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THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
MINISTRY OF SPORTS, CULTURE AND
THE ARTS

FOR THE YEAR ENDED
30 JUNE 2015

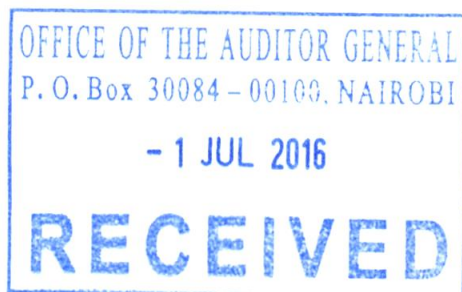


MINISTRY OF SPORTS, CULTURE AND THE ARTS

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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



**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

Table of Content	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT.....	3
II. FORWARD BY THE CS.....	10
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	11
IV. REPORT OF THE INDEPENDENT AUDITORS.....	13
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	14
VI. STATEMENT OF ASSETS.....	15
VII. STATEMENT OF CASHFLOW.....	16
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	17
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	18
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	19
XI. SIGNIFICANT ACCOUNTING POLICIES.....	20
XII. NOTES TO THE FINANCIAL STATEMENTS.....	22

I KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Sports, Culture and The Arts was established through the Executive order No. 2 dated May 2013 as part of organization of the government. The Ministry comprises of departments and Semi Autonomous Government Agencies (SAGAs) hived off from the former Ministries of National Heritage and Culture, Youth Affairs and Sports and Information and Communication. The departments and SAGAs are clustered into five directorates namely The Directorate of Sports, Directorate of Cultural Services, Directorate of National Documentary Services, Directorate of Arts and Film and the Directorate of General Administration.

The Ministry's departments include Sports, Office of the Sports Registrar, Sports Disputes Tribunal, Department of Culture, Music, Kenya National Archives and Documentation Services, Library Services, Records Management, The Arts and the Department of Film Services. There are eight Semi Autonomous Government Agencies (SAGAs) namely Sports Kenya, National Sports Academy, National Sports Fund, National Museums of Kenya, Kenya Cultural Centre, Kenya Film Commission, the Kenya Film Classification Board and the Kenya National Library Service

Vision, Mission and Strategic Objectives

Vision

To be a global leader in the provision of sports, arts and cultural services

Mission

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.

Core Values

- 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 and transparent manner.
- iv. **Teamwork:** Employees' involvement and contribution at all levels shall be the hallmark of the Ministry.

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

- v. **Creativity and Innovation:** We are a Ministry that encourages and facilitates creativity, innovative performance, and embraces change.
- vi. **Professionalism:** We shall be patriotic to the cause of the Ministry 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

STRATEGIC OBJECTIVES

- i. To undertake policy, legal and institutional reforms to facilitate implementation of the Ministry's mandate and functions
- ii. To promote, preserve and maintain positive and diverse cultures for national identity, pride, integration and cohesion
- iii. To harness, develop, preserve and promote Kenya's cultural heritage, sports and the arts
- iv. To improve and modernize records and archives management practices and enhance access to library and information services
- v. To build adequate capacity to enhance provision of quality and efficient services and enhance the image of the Ministry.

STRATEGIC PROGRAMMES

- i. Policy, legal and institutional reforms;
- ii. Create an empowered and productive sporting sector;
- iii. Develop a sustainable and vibrant film industry;
- iv. Enhanced national cohesion, identity and pride;
- v. Enhance access to information and archival materials in Kenya;
- vi. Create a dynamic and vibrant creative arts industry; and
- vii. Establish a vibrant natural products industry.

KEY STRATEGIC PRIORITIES

Policy, legal and institutional reforms

- i. Finalize the Languages of Kenya draft Policy for submission and approval by cabinet;
- ii. Finalize the aligned National Policy on Culture for submission and approval by cabinet;
- iii. Finalize the Languages of Kenya draft Bill for submission and approval by Parliament;
- iv. Prepare a Cabinet Memo to facilitate ratification of the African Union charter on Cultural Renaissance;
- v. Finalize Natural Products Industry (NPI) policy; and

- vi. Review of National Sports Policy.

