

KENYA NATIONAL LIBRARY SERVICE

Library



Annual Report & Accounts 2000/2001

657-3
KNLS

Table of the Contents

KENYA NATIONAL ASSEMBLY
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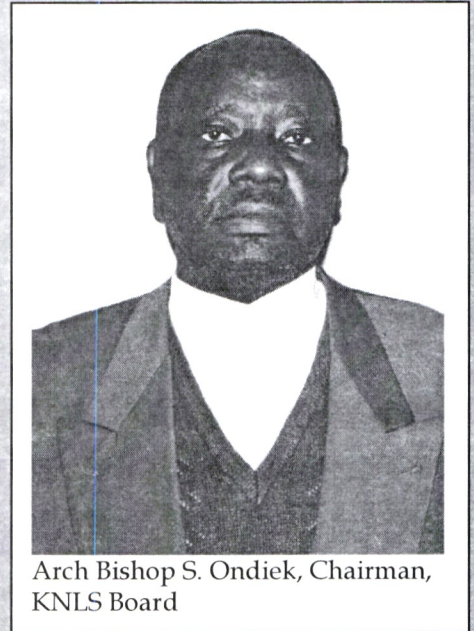


Message from the Chairman.....	1
List of Board Members	2
Chief Executive's Report	5
Staff	12
Book Stock	13
Membership	13
Withdrawals	14
Additional's	14
Attendance	15
Audited Accounts.	16

Message from the chairman

Once again I am privileged on behalf of the KNLS Board to present the Annual Accounts for the activities of the KNLS Board during the year 2000/2001.

The year under review was a momentous one not only to my Board but also to all the KNLS fraternity. As a Board we had a successful year as we endeavoured to effectively enrich Kenyans with knowledge. It gives us pride to report that our services countrywide continued to be appreciated by a majority of our communities countrywide. Through our continued sensitization campaigns of the importance of libraries as vehicles for disseminating knowledge for development, Kenyans are continuing to recognize libraries as vital sources for accessing knowledge for self and national development. This is indeed a great encouragement for my Board and it poses a challenge for us to redouble our efforts and perfect it where we have goofed.



Arch Bishop S. Ondiek, Chairman,
KNLS Board

During the year, my Board also recognized the role of Information Communication Technologies in communication. This saw us develop strategies of integrating the ICT facilities in our library operations and services. We believe that this effort will go along way in transforming our library services to conform to the global trend in this era of information super highway.

In the coming years, my Board will ultimately invest more in the ICTs and training of staff in these emerging technologies. We will also focus a lot on diversifying our services to target the marginalized communities and other disadvantaged members of the society. Besides stocking books and other information materials, we will endeavour to introduce new library services that will be able to attract more Kenyans to

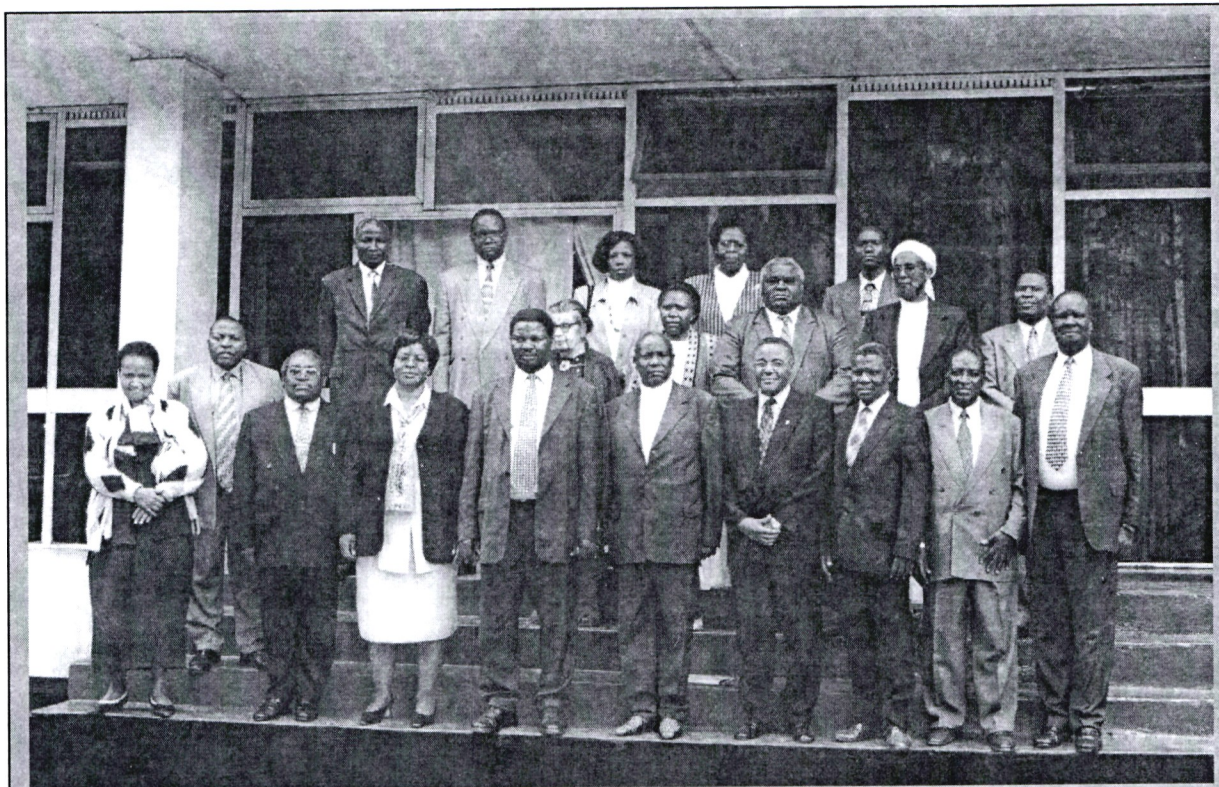
our libraries. Specifically, we shall introduce attractive children services to encourage reading habits at an early age. Emphasis will also be given to sensitization of the rural communities on the importance of reading not only as a pastime but also as a way of life. This will enhance appreciation of libraries and books among Kenyans as important components of human life.

