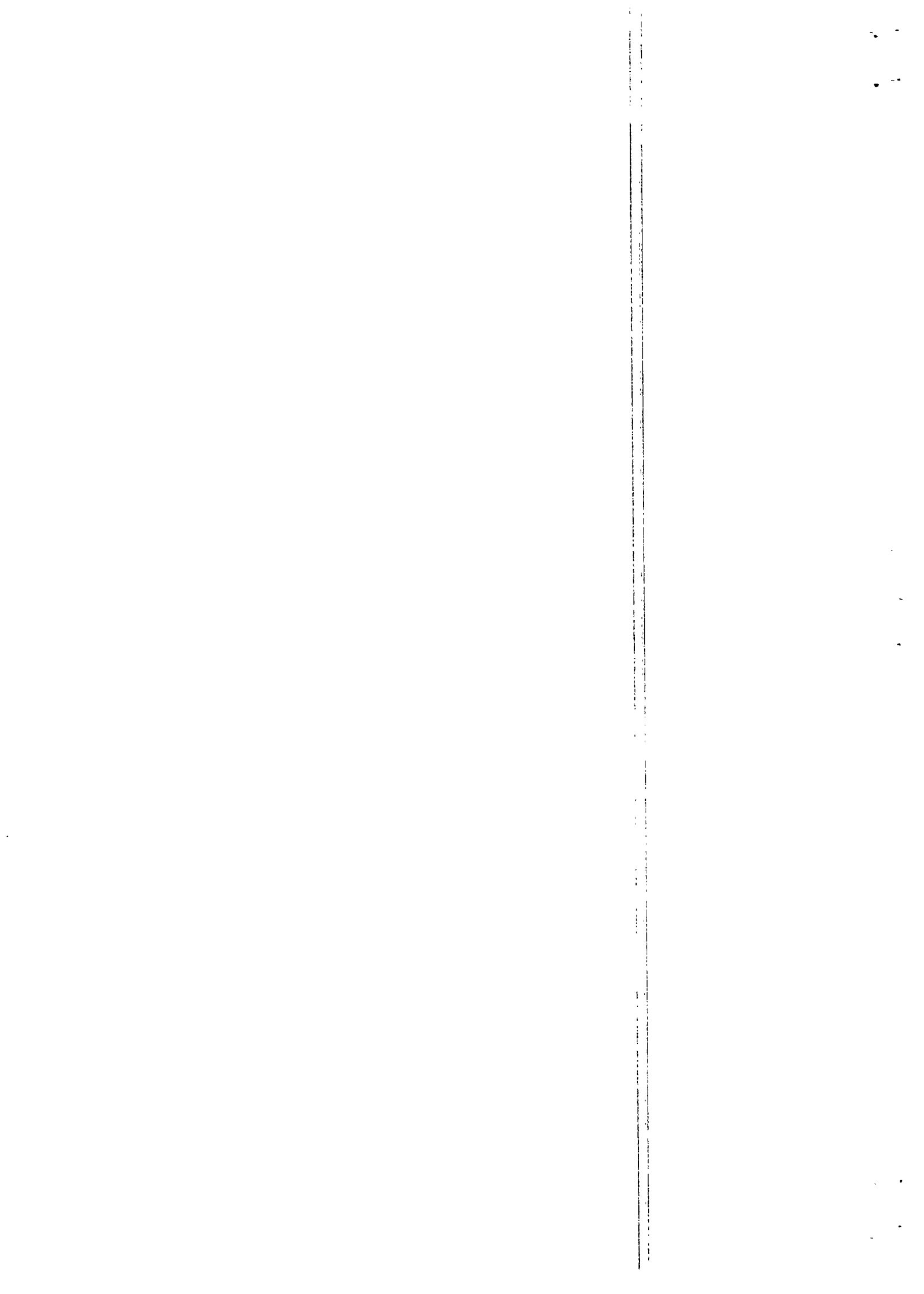


NATIONAL MUSEUMS OF KENYA
Annual Reports and Financial Statements
For the Year Ended June 30, 2020