Create an empowered and productive sporting sector

- i. Rehabilitate sports stadia (Kipkeino Stadium in Eldoret, Mombasa Municipal Stadium and Moi-Kisumu Stadium);
- ii. Registration of Sports Organizations either as a Sports Club, a County Sports Association or a National Sports Organization;
- iii. Support Kenyan teams to participate in international competitions;
- iv. Construction of Kenya Sports Academy building;
- v. Establish an anti-doping agency

Develop a sustainable and vibrant film industry

- i. Establishment of the Kenya Film School;
- ii. Digitization of 1,700 film Titles focusing on the discovery and appreciation of our culture tradition, history and national identity;
- iii. Production of an annual film catalogue;
- iv. Research and development (mapping of SMEs in the film sector -Phase II)

Enhanced national cohesion, identity and pride

- i. Coordinate cultural festivals in partnership with county governments and other stakeholders;
- ii. Implement the Kenya Heroes Act 2014 by establishing the National Heroes Council; and
- iii. Publish a volume on Kenyan pioneer librarians

Enhance access to information and archival materials in Kenya

- i. Digitize one million documents to enhance public access and preservation;
- ii. Develop and disseminate a Library Information Management system for government libraries;
- iii. Review records management systems and acquire and process valuable records for preservation;
- iv. Increase access to archives for users;
- v. Enhance preservation of archives through microfilming of 80,000 pages and restoration of documents;

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

- vi. Equip one library in Nairobi with a set of transcription equipment (computer, embosser, magnifier) for use by visually impaired clients;

Create a dynamic and vibrant creative arts industry

- i. Establish support mechanisms for the growth of Art forms in Kenya
- ii. Finalization of the National Music policy
- iii. Prepare and present youth musicians for international music examinations
- iv. Hold Youth Talent Development Programme in music and dance
- v. Empowerment of cultural practitioners
- vi. Establish support mechanisms for the growth of Art forms in Kenya

Establish a vibrant natural products industry

- i. Carry out a comprehensive database of actors, activities & industry capacity needs across the entire NPI value chain;
- ii. 3 product value chains for market entry; and
- iii. Documentation and securing of indigenous knowledge, technologies and associated natural resources as part of national knowledge capital.

(b) Key Management

The Ministry of Sports, Culture and Arts' day-to-day management is under the following key organs:

1. General Administration and Planning
2. Film Production Department
3. National Archives
4. Permanent Presidential Music Commission
5. Cultural Services Department
6. National Museums of Kenya
7. Library Services Department
8. Department of Sports

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	<u>Designation</u>	<u>Name</u>
1.	Principal Secretary	Amb.Richard Titus Ekai
2.	Director of Administration II	Wenslas Ong'ayo
3.	SCFO	Julius Roy Okello K'ojwang
4.	CFO	J. F. Olinga Longole
5.	Principal Accountant	Wilson O. Omwange
6.	Other AIE Holders	10 Directors

(d) Fiduciary Oversight Arrangements

- i. **Audit Committee:** The Audit Committee is responsible for communicating with the internal and external auditors. In its oversight role, the Committee should focus on:
- The changing business environment.
 - Changing financial reporting environment.
 - Audit findings, including comments on controls.
 - Proposed audit scope and audit coverage and approaches with respect to complex, high risks and judgement areas.
 - Management response to specific recommendations.

The key role of an audit committee is to:

- Assist the relevant accounting officer/board/council in carrying out oversight responsibility by monitoring and reviewing risk, control and governance processes which have been established.
- Provide additional assurance regarding the quality and reliability of both financial and operating information.
- Take special interest in all audit matters and therefore pay special attention to the plans and activities of both the internal and external auditors.
- Provide a channel of communication between management and the internal and external auditors and positive support of internal auditors' functions.
- Influence the organisation's status of internal auditing component and foster on independent climate for its operation.