In closing the year, we wish to recognize several development partners who made us reach this far. First, we acknowledge the immense support from the Government of Kenya for its continued financial assistance and goodwill to my Board. We also would like to thank all our other partners both locally and overseas who in one way or the other have assisted us. We promise that even in the coming years we shall strengthen our relationship with them with a view to provide quality library and information services. With this in mind, we are confident that the next financial year will definitely be a bright one.

Thank you.

Archbishop S. A. Ondiek
Chairman, KNLS Board

KNLS BOARD MEMBERS



Group Photo, Board members

Hon. Francis Nyenze, EGH, MP, Minister for Home Affairs, Heritage and Sports (front row, fourth left), poses for a photo graph with the KNLS Board members after he officially launched the 12th KNLS Board.

Front Row (Left to Right): Abishag W. Wang'ombe (Mrs); S. K. Ng'ang'a, Director, KNLS; Bennette Musindi, PS Ministry of Home Affairs, Heritage and Sports; Hon. Francis Nyenze Minister for Home Affairs, Heritage and Sports; Arch Bishop S. A. Ondiek, Chairman; Amb. Mathanjuki, Ministry of Education; Julius Katana Mwakisho; P. N. Mumo; John Sala, Ministry of Home Affairs, Heritage and Sports

Middle Row (left to Right): John Kithete, Directorate of State Corporations; Marjorie Oludhe Macgoye (Mrs), Lorna Maruti; Tom Sitima; Mohamed O. Warfa, Vice Chairman; W. A. Tuva, Treasury;

Back Row (left to Right): S. M. Maitha, Deputy Director; D. Nyambok, Ministry of Local Government; Salome Mathangani (Ms), University of Nairobi; Symphrose Ouma (Mrs); Omari Gichogo

List of Board Members

In accordance with the KNLS Board Act Cap 225, paragraph 1 (I) of the schedule as amended by Legal Notice No. 86 of 1970, the following members served in the Board during the year under review.

Name	Area of Representation
Arch Bishop S. A. Ondiek	Chairman / also representing Nyanza Province
	Vice Chairman / also representing North Eastern Province
Mohamed O. Warfa	Nairobi Province
Marjorie Oludhe Macgoye (Mrs)	Rift Valley Province
Joseph Chirchir	Central Province
Abishag W. Wang'ombe (Mrs)	Eastern Province
P. N. Mumo	Western Province
Tom Sitima	Coast Province
Julius Katana Mwakisho	Nairobi City Council
Lorna Maruti	Ministry of Home Affairs Heritage and Sports
Permanent Secretary	Ministry of Finance
Permanent Secretary	Ministry of Education
Permanent Secretary	Ministry of Local Government
Permanent Secretary	Ministry of Economic Planning and Development
Vice Chancellor	University of Nairobi
Symphrose Ouma (Mrs)	Kenya Library Association
Elizabeth Wafula (Mrs)	Director Adult Education
Omari Gichogo	Kenya Publishers Association
S. K. Ng'ang'a	Secretary to the Board

Chief Executive's Report

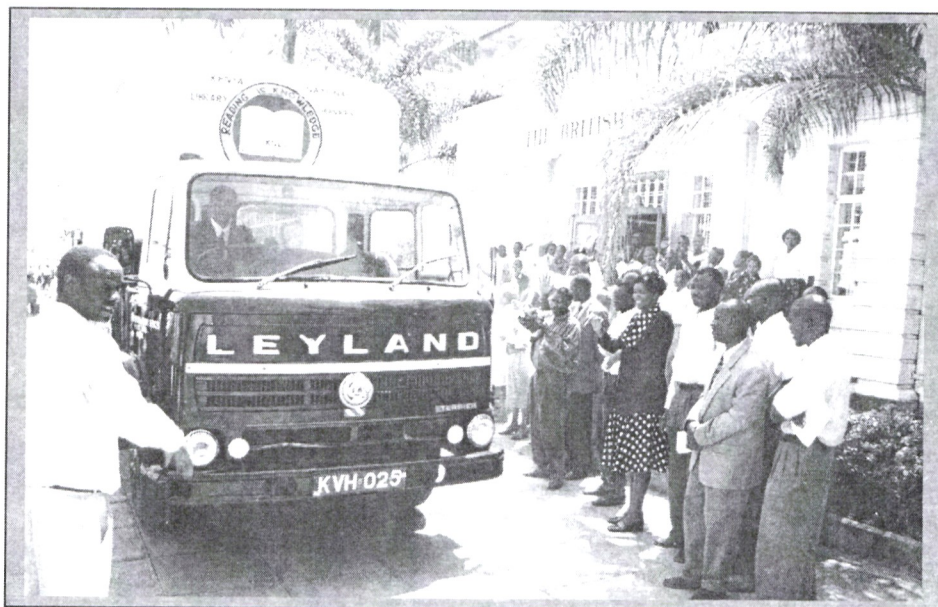
It is the pleasure of the Kenya National Library Service Board to release the report and accounts for the financial year 2000/2001. The period under review was marked by significant strides by the board. Notably among these was the presentation of the KNLS/Carnegie project survey findings. After a rigorous countrywide survey on the status quo of public library system in Kenya, KNLS presented a comprehensive report on the study findings. The recipients included the Carnegie Corporation of New York, who had funded the survey exercise. This was preceded by the stakeholders' forum, which was used to disseminate the findings and chart the way forward for public library system.