19 SEP 2020

XVIII. Appendix 2: INTER-ENTITY TRANSFERS

ENTITY NAME: NATIONAL MUSEUMS OF KENYA		Bank Statement Date	Amount (Kshs)	Indicate the FY to Which the Amounts Relate
Break down of Transfers from the State Department of Sports, Culture and Heritage FY 19/20				
a. Recurrent Grants				
	Ministry of Sports, Culture and Heritage	16.08.2019	287,650,000	2019/2020
	Ministry of Sports, Culture and Heritage	7.11.2019	287,650,000	2019/2020
	Ministry of Sports, Culture and Heritage	4.02.2020	287,650,000	2019/2020
	Ministry of Sports, Culture and Heritage	18.05.2020	287,650,000	2019/2020
	Ministry of Sports, Culture and Heritage	20.05.2020	249,700,000	2019/2020
	Ministry of Sports, Culture and Heritage	29.06.2020	143,900,000	2019/2020
	Total		1,544,200,000	
b. Other Recurrent Grants				
	Ministry of Sports, Culture and Heritage	16.08.2019	5,000,000	2019/2020
	Ministry of Sports, Culture and Heritage	15.08.2019	7,125,000	2019/2020
	Ministry of Sports, Culture and Heritage	7.11.2019	5,000,000	2019/2020
	Ministry of Sports, Culture and Heritage	7.11.2019	7,125,000	2019/2020
	Ministry of Sports, Culture and Heritage	4.02.2020	5,000,000	2019/2020
	Ministry of Sports, Culture and Heritage	3.02.2020	7,125,000	2019/2020
	Ministry of Sports, Culture and Heritage	18.05.2020	5,000,000	2019/2020
	Ministry of Sports, Culture and Heritage	18.05.2020	7,125,000	2019/2020
	Total		48,500,000	



NATIONAL MUSEUMS OF KENYA
Annual Reports and Financial Statements
For the Year Ended June 30, 2020

c. Development Grants	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
Ministry of Sports, Culture and Heritage	4.02.2020	10,500,000	2019/2020
Ministry of Sports, Culture and Heritage	3.02.2020	10,000,000	2019/2020
Ministry of Sports, Culture and Heritage	7.07.2020	10,500,000	2019/2020
Ministry of Sports, Culture and Heritage	7.07.2020	10,000,000	2019/2020
Total		41,000,000	

NOTES:


1. The National Museums of Kenya confirms receipt of Kshs.10.5million for financial year 2019/2020 received on 07/07/2020
2. The National Museums of Kenya confirms receipt of Kshs.10.0million for financial year 2019/2020 received on 06/07/2020