The duties and responsibilities of the Audit Committees are clearly spelt out in the national Treasury Circular No.16/2005 and are expounded as here-under:

- To review the assessment on internal controls, financial controls, accounting systems and reporting structure to ensure effectiveness and accuracy of information as well as compliance with policies, laws and regulations.
- Review risk assessment and management by ensuring that the system by which risks are identified, measured and prioritized and responded to is adequate.
- Review internal and external audit reports and recommendations to ensure that where major deficiencies or breakdowns in controls or.
- Procedures have been identified, appropriate and prompt remedial.
- Actions have been taken by management.

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

- Review the financial reporting process to ensure accuracy and adequate disclosure by coordinating with the external auditors and management who are responsible for them
- Prepare a report on the activities of the Audit Committee and disclose it in an annual report of the ministry/state corporation/county authority. Such reports must be signed by the chairperson.
- Review and approve the audit charter where there are applicable work-plans, budget and performance.

ii. **Ministerial Budget Implementation Committee**

The Terms of Reference (T.O.R.) for the MBIC is as follows:

- Review and consider cash flow plans for the Ministry.
- Review the utilization of cash limits and consider any changes as may be required.
- Review the utilization of Donor Funds voted for the Ministry.
- Advise the Accounting Officer on any problems related to budget implementation.
- Review and recommend re-allocation for the Ministry.
- Review and approve for submission of the expenditure returns for the Ministry to the National Treasury.
- Review the commitments of the Ministry, including pending bills and recommend solutions to the Accounting Officer.

This is a very important committee as far as the control of finances, expenditures and budget are concerned.

Please note that the attendance to the committee deliberations is imperative and should not be delegated whatsoever.

iii. **Ministerial Parliamentary committee**

It responds to the issues raised in the Parliamentary Proceedings.

iv. **Ministerial Development Partner Oversight**

There are no partners in financing Ministry's activities

(e) **Entity Headquarters**

Ministry of Sports, Culture and Arts
Kencom House
P. O. Box 49849-00100
NAIROBI, KENYA

(f) Entity Contacts

Telephone No. +254-020-2251164/005, 2250576

Fax 254-020-316187

Website www.minspoca.go.ke

(g) Entity Bankers

Central Bank of Kenya

Haile Selassie Avenue

P. O. Box 60000

City Square 00200

NAIROBI, KENYA.

National Bank of Kenya

Kenyatta Avenue Branch

NAIROBI

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

II FORWARD BY THE CABINET SECRETARY

During 2014/2015 financial year, the Ministry focused on implementation of six programmes indicated below. Total approved estimates for the Ministry was KES. 4,414.10 million comprising of KES 2,856.10 million for recurrent and KES 1,553 million for development. Utilization of the budget at the end of the financial year stood at KES. 4,121.96 million representing 93% of the approved budget with KES 2,791.95 under recurrent and KES 1,325.01 under development. The Ministry utilized 97% and 87% of its recurrent and development budgets respectively. The table below provides the summary of the Ministry's programmes with the accompanying approved estimates and actual expenditures during the financial year under review.

<u>S/No.</u>	<u>Programme Name</u>	<u>Approved Estimates 2014/15 (KES. Millions)</u>	<u>Preliminary Outcome 2014/15 (KES. Millions)</u>
<u>1</u>	Management and Development of Sports and Sports Facilities	1696.78	1453.10
<u>2</u>	Research, Preservation and Promotion of National Heritage	798.49	781.52
<u>3</u>	National Cultural Services	139.09	138.26
<u>4</u>	Promotion of Library Services	1079.82	1076.04
<u>5</u>	Development, Regulation and Marketing of Film Services	470.78	447.47
<u>6</u>	General Administration, Planning and Support Services	229.14	225.57
	Total	4,414.10	4,121.96

Sign:.....

**Dr. Hassan Wario Arero, (PhD)
CABINET SECRETARY**

Date:.....