Book Donation

In its continued efforts to enhance a reading culture in Kenya, the KNLS Board in the year 2000/2001, received 40,981 books worth Ksh. 20,490,500 from the Book Aid International (BAI) UK. The books were received in 7528 direct consignments valued at Ksh. 3,764,000. Out of the books received, the Board donated a total of 29,977 books to various deserving institutions in Kenya. The balance (11,004 books) was retained by the board and distributed to various KNLS branches.

Kisumu Mobile Library

The British Council helped to repair the Kisumu mobile library, which had been grounded for some time.



It was all smiles as the KNLS Kisumu mobile truck is re-launched after the British Council met the cost of repairing it. The mobile truck had been grounded for a while after it broke down.

Operating Schedule

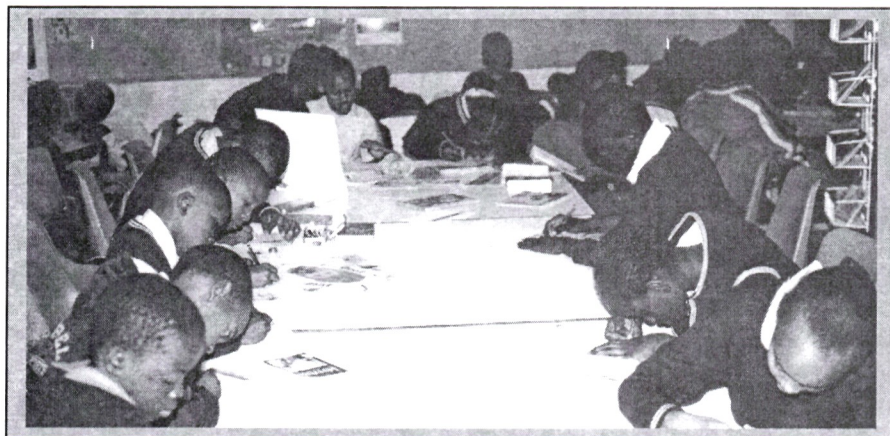
Due to the severe power blackouts experienced in 2000/2001, the KNLS Board re-scheduled the library's operating hours from 9.00 a.m. to 8.30 a.m. opening time and adjusted the closing time to 5.30 p.m. from 6.30 p.m. These measures were taken as it was discovered that after 5.30 p.m. it was not possible for the library users to use the natural lights inside the library.

Promotion of Reading (Activities)

National Book Week Celebrations: Between 9th and 15th September 2000, the KNLS Board hosted the National Book Week Celebrations in its 15 select branch libraries. To facilitate the success of this National function, the Board received a cash donation of Ksh. 460,000 from the National Book Development Council who are the main organizers of the National Book Week Celebrations. On its part, the Board donated 1,860 books to 110 institutions countrywide valued at Ksh. 580,000 on behalf of BAI. In addition, the Board gave as its donation of 12,376 books valued at Ksh. 4,996,000. The celebrations were attended by people from all walks of life.



Hon Stephen Nyenze, EGH, MP, Minister for Home Affairs, Heritage and Sports presenting book donations to deserving institutions when he presided over the official opening of the National Book Week Celebrations at the KNLS headquarters.



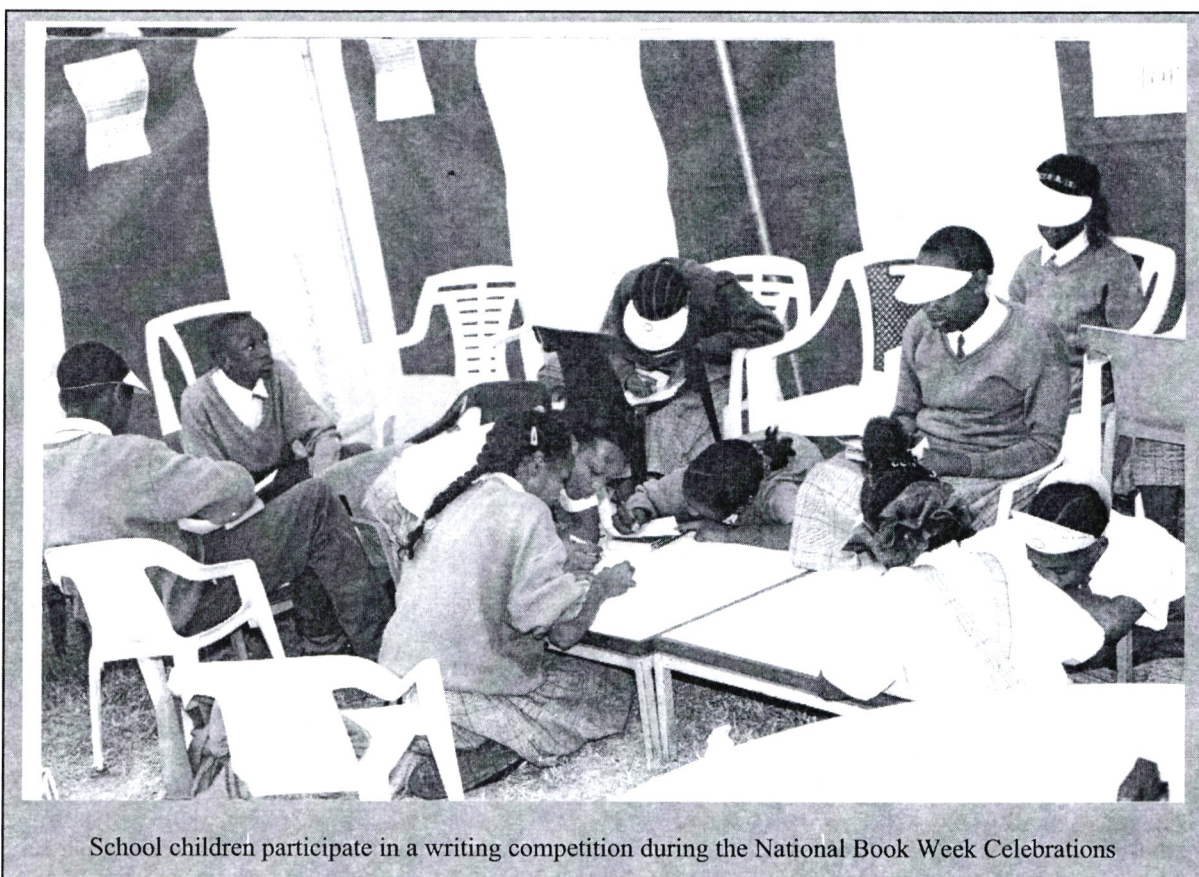
Some school children participating in a writing competition during a national book week celebration at the KNLS headquarters