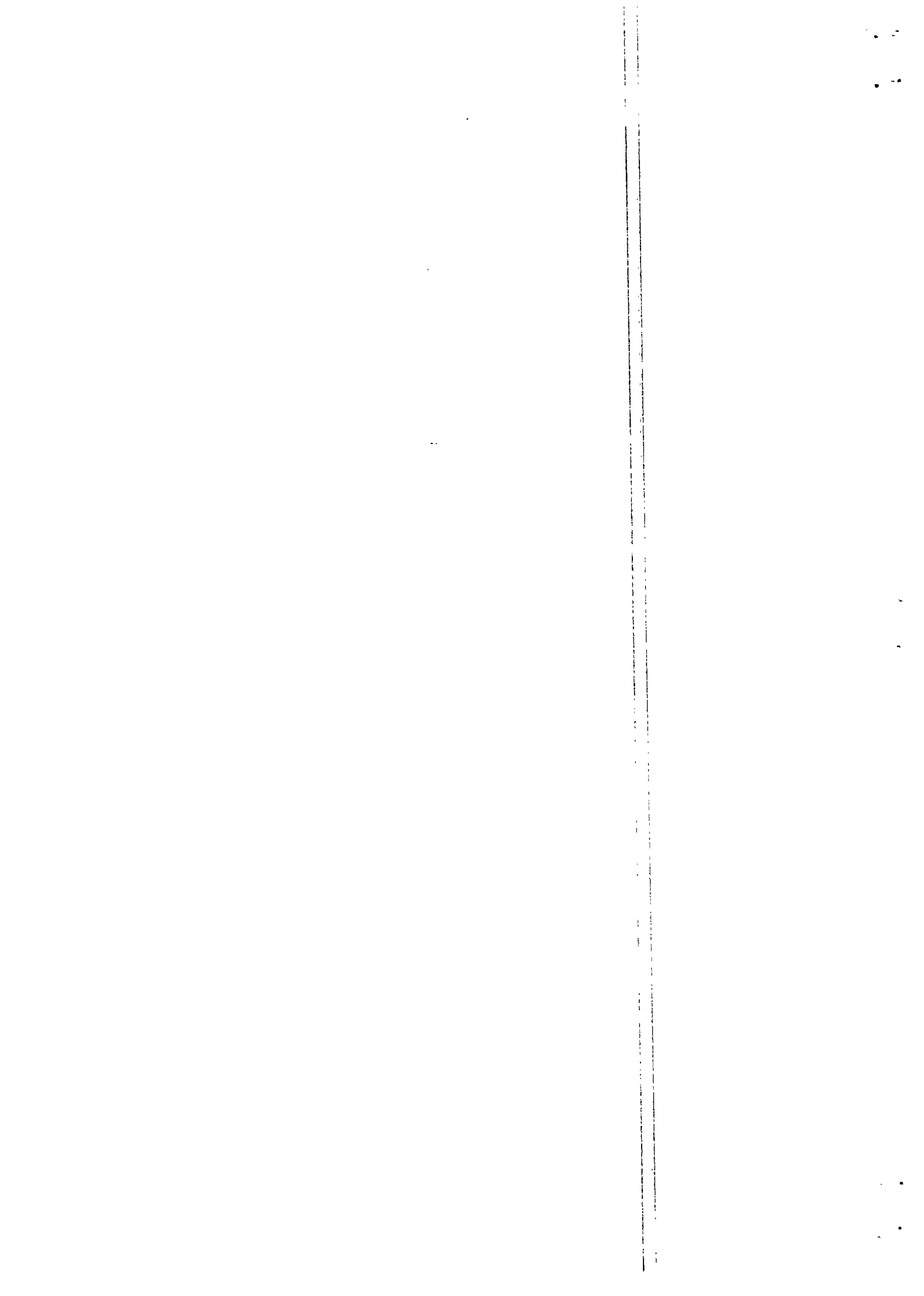
The above amounts have been communicated to and reconciled with the Parent Ministry

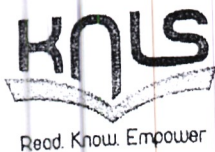
Financial Controller
National Museums of Kenya

Head of Accounting Unit
State Department of Culture and Heritage

Sign 
Date: 28th August, 2020

Sign 
Date: 28th August, 2020





kenya national
library service

C/KNL/HQ/AD/41C/VOL.III/20

31 August, 2020

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

Att: Head of Accounting Unit

RE: KENYA NATIONAL LIBRARY SERVICE AIA FOR FY2019/2020

The above subject refers.

The allocation as per the printed estimates for FY'2019/2020 was **Kshs.55Million**.

This is to confirm that during the FY 2019/2020 knls collected **Kshs.52,427,170** (Fifty two million four hundred twenty seven thousand one hundred seventy shillings only) as tabulated below:

knls AIA for the Financial Year 2019/2020	
Period	Amount
Q1- July to September 2019	13,457,209.00
Q2- October to December 2019	14,460,499.00
Q3- January to March 2020	14,269,023.00
Q4- April to June 2020	10,240,439.00
TOTAL AIA	52,427,170.00

The total collection of **Kshs.52,427,170** was fully spent as part of the knls Recurrent Budget.