02/6/2016

III 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 the Ministry of Sports, Culture and Arts shall prepare financial statements. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Ministry of Sports, Culture and Arts is responsible for the preparation and presentation of the Ministry of Sports, Culture and Arts financial statements, which give a true and fair view of the state of affairs of the Ministry of Sports, Culture and Arts for and as at the end of the financial year (period) ended on June 30, 2015.

This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Ministry of Sports, Culture and Arts; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Ministry of Sports, Culture and Arts; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Ministry of Sports, Culture and Arts accepts responsibility for the Ministry of Sports, Culture and Arts financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Accounting Officer is of the opinion that the Ministry of Sports, Culture and Arts financial statements give a true and fair view of the state of Ministry of Sports, Culture and Arts transactions during the financial year ended June 30, 2015, and of the Ministry of Sports, Culture and Arts financial position as at that date.

The Accounting Officer charge of the Ministry of Sports, Culture and Arts further confirms the completeness of the accounting records maintained for the Ministry of Sports, Culture and Arts, which have been relied upon in the preparation of the Ministry of Sports, Culture and Arts financial statements as well as the adequacy of the systems of internal financial control.

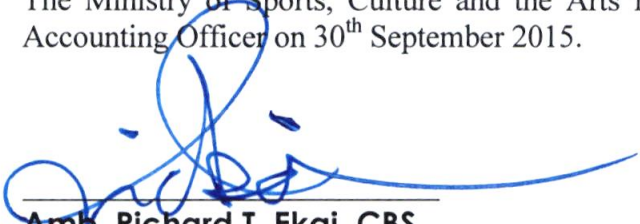
The Accounting Officer in charge of the Ministry confirms that the Ministry of Sports, Culture and Arts has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Ministry's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further, the Accounting Officer confirms that the Ministry of Sports, Culture and Arts financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

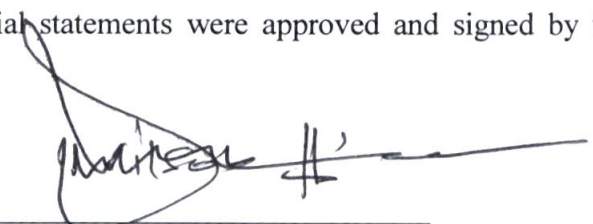
**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

Approval of the financial statements

The Ministry of Sports, Culture and the Arts financial statements were approved and signed by the Accounting Officer on 30th September 2015.



**Amb. Richard T. Ekai, CBS
PRINCIPAL SECRETARY**



**Wilson O. Omwange, CPA (K)
ASSISTANT ACCOUNTANT GENERAL**

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF SPORTS, CULTURE AND THE ARTS FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Ministry of Sports, Culture and The Arts – Vote 1131, set out on pages 14 to 29, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, 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 8 of the Public Audit Act, 2003. 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.

Management's Responsibility for the Financial Statements

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

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 (7) of the Constitution of Kenya. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the

Ministry of Sports, Culture and The Arts – Annual Report and Financial Statements for the year ended 30 June 2015

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ministry's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Budget and Budgetary Control

i) Revenue

The Ministry had budgeted for revenue of Kshs.4,458,446,638.00 from the following sources:

Revenue head	Budget Kshs.	Actual Kshs.	Excess/(shortfall) Kshs.	Excess/(shortfall) %
Recurrent exchequer issues	2,881,053,968.00	2,608,000,000.00	(273,053,968.00)	(9.5)
Development exchequer issues	1,533,000,000.00	1,282,810,000.00	(250,190,000.00)	(16.3)
Internal revenue	10,400,000.00	13,099,720.00	2,699,720.00	26
Domestic currency & domestic deposits	-	70,880,317.00	70,880,317.00	100
Other sources	33,992,670.00	12,299,847.00	(21,692,823.00)	(63.8)
TOTAL	4,458,446,638.00	3,987,089,884.00	(427,971,108.00)	(9.6)

However, there was a shortfall of Kshs.471,356,754.00 or 10.57%. The shortfall was mainly occasioned by under issue of exchequer receipts where the Ministry had budgeted for Kshs.4,414,053,968.00 but actual receipts were Kshs.3,890,810,000.00 resulting in a shortfall of Kshs.523,243,968.00 or 11.9%. The Ministry had also budgeted to collect Kshs.33,992,670.00 from other sources, but realized Kshs.12,299,847.00 from bilateral donors.