KNLS Website: As a way of popularizing its services and enabling the information seekers access to information about KNLS online, the Board installed the KNLS website, www.knls.or.ke. The Board also acquired a lease line for Internet services.

Library Usage

Readership: During the year, a total of 1,446,019 readers used the library services countrywide.

Membership: Library membership rose to 353,547. A total of 177,703 books were issued to readers.



Security Services

In its attempts to improve security of the library stock and minimize the losses incurred. The KNLS Board contracted private security services at its Thika district library.

Stakeholder's Forum

In November 8 - 9 2000, the KNLS Board conducted a stakeholders' Forum that was aimed at bringing together various organizations and individuals, who have a stake in information as a vital resource. The outputs of the forum were used in the preparation of the KNLS 2001-2010 strategic plan. The forum also adopted the KNLS/Carnegie study project. The forum was held at a cost of ksh.823, 390.



Participants follow the proceedings during the stakeholders' forum at the Kenya College of Communication and Technology, Mbagathi.

Training and Development Programmes

In 2000/2001, the Board availed various training and development opportunities to its staff. This was done in recognition that staff training is a major component of quality work performance. Consequently, the Board engaged various staffs in the following courses.

Course	No. of Staff	Cost (Ksh.)
(i) Certificate library courses	8	324,600
(ii) Diploma in librarianship	5	106,425
(iii) Diploma in personnel management	1	69,300
(iv) Masters in librarianship	2	234,000
(v) Accounting courses	1	24,500
(vi) Short courses	19	119,500

Seminars and Workshops

Regional Conference: KNLS Board in conjunction with the Force Foundation of Netherlands organized a regional conference for the directors of libraries for the blind between 25th and 27th October 2000. Various KNLS staff and some Board members attended. The cost of the conference was shared by both the Netherlands and the KNLS Board.

Berlin meeting: The International ISBN Agency Advisory panel meeting was held in Berlin in 2000. Emily Ng'eno of National Reference and Bibliographic department was sent by the Board to attend at a cost of Ksh.192,734.

Ghana International Book Fair: The Ghana International Book Faire was held in Accra between 11th and 17th November 2000. KNLS was represented by S. K. Ng'ang'a and Elizabeth Yegon. The cost was met by INASP.

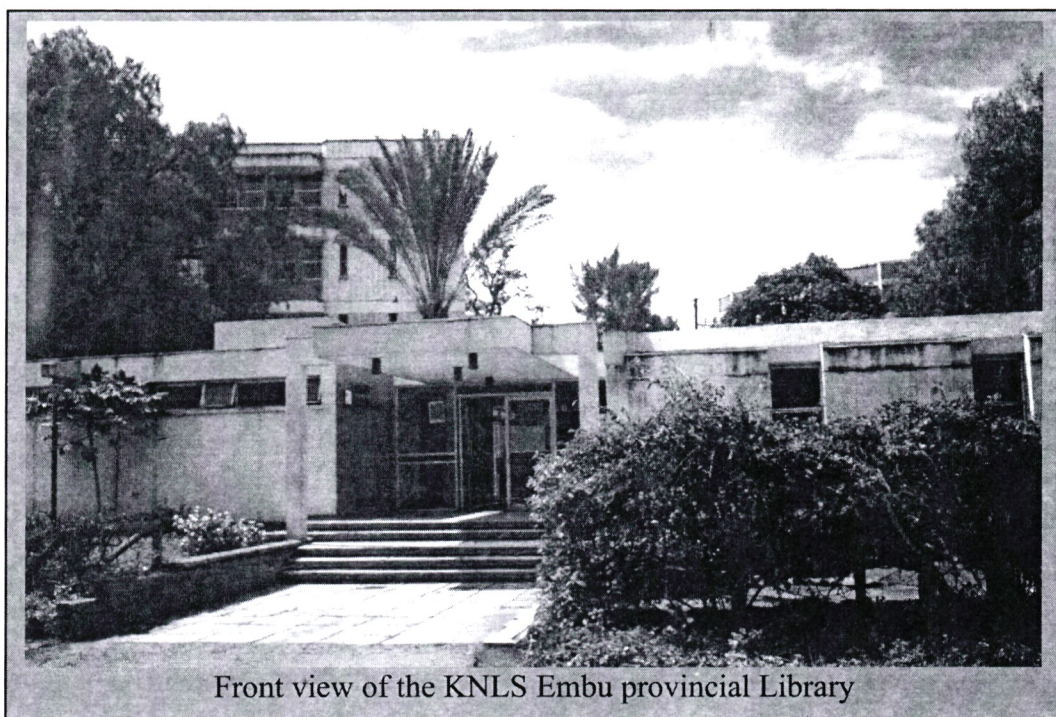
Strategic Planning Seminar: The KNLS/Carnegie strategic planning seminar was held at the Thomson Falls, Nyahururu between 23rd and 26th November at a cost of Ksh.783, 000. This seminar was important as it formed the basis for writing the KNLS ten-year (2001-2010) strategic plan. It was attended by various KNLS heads of departments and senior staffs.