Thank you for your continued support

Yours faithfully,

Julie Musandu

JULIE MUSANDU
FOR: Ag. DIRECTOR

DITAV
P/Sec TWA
31/09



THE
KENYA
CULTURAL CENTRE
INCORPORATING THE KENYA NATIONAL THEATRE

Ref: KCC/6/2Vol.1 (22)

31st August, 2020

Ms. Josephtha Mukobe, CBS

Principal Secretary,

State Department for Culture and Heritage,

P.O Box 49849-00100

Nairobi.

Dear Sir/Madam,

Attention: Head of Accounting Unit

SUBJECT: CONFIRMATION OF INTERNAL REVENUE & EXPENDITURE FOR THE KENYA CULTURAL CENTRE FOR FY 2019/2020

The subject matter refers.

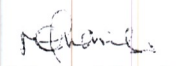
The Kenya Cultural Centre also was able to raise an A.I.A of Kshs. **38,054,311** for FY2019/2020 from the Centre's various artistic spaces, activities and Rental Income as follows:

SOURCE	FY 2019/2020
Parking fees	28,986,604
poster charges	7,142
Rental income	1,564,261
Theatre Hiring	7,496,304
TOTAL	38,054,311

This income was against a projection of Ksh.50M. The raised income was fully utilized in running the Centre's operations during the FY2019/2020.

Thank you for your continued support.

Yours Sincerely,


Michael Pundo.

A.g Executive Director/ CEO

DHAU
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NATIONAL MUSEUMS OF KENYA

WHERE HERITAGE LIVES ON

107

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Ref: NMK/DGO/FIN/16/3

31st August, 2020

31 AUG 2020

Principal Secretary
State Department of Culture and Heritage
Ministry of Sports, Culture and Heritage
P.O. Box 49849 - 00100
NAIROBI

ATTN: Principal Accounts Controller

Dear Madam,

RE: SUBMISSION OF FULL YEAR APPROPRIATION IN AID REPORT FOR THE FY 2019/20

The National Museums of Kenya during the year under review did not achieve its set target of Appropriation in Aid (A.I.A) by The National Treasury of Kshs. 380,579,590 due to the Covid-19 pandemic. The National Museums collected Kshs. 285,065,217 and spent Kshs 285,065,217 on operations and maintenance during the financial year 2019/2020. The organizations revenue collected during the year is as summarized below:

DETAILS	QUARTER I	QUARTER II	QUARTER III	QUARTER IV	TOTAL
AMOUNT (Kshs.)	118,333,511	90,345,492	65,409,878	10,974,336	285,063,217

Yours faithfully,

Namachanja Geoffrey.

FINANCIAL CONTROLLER

SCHEDULE FOR RETENTIONS AND DEPOSITS AS AT 30TH JUNE 2020					
DEPOSITS ACCOUNT 4-450-0000-7310101					
RETENTION					
S/NO	FROM WHOM	TOTAL RECEIPTS	TOTAL PAYMENTS	BAL. (Kshs)	
6	GIBB AFRICA	147,941.80	-	147,941.80	
11	CELL ARC SYSTEM	485,000.00	-	485,000.00	
20	ROMCON AGENCIES	450,000.00	-	450,000.00	
21	SAVOY CONTRACTORS	1,600,000.00	-	1,600,000.00	
23	CITROLAM CONSTRUCTION	752,022.70	-	752,022.70	
27	JOLEMAC FIRE	10.05	-	10.05	
29	SOIN GENERAL MERCHANTS	376,410.00	-	376,410.00	
30	KOKOMO INVESTMENTS	56,700.70	-	56,700.70	
32	WESTLIFE CONTRACTORS	99,999.95	-	99,999.95	
33	WONDER WORKS	128,998.45	-	128,998.45	
34	NINJAH ENTERPRISES	1,600.00	-	1,600.00	
35	PATIENCE SERVICES LTD	445,984.05	-	445,984.05	
			TOTAL	4,544,667.70	
DEPOSITS					
1	AGRI. SECTOR DEV, PROG.	362,000.00	352,000.00	10,000.00	
3	COMMUNICATION AUTHORITY	60,000.00	-	60,000.00	
5	KENYA RAILWAYS	10,464,251.70	10,254,315.00	209,936.70	
7	NAIROBI CITY WATER & SEWERAGE	820.00	-	820.00	
9	ETHICS & ANTI-CORRUPTION COMMI	3,011,500.00	2,900,000.00	111,500.00	
10	FLOOD MITIGATION PROJECT	104,000.00	-	104,000.00	
12	CONTRIBUTION TO ICH	40,074.90	-	40,074.90	
14	JIRANI WOMEN GROUP	55,000.00	-	55,000.00	
17	PUBLIC WORKS	100,000.00	-	100,000.00	
22	CABINET OFFICE	1,102,101.00	1,083,000.00	19,101.00	
25	GRANTS TO CULTURAL GROUPS	10,000.00	-	10,000.00	
28	K.C.B	303,658.50	279,394.15	24,264.35	