Staff Welfare

- In recognition of the efforts made by staff in achieving the organization's objectives, the Board found it necessary to upgrade the staff positions as a way of motivating them. This was effected on 28th September 2000.
- The Board also approved the new house allowance rates for non-unionizable staffs. This was adjusted in accordance with the office of the President's circular ref. No.18/2/1A.
- End of year party for the staff was held on 11th December 2000 at the Panafric hotel.

Renovations

The Board managed to renovate the Embu and Kakamega Provincial libraries at a cost of Ksh.302, 330 and Ksh.301, 330 respectively.



Front view of the KNLS Embu provincial Library

Challenges

During the year, the Board experienced various challenges, some of which hampered the effectiveness in the delivery of services. These include:

- Insufficient funds to amply cater for the library operations and development.
- Severe power blackouts that affected the whole country. This caused the Board to re-scheduled the library's operating hours from 9.00 a.m. to close at 5.30 p.m. instead of 6.30 p.m. The Board's operations were affected in various other ways.
- Dilapidated roofs of various library buildings. Most of the old library buildings have weak and leaking roofs, which have been worsened by lack of adequate finances to rehabilitate them.
- Inadequate reading materials to accommodate the increasing demand of the library users.

Way Forward

The Board will pursue avenues that will enhance the implementation of the KNLS strategic plan.

The Board hopes to diversify its funding base by identifying more development partners and initiating cost containment measures.

The Board will continue to strengthen the partnerships with various stakeholders to support in realizing efficiency in the provision of library and information services to all parts of Kenya.

To attain effective service delivery, the Board intends to intensify skill up-grading programmes for staff development and capacity building.

Conclusion

As we begin the next financial year, we are optimistic that the good relationship that we have continued to enjoy from various partners will enable us realize our goal of having an information driven, and hence a knowledgeable society in Kenya. This, however, will only be achieved through the commitment and involvement of all those who have a stake in the information industry.

Thank you,

S. M. Maitha
Ag. Director, KNLS

Statistical Information

STAFF

Due to the expansion of the Library network the size of the KNLS workforce has continued to grow. By the end of the year under review, the Board had a total of **918** employees. There were **85** Professional Librarians, **218** Para-Professional Staff and **190** Untrained Staff. The rest comprised support staff i.e. Accounts, Secretarial and Subordinate Staff. The Board's staff position was as follows:-

	<u>2000/2001</u>
Director	1
Deputy Director	1
Senior Principal Librarian	2
Principal Librarian	9
Librarian I, II	58
Graduate Assistants	19
Senior Library Assistants	39
Library Assistant I, II	140
Library Assistant III	2
Library Clerks	140
Library Attendants	128
Chief Accountant	-
Senior Internal Auditor	-
Senior Accountant	1
Accountant I,	1
Accountant II	3
Accountant III	3
Chief Human Resource Officer	1
Senior Human Resource Officer	1
Human Resource Officers I, II	3
Executive Secretary	1
Personal Secretaries	3
Archives and Records Officers	3
Receptionists	4
Senior Clerical Officers	2
Accounts Clerks	4
Higher Clerical Officer	6
Clerical Officers	34
Copy Typists I, II, III	37
Drivers I, II, III	15
Chief Security Officer	-
Security Officers I, II	19
Executive Officer	0
Care Taker	-
Subordinate Staff I, II	157
Watchman I, II	72
Artisans	8
Computer programmer	1
TOTAL	<u>918</u>

Book Stock

The total collection for the entire library in the year ended June 2001, was **776,450** worth **Ksh. 155,072,070.05**

Branch	No. of Books	Value
Eldoret	23,688	4,229,847.55
Embu	45,343	5,721,972.70
Garissa	23,003	2,690,134.50
Kabarnet	35,094	4,698,300.65
Kakamega	28,065	4,251,358.45
Kapsabet	1,486	1,692,452.00
Karatina	13,325	3,077,392.75
Kericho	26,858	3,435,961.85
Kinyambu	3,630	1,395,862.80
Kisii	23,708	4,079,343.00
Kisumu	46,046	5,988,264.00
Kithasyu	6,581	2,186,903.00
Laikipia	7,918	2,476,135.00
Meru	23,518	2,095,565.40
Mombasa	32,889	4,904,166.85
Mutyambua	7,545	2,954,310.70
Mwingi	6,427	2,275,127.00
Nairobi Area	58,319	13,302,117.30
Naivasha	14,318	297,156.00
Nakuru	26,232	4,467,890.95
National Ref.	113,029	10,525,290.00
Nyeri	42,349	4,869,947.00
Nyilima	12,087	5,773,068.50
Rambula	8,613	2,940,575.00
Silibwet	5,774	3,544,571.00
Thika	26,495	3,130,746.70
Wajir	9,583	2,770,079.20
Wundanyi	2,017	3,798,248.30
A & P	72,540	38,743,306.00
TOTAL	776,450	155,072,070.00