31	MEMBERSHIP FEE- I.C.A & A.C.A.R.M	110,668.00	-	110,668.00
40-69	PS MINISTRY OF MINING	10,034,494.00	9,368,715.75	665,778.25
41	STANDARD GAUGE RAILWAYS	3,052,350.00	3,048,000.00	4,350.00
45	KENYA URBAN ROADS AUTHORITY	6,213,680.00	6,191,200.00	22,480.00
46	KENYA BUREAU OF STANDARDS	1,320,948.00	1,320,940.00	8.00
49	KENYA FILM CLASSIFICATION BOARD	15,350,000.00	15,101,056.00	248,944.00
50-70	KENYA RAILWAYS	19,614,301.70	19,404,365.00	209,936.70
52-76	U.N.E.S.C.O	13,029,441.20	11,801,099.00	1,228,342.20
77	KENYATTA NAT. HOSPITAL	431,180.95	431,360.00	(179.05)
53	KENYA NATIONAL LIB. SERVICES	1,500,000.00	1,283,600.00	216,400.00
56	KENYA RURAL ROADS AUTHORITY	3,361,638.00	3,360,981.00	657.00
59	MINISTRY OF SPORTS	12,769,228.00	12,769,214.00	14.00
65	NATIONAL GOV,T AFF. ACTION	6,288,420.00	6,287,620.00	800.00
66	KENYA FILMS SCHOOL	2,484,460.00	2,346,460.00	138,000.00
80	PS STATE DEPT OF SPORTS	182,884,167.00	181,659,670.05	1,224,496.95
	PS, CULTURE & HERRITAGE	1,044,341.40		1,044,341.40
	ONLINE CLOSURE BAL	2,524,558.00		2,524,558.00
			TOTAL	8,384,292.40
			GRAND TOTAL	12,928,960.10

COVID -19 SPORTS ARTS AND SOCIAL DEVELOPMENT FUNDS EXPENDITURE AS AT 30TH JUNE 2020					
S/NO	DESCRIPTION	ALLOCATION	EXPENDITURE	BALANCE	
1	GOVERNMENT INTERVENTION FOR ARTISTS	100,000,000.00			
	AIE'S ISSUED				
	a NATIONAL MUSEUMS OF KENYA	21,600,000.00	21,600,000.00	-	
	b KENYA CULTURAL CENTRE	18,120,000.00	18,120,000.00	-	
	c KENYA FILM COMMISSION	8,500,000.00	8,500,000.00	-	
2	ARTIST STIMULUS PAYMENT				
	a DEPT OF CULTURE	22,780,000.00	16,360,000.00	6,420,000.00	
	b DEPT OF PPMC	29,000,000.00	29,000,000.00	-	
3	ADMINISTRATION MONITORING AND EVALUATION	10,000,000.00	6,963,700.00	3,036,300.00	
2	PRESIDENTIAL ARCHIVES PROGRAM	16,681,969.00	2,606,400.00	14,075,569.00	
	TOTAL	126,681,969.00	103,150,100.00	23,531,869.00	