Membership

Branch	
Eldoret	13,429
Embu	17,774
Garissa	14,610
Kabarnet	20,588
Kakamega	6,275
Kapsabet	-
Karatina	9,588
Kericho	9,317
Kinyambu	5,665
Kisii	5,604
Kisumu	17,837
Kithasyu	9,492
Laikipia	17,089
Meru	11,892
Mombasa	13,790
Mutyambua	15,450
Nairobi Area	22,222
Naivasha	21,008
Nakuru	15,865
Nyeri	22,885
Nyilima	850
Rambula	30,714
Silibwet	2,087
Thika	8,343
Wajir	14,159
Wundanyi	27,014
TOTALS	353,547

Withdrawals

Branch	No. of Books	Value
Eldoret	1,493	153,963.80
Embu	862	140,575.45
Garissa	2,359	149,682.40
Kabarnet	389	38,330.95
Kakamega	459	17,685.00
Karatina	400	58,673.00
Kericho	1,043	133,473.50
Kinyambu	25	5,422.00
Kisii	492	81,384.00
Kisumu	460	101,814.00
Kithasyu	63	13,681.00
Laikipia	71	19,641.00
Meru	253	28,798.00
Mombasa	5,334	433,662.90
Mutyambua	29	5,268.00
Mwingi	-	-
Nairobi Area	3,061	820,060.55
Nakuru	3,952	469,478.45
Nyeri	1,440	147,967.25
Nyilima	3	1,217.00
Rambula	166	20,587.00
Silibwet	114	32,640.00
Thika	154	26,496.40
Wajir	33	8,282.50
Wundanyi	421	55,113.95
National Ref.	5,964	57,677.50
Ol Kalou	-	-
Naivasha	418	65,107.00
Kapsabet	-	-
TOTAL	29,458	3,086,682.60

Additions

Branch	No. of Books	Value
Eldoret	106	12,500.15
Embu	212	45,012.20
Garissa	136	41,831.00
Kabarnet	243	51,623.30
Kakamega	459	612,276.00
Karatina	532	247,396.75
Kericho	51	54,129.00
Kinyambu	314	177,695.00
Kisii	598	364,421.00
Kisumu	343	1,273,588.00
Kithasyu	1,913	492,000.00
Laikipia	43	24,740.00
Meru	160	44,670.00
Mombasa	722	311,208.00
Mutyambua	481	154,670.75
Nairobi Area	4,288	760,816.80
Naivasha	829	404,264.00
Nakuru	223	106,770.75
National Ref.	609	690,761.80
Nyeri	261	54,129.00
Rambula	114	27,879.00
Silibwet	120	5,967.00
Thika	371	97,227.45
Wundanyi	112	15,115.00
Wajir	376	151,905.25
Mwingi	6,427	22,755,127.00
Nyilima	106	6,798.00
Kapsabet	-	-
A & P	34758	22,651,209.70
TOTAL	54,907	51,635,731.90

Attendance

Branch	
Eldoret	30,198
Embu	49,648
Garissa	44,139
Kabarnet	49,469
Kakamega	22,794
Karatina	20,578
Kericho	43,459
Kinyambu	12,928
Kisii	59,387
Kisumu	130,554
Kithasyu	43,726
Laikipia	31,588
Meru	34,570
Mombasa	108,412
Mutyambua	43,188
Mwingi	4,450
Nairobi Area	109,064
Naivasha	103,237
Nakuru	84,662
Nyeri	102,287
Nyilima	64,703
Rambula	44,546
Silibwet	20,070
Thika	39,550
Wajir	106,525
Wundanyi	42,287
TOTAL	1,446,019

Book Issues

Branch	
Eldoret	3,359
Embu	4,385
Garissa	5,851
Kabarnet	5,509
Kakamega	19,411
Karatina	6,720
Kericho	630
Kinyambu	1,442
Kisii	6,701
Kisumu	7,313
Kithasyu	1,642
Laikipia	4,504
Meru	18,192
Mombasa	20,142
Mutyambua	5,490
Mwingi	133
Nairobi Area	21,756
Naivasha	2,120
Nakuru	8,490
Nyeri	13,544
Nyilima	2,327
Rambula	6,736
Silibwet	325
Thika	2,658
Wajir	616
Wundanyi	7,707
Ol-kalou	
TOTAL	177,703



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
ACCOUNTS OF THE KENYA NATIONAL LIBRARY SERVICE FOR THE
YEAR ENDED 30TH JUNE, 2001**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
ACCOUNTS OF THE KENYA NATIONAL LIBRARY SERVICE FOR THE
YEAR ENDED 30 JUNE 2001**

I have examined the Accounts of Kenya National Library Service for the year ended 30 June 2001 in accordance with the provisions of Section 29 of the Exchequer and Audit Act, (Cap 412). I have obtained all the information and explanations required for the purpose of the audit. Proper books of account have been kept by the Library Service and the accounts which have been prepared under the historical cost convention are in agreement therewith and comply with the Kenya National Library Service Act, (Cap.225).

Except for the matters referred to herebelow, in my opinion, the accounts when read together with the notes thereon, give a true and fair view of the financial state of affairs of the Library Service as at 30 June 2001 and of its surplus and cash flow for the year ended on that date.

1. FIXED ASSETS

As reported in the previous year the Fixed Assets balance of Kshs.192,068,640 includes the value of eight (8) plots without title deeds but excludes undetermined value of three plots with title deeds and eleven (11) plots without title deeds. Although management has initiated steps to acquire the title deeds, until the process is completed it would not be possible to confirm the correctness of the Balance Sheet Fixed Assets figure of Kshs.192,068,640 as at 30 June 2001 or even the ownership of the nineteen (19) plots of land.

2. LOSS OF BOOKS KSHS.2,382,381

During the year 2000/2001 the Library Service lost a total of 7,935 copies of books valued at Kshs.1,760,410 which were reported missing from its branches countrywide. The Library Service also lost unspecified stocks of books valued at Kshs.621,971 thereby bringing the total value of the books lost to Kshs.2,382,381 as at 30 June, 2001. Although Management has instituted a number of measures to enhance security with a view to curbing the losses the effectiveness of these measures will only be gauged once they all have become operational. Further, although the Board of Directors, at its meeting held on 07 December, 2001 approved the loss to be written-off, no evidence was seen of efforts made to recover the loss from those who were involved before the write off option was taken.


D.G. NJOROGE
CONTROLLER AND AUDITOR GENERAL

Nairobi

24 September 2003



KENYA NATIONAL LIBRARY SERVICE

BALANCE SHEET AS AT 30TH JUNE 2001

	Notes	2002/2001	1999/2000
		Kshs	Kshs
Fixed Assets			
Stock of books	(6)	192,068,640	79,467,076
		<u>140,700,032</u>	<u>126,006,602</u>
		<u>332,768,672</u>	<u>305,473,678</u>
 Current Assets			
Debtors	(3)	1,416,550	1,597,770
Stores		1,754,475	845,203
Cash and Bank balances	(4)	<u>8,664,180</u>	<u>33,343,467</u>
		<u>11,835,205</u>	<u>35,786,440</u>
 Current Liabilities			
Creditors/Accruals	(5)	<u>8,310,731</u>	<u>13,377,486</u>
 Net Assets			
		<u>3,524,474</u>	<u>22,408,954</u>
		<u>336,293,146</u>	<u>327,882,632</u>
 Financed By:			
Accumulated Fund	(7)	325,915,033	313,127,911
Carnegie Corporation Fund account		81,299	5,043,278
Surplus/(Deficit)		<u>10,296,814</u>	<u>9,711,443</u>
		<u>336,293,146</u>	<u>327,882,632</u>

BOARD DIRECTOR

[Signature] 11th Sept. 2001

BOARD CHAIRMAN

[Signature]



**Income and Expenditure Account for the period
ended 30th June 2001**

	Notes	2000/2001	1999/2000
		Kshs	Kshs
Income			
Government grants----Recurrent		213,758,498	186,795,955
----Development		7,500,000	
Fines & Overdoes		532,394	404,957
Kenya National Bibliography sales		22,897	75,246
Interest Received		41,166	21,800
Miscellaneous income		1,828,669	1,479,979
Profit on Disposal			45,000
Rent Received Account		<u>797,117</u>	<u>477,318</u>
		<u>224,480,741</u>	<u>189,300,255</u>
Expenditure			
Staff expenses	(1)	154,253,018	126,997,227
Administration expenses	(2)	44,058,937	37,404,713
Transport operating expenses		4,713,590	4,093,194
With holding tax		6,175	3,270
Insurance		6,944,361	6,258,651
Depreciation expenses		<u>4,207,846</u>	<u>4,831,757</u>
		<u>214,183,927</u>	<u>179,588,812</u>
Surplus / (Deficit) for the year		<u>10,296,814</u>	<u>9,711,443</u>

Cash flow Statement for the year ended 30th June 2001

	2000/2001	1999/2000
	Kshs	Kshs
Cash from operating activities		
Net earnings (loss) --Boards Account	10,296,814	9,711,443
--Carnegie Corp fund	81,299	5,043,278
Adjustments for :-		
Profit on disposal		-45,000
Prior year adjustments		-306,432
Depreciation	<u>4,207,846</u>	<u>4,831,757</u>
Operating profit before working capital changes	14,585,959	19,235,046
Cash provided (used) by operating activities		
Increase (Decrease) in debtors	181,220	-173,175
Increase(Decrease) in stock	-909,272	194,223
Increase(Decrease) in creditors	<u>-5,066,755</u>	<u>3,306,591</u>
	-5,794,807	3,327,639
Investment transactions		
Increases (decreases)		
Purchase of Books & Periodicals	-11,617,750	-5,005,365
Purchase of Equipment	-1,743,124	-3,446,383
Construction of buildings	-15,066,287	
Purchase of Motor Vehicles		<u>-149,000</u>
	-28,427,161	-8,600,748
Net increase (decrease) in cash and Cash equivalents	-19,636,009	13,961,937
Cash and Cash equivalents at beginning of period	<u>28,300,189</u>	<u>19,381,528</u>
Cash and cash equivalents at end of period	<u>8,664,180</u>	<u>33,343,465</u>