**STATE DEPARTMENT FOR CULTURE AND HERITAGE
JAMAFEST PAYMENTS**

HELD FROM 21ST -28TH SEPTEMBER 2019 AT DAR ES SALAM IN TANZANIA

S/NO.	DESCRIPTION	AMOUNT KSHS.
1	ACCESS FEES	150,000.00
2	ACCOMMODATION	12,375,000.00
3	MEDIA BRIEFING/DINNER -NAIROBI	170,000.00
4	AIR TICKETS TO DAR ES SALAM TANZANIA	2,830,595.00
5	DÉCOR AND MAINTENANCE FOR THE ENTIRE KENYAN STAND VENUE	300,000.00
6	DATA BUNDLES	54,000.00
7	DOCTORS MEDICAL KIT	50,000.00
8	FLAGS	165,000.00
9	FREIGHT COST (WARES AND ITEMS TO BE EXHIBITED	375,000.00
10	FUEL AND MAINTENANCE OF MOTOR VEHICLES	250,000.00
11	GIFTS/ GIVEAWAYS AND PURCHASE OF ARTIFACTS	2,000,000.00
12	HIRE OF TRANSPORT	1,750,000.00
13	INSURANCE	609,671.05
14	MEDIA COVERAGE	2,726,000.00
15	PACKAGING MATERIALS	18,950.00
16	PARTICIPANTS LUNCHESES FOR 8 DAYS	1,500,000.00
17	PER DIEM TO OFFICERS	22,591,321.00
18	PERFORMANCE FEE	8,500,000.00
19	T- SHIRTS	1,586,000.00
20	BRANDED SHIRTS AND BLOUSES	558,000.00
21	REFRESHMENT FOR PARTICIPANTS	393,350.00
22	BANNERS	1,348,000.00
23	SYMPOSIUM PRESENTERS	60,000.00
24	TRANSPORT FOR PARTICIPANTS	961,000.00
	TOTAL	61,321,887.05

Employer (vote): 14202 Sports, Culture and the Arts - Arts and Culture

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1981152505	Mrs Dorothy Mkamburi Kuru	0155468	4,825.00	43,425.00	
1 Vote Totals: 14202 Sports, Culture and the Arts - Arts and t			4,825.00	43,425.00	

AUTHORIZED BY:



CHECKED BY:

Handwritten signature and date: 16-06-2020



MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
RECURRENT EXCHEQUER ANALYSIS FINANCIAL YEAR 2019/2020

S/No.	Cash Book Date	Folio No.	Ref:	Amount
1.	07/08/2019	Folio 1	Ref:FT19212G7	17,103,251.00
2.	16/08/2019	Folio 3	Ref:FT19220MN2	186,232,500.00
3.	16/08/2019	Folio 3	Ref:FT19226W562Q	292,650,000.00
4.	29/08/2019	Folio 3	Ref:FT19241Q29FV	24,832,898.45
5.	09/09/2019	Folio 8	Ref:FT19249ZLVDX	6,348,499.00
6.	20/09/2019	Folio10	Ref:FT192621QK61	17,798,056.00
7.	02/10/2019	Folio 12	Ref:FT192750RMG4	6,811,772.40
8.	02/10/2019	Folio 12	Ref:FT1927SCK486	17,458,602.85
9.	14/10/2019	Folio 16	Ref:FT19284QG187	11,980,496.80
10.	17/10/2019	Folio 19	Ref:FT19290PQPPK	9,845,125.55
11.	29/10/2019	Folio 24	Ref:FT1930218CWS	17,137,431.05
12.	05/11/2019	Folio26	Ref:FT1930968723	478,882,500.00
13.	15/11/2019	Folio 28	Ref:FT19319HTPNT	10,023,583.00
14.	27/11/2019	Folio 29	Ref:FT1931YOP10	20,914,043.60
15.	09/12/2019	Folio 33	Ref:FT19340PU13X	9,122,309.00
16.	19/12/2019	Folio 35	Ref:FT19351T46XC	2,318,683.00
17.	24/12/2019	Folio 39	Ref:FT19358FKIGF	18,504,120.15
18.	30/12/2019	Folio 39	Ref:FT193648H6CX	822,800.00
19.	06/01/2020	Folio 42	Ref:FT200068LSNB	4,159,503.00
20.	17/01/2020	Folio 47	Ref:FT20015FL3NV	17,138,782.50
21.	27/01/2020	Folio 52	Ref:FT20023V7X8H	2,307,800.00
22.	31/01/2020	Folio 55	Ref:FT2003111J6L	498,425,285.20
23.	02/03/2020	Folio 61	Ref:FT20059Q7LJS	43,351,451.00
24.	30/03/2020	Folio 74	Ref:FT200854ZBOT	16,475,787.00
25.	16/04/2020	Folio 78	Ref:FT20106YVZDV	7,180,597.70
26.	07/05/2020	Folio 81	Ref:FT20126HLJN	26,251,629.00
27.	18/05/2020	Folio 85	Ref:FT201331V745	728,582,600.00
28.	02/06/2020	Folio 86	Ref:FT20150TTAVH	16,728,580.00
29.	17/06/2020	Folio 91	Ref:FT201618RZF9	4,986,318.60
30.			Ref:FT201770N7JT	356,271,150.00
Total				2,870,646,155.85



MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR HERITAGE
DEVELOPMENT EXCHEQUER ANALYSIS FINANCIAL YEAR 2019/2020

S/No.	Cash Book Date	Folio No.	Ref:	Amount
1.	17/12/2019	Folio 6	Ref:FT19351BSZ2	5,599,501.00
2.	24/01/2020	Folio 6	Ref:FT2002464CSX	237,200,000.00
3.	12/03/2020	Folio 6	Ref:FT2007214WMZ	4,459,840.00
4.	30/6/2020	Folio 7	Ref: DEV:134/07/19/20	237,200,000.00
Total				484,459,341.00



MINISTRY OF SPORTS AND CULTURE & HERITAGE
STATE DEPARTMENT OF HERITAGE
Department for Permanent Presidential Music Commission
A.I.A SUMMARY FINANCIAL YEAR 2019/2020

S/NO.	CASHBOOK DATE	FOLIO NO.	RECEIPT NO.	AMOUNT (KSHS.)
1.	21/02/2020	Folio 61	MR B 3849698	600,000.00
2.	10/02/2020	Folio 59	MR B 3849698	14,000.00
3.	10/02/2020	Folio 59	MR B 3849700	63,500.00
			Total	677,500.00



MINISTRY OF SPORTS AND CULTURE & HERITAGE
STATE DEPARTMENT OF HERITAGE
Department of Kenya National Archives & Digitalization Services
A.I.A SUMMARY FINANCIAL YEAR 2019/2020

S/NO.	CASHBOOK DATE	FOLIO NO.	RECEIPT NO.	AMOUNT (KSHS.)
1.	29/08/2019	(3)	MR B 3849686	138,450.00
2.	25/09/2019	(12)	MR B 3849687	46,170.00
3.	25/09/2019	(12)	MR B 3849688	67,875.00
4.	31/10/2019	(24)	MR B 3849689	41,270.00
5.	31/10/2019	(24)	MR B 3849690	72,490.00
6.	31/10/2019	(24)	MR B 3849691	72,180.00
7.	31/12/2019	(42)	MR B 3849692	81,790.00
8.	31/12/2019	(42)	MR B 3849693	37,850.00
9.	31/12/2019	(42)	MR B 3849694	45,340.00
10.	10/02/2020	(59)	MR B 3849695	50,640.00
11.	10/02/2020	(59)	MR B 3849696	54,415.00
12.	10/02/2020	(59)	MR B 3849697	30,800.00
13.	10/02/2020	(59)	MR B 3849699	25,125.00
14.	19/03/2020	(74)	MR B 6591351	57,275.00
15.	19/03/2020	(74)	MR B 6591355	14,070.00
16.	19/03/2020	(74)	MR B 6591356	60,750.00
17.	19/03/2020	(74)	MR B 6591357	32,955.00
18.	19/06/2020	(92)	MR B 6591362	38,150.00
19.	30/06/2020		MR B 6591363	76,995.00
Total				1,044,590.00