Notes

	2000/2001	1999/2000
	Kshs	Kshs
<u>1. Staff Expenses</u>		
Personal Emoluments	74,761,356	68,954,825
House Allowance	37,691,816	23,252,475
Other Allowances	4,372,001	4,187,742
Medical Allowance	10,119,456	9,599,216
Pension contribution expenses	9,633,857	9,830,605
Passage & leave	1,427,218	1,175,310
Medical expenses	244,011	242,647
Travelling & Accommodation	14,563,079	7,138,109
Purchase of uniforms & clothing	73,523	1,129,321
Staff training expenses	<u>1,366,700</u>	<u>1,486,976</u>
	<u>154,253,018</u>	<u>126,997,227</u>
<u>2. Administration Expenses</u>		
Rents & rates non-residential	4,132	123,030
Postal & telegram	1,359,436	469,811
Telephone expenses	2,661,643	2,478,283
Official entertainment	211,914	1,030,166
Exp. of Board's Committee & Conference	8,358,494	5,735,649
Electricity	2,116,555	1,774,720
Water & Conservancy	274,498	157,606
Purchase of Stationery	1,332,726	2,206,477
Publishing & Printing	2,013,646	2,383,107
Library expenses	12,774,406	10,364,561
Advertising & Publicity	2,668,035	1,841,810
Audit fees	900,000	
Computer expenses	92,301	316,788
Contracted Professional Services	431,514	1,422,357
Miscellaneous & other charges	96,191	364,401
Fees, Commission & Honoraria	180,000	180,000
Maintenance of Plant & Equipment	1,407,783	573,021
Maintenance of Buildings & Stations	6,278,450	3,596,503
Contribution to International Organization	35,742	3,054
Bank charges	286,470	122,952
Grants to Community lib	<u>575,000</u>	<u>2,260,415</u>
	<u>44,058,937</u>	<u>37,404,713</u>

	2000/2001	1999/2000
<u>3. Debtors</u>	Kshs	Kshs
Deposits -Refundable	542,116	456,116
Imprest & Advances	43,105	68,936
miscellaneous debtors	<u>831,329</u>	<u>1,072,719</u>
	<u>1,416,550</u>	<u>1,597,770</u>

4. Cash & Bank Balances

	Kshs	Kshs
Cash in hand	187,865	199,314
Bank main account	70,538	9,437,527
Bank Development Account	6,900,480	15,466,767
Bank pension Account		2,413,926
Bank Reserve & Deposit A/C	1,423,998	782,656
Bank Carnegie Corp planning	<u>81,299</u>	<u>5,043,278</u>
	<u>8,664,180</u>	<u>33,343,467</u>

5. Creditors & Accruals

	kshs	kshs
Pension-Receipts/Refunds		2,814,523
Kenisis	80,423	80,423
Pension payable - staff	27,655	1,151,611
Sacco payable	16,013	2,561,533
NHIF		109,910
P.A.Y.E	2,615	361,736
Miscellaneous deductions	158,860	135,017
Local Authority Service charge		152,059
Union dues		56,736
Net salary payable	78,242	387,274
Insurance payable - staff	156,328	469,384
Maktaba welfare		97,000
Surcharges		19,282
Overpayments		20,121
Creditors & other provisions	7,440,594	4,860,876
Provision for Audit fees	<u>350,000</u>	<u>100,000</u>
	<u>8,310,731</u>	<u>13,377,486</u>

6. Fixed Assets

	Land & Buildings	Motor Vehicles	Furniture Fittings & Equipments	Total
	Kshs	Kshs	Kshs	Kshs
Cost / valuations as at 30/6/99	184,121,264	9,176,554	21,333,115	214,630,933
Additions during the year	15,066,287		1,743,124	16,809,411
Disposal				
Cost / valuation	<u>199,187,551</u>	<u>9,176,554</u>	<u>23,076,239</u>	<u>231,440,344</u>
Accumulated depreciation b/fwd	11,840,040	8,184,792	15,139,025	35,163,857
Depreciation on Disposal				
Depreciation for the year 2000/2001	1,571,679	894,762	1,741,405	4,207,846
Accumulated depreciation c/fwd	<u>13,411,719</u>	<u>9,079,554</u>	<u>16,880,430</u>	<u>39,371,703</u>
Net Book Value 30/6/2001	<u>185,775,832</u>	<u>97,000</u>	<u>6,195,809</u>	<u>192,068,641</u>
Net Book Value 30/6/2000	<u>172,281,224</u>	<u>991,762</u>	<u>6,194,090</u>	<u>179,467,076</u>

7. Accumulated Fund

The increase in Accumulated fund was caused by books that were donated by international bodies in the year 2000/2001 and capitalized.

	kshs
Balance brought forward	322,839,354
Add	
Donation of books	<u>3,075,679</u>
Balance carried forward	<u>325,915,033</u>

8. Carnegie Library research And project Proposal Fund

	<u>Kshs</u>
Receipt from Carnegie International	5,043,278
Less Expenses	<u>4,961,979</u>
Fund balance as at 30/6/2001	<u>81,299</u>

9. Accounting Policies

The Income and Expenditure Account and Balance Sheet for the year ended 30th June, 2001 are shown together with the figures for the year ended 30th June, 2000 for comparison.

(a) Accounting Convention

The Board's financial statements have been prepared under the historical cost convention as modified by the Revaluation of Leasehold Land and buildings fixtures fittings and equipment's which are incorporated in these accounts.

(b) Depreciation

Depreciation is charged to write off the cost of fixed assets over their useful life using the straight line method at the following rates:-

Motor vehicles	25%
Fixtures Furniture Fittings & Equipment's	12.5%
Buildings	2%

(c) Stores

These are shown at cost and no provision for obsolesce and deterioration has been provided for, since the items involved are mainly stationery.