The revenue shortfall may negatively impact on the Ministry's capacity to deliver on its planned and budgeted services.

(ii) Expenditure

A comparison between the approved budget and the actual expenditure revealed that the Ministry under spent by Kshs.380,640,409.00 on six (6) expenditure heads:

Expenditure head	Budget Kshs.	Actual Kshs.	(Over)/under Kshs.	(Over)/under %
Compensation of employees	403,000,000.00	401,970,688.00	1,029,312.00	0.26
Use of goods and services	891,986,368.00	824,039,626.00	67,946,742.00	9
Transfers to other Government units	2,084,300,000.00	1,828,427,199.00	255,872,801.00	32
Other grants and transfers	11,000,000.00	10,638,221.00	361,779.00	3.3
Social security benefits	4,000,000.00	3,312,420.00	687,580.00	17.2
Acquisition of assets	1,064,160,270.00	1,009,418,075.00	54,742,195.00	5.1
Domestic currency & Payments	-	83,178,523.00	(83,178,523.00)	(100)
Total	4,458,446,638.00	4,160,984,752.00	380,640,409.00	24.6

Further, the Ministry's statement of receipts and payments reflect Kshs.1,828,427,199.00 in respect to transfers to other Government units. However, the audited financial statements of the respective government units disclosed total actual receipts of Kshs.2,605,359,164.00. The resultant difference of Kshs.776,931,965.00 has not been reconciled or explained.

In addition, the Ministry paid Kshs.83,178,523.00 for domestic currency and payments which had not been budgeted.

In view of the huge under expenditure of Kshs.380,640,409.00, the Ministry did not contain its operations within the approved budget during the year ended 30 June 2015 and the Ministry incurred excess vote of Kshs.83,178,523.00.

2. Unsupported Transfer to Ministry Headquarters

The statement of receipts and payments reflect Kshs.1,828,427,199.00 as transfers to other government units. As disclosed under Note 10 to the financial statements the figure of Kshs.1,828,427,199.00 includes an amount of Kshs.83,844,527.00 indicated as transfers to the Ministry Headquarters. Although management has explained it was a recurrent expenditure, no documentary evidence was provided to support the transfer and account for the utilization of the funds.

In the circumstances, the accuracy, completeness and propriety of the transaction could not be confirmed as at 30 June 2015.

3. Other Grants and Other Payments

Note 11 to the financial statements indicate that an amount of Kshs.10,638,221.00 as, 'other current transfers, grants' as at 30 June 2015. Although management has indicated that the transfers were in respect of subscriptions to international organizations the Ministry collaborates with, the list of these organizations together with confirmation receipts have not been provided for audit verification. In the circumstances, it has not been possible to confirm that Kshs.10,638,221.00 was received by the respective organizations and were properly accounted for as at 30 June 2015.

4. Unsupported and Unaccounted for Disbursements to Sports

Section 47 of the Sports Act, 2013 states that a body shall not operate as a sports organization unless it is registered under this Act. Further, under Section 50 of the transitional clauses, sports organizations, which were duly registered under the Societies Act and existing immediately before commencement of this Act shall be required to apply for registration under this Act within one (1) year after the commencement of the Act. In addition, the Act stipulates that an existing sports organization that does not apply for registration within the time prescribed, shall not be recognized as a sports organization for the purposes of this Act. However, the Ministry of Sports, Culture and The Arts, disbursed funds totalling Kshs.42,979,650.00 on patriotic basis to some organizations which had not complied with the Sports Act, 2013 as detailed below:

Payee	Date	P.V. No.	Details	Amount - Kshs.
Kenya National Sports Council	10/11/2014	978	Grants	360,900
"	25/2/2015	2763	"	556,000
"	27/3/2015	2788	"	2,000,000
"	27/5/2015	3393	"	3,030,000
"	21/5/2015	3317	MOYAS- Men & Ladies League/tournaments	8,000,000
Sofapaka	26/2/2015	2350	Grant	500,000
Football Kenya Federation	31/7/2014		Disbursement	17,439,000
"	12/8/2014	126	Boniface Kariuki	88,000
"	3/9/2014	290	Bob Williamson	5,000,000
"	11/5/2015	3168	Kenya Vs Botswana under 23 Olympic Qualifiers	4,005,750
"	3/11/2014	934	FIFA friendly match Morocco allowances	2,000,000
TOTAL				42,979,650

Further, disbursements to Kenya National Sports Council totalling Kshs.13,946,900.00 were not supported by payment vouchers.

In the circumstances, the propriety of the expenditure of Kshs.42,979,650.00 could not be confirmed as at 30 June 2015.

5. Irregular Expenditure on 20th Commonwealth Games

The statement of receipts and payments for the year ended 30 June 2015 reflect a figure of Kshs.173,894,869.00 in respect of 20th commonwealth games expenditure stated as pending bill incurred in 2013/2014 but accounted for in 2014/2015. However, the total pending bills reported for the year ended 2013/2014 were only Kshs.143,967,837.00. The resultant difference of Kshs.29,927,031.70 has not been properly explained or reconciled. As a result, the accuracy and propriety of the expenditure of Kshs.173,894,869.00 could not be ascertained as at 30 June 2015.

6. Outstanding Advances

Included in the outstanding advances balance of Kshs.885,721.00 as at 30 June 2015 were salary advances of Kshs.537,016.00. However, records examined showed that some balances have been long outstanding and mostly relate to former employees of the Ministry whose recoverability is doubtful.

7. Outstanding Imprests

Note 21 to the financial statements for the year ended 30 June 2015 shows balances brought forward which included Kshs.135,310,107.00 described as imprests. However, the 2013/2014 financial statements reflected a balance of Kshs.290,010.00 while under Note 17 the outstanding imprest is shown as Kshs.1,327,676.00. The management explanation that the balances in Notes 21 are for disclosure purposes only and that they do not affect the financial statements figures, is erroneous.

Further, included in the list of outstanding imprests balance of Kshs.1,327,676.00 were names of two members of parliament with balances totalling Kshs.586,080.00. Management has not explained the circumstances under which the ineligible imprests were advanced to the two members of parliament.

In the circumstances, the accuracy and recoverability of the outstanding imprest is doubtful.

8.0 Unsupported Balances

8.1 Clearance Accounts

The statement of assets as at 30 June 2015 reflect a clearance account balance of Kshs.14,559,609.00 in (2014: Kshs.65,097,468.00). Note 19 to the financial statements

indicates that the clearance accounts were in respect of outstanding clearance accounts/District Suspense balances carried forward. However, no analysis was provided showing the movement or what the clearance accounts represent.

8.2 Suspense Account

The statement of assets as at 30 June 2015 further reflect a suspense account balance of Kshs.6,303,342.00 or 100% increase from a nil balance as at 30 June 2014 with no analysis or indication of what it represents.

As a result, the accuracy and validity of the clearance and suspense accounts balance of Kshs.20,862,951.00 could not be ascertained.

10. Pending Bills

The Ministry's records indicate that bills totalling Kshs.632,045,720.00 relating to financial year 2014/2015 and chargeable to Vote 1131 for both recurrent and development accounts were not settled during the year but were instead carried forward to financial year 2015/2016. Had the bills been paid and the expenditure charged to the accounts for financial year 2014/2015, the statement of receipts and payments for the year would have reflected a deficit of Kshs.805,940,589.00 instead of deficit of Kshs.173,894,869.00 now shown, apart from distorting the budget allocation for financial year 2015/2016.

Further, Annex 2 shows other pending payables of Kshs.45,555,690.00 outstanding since 2012/2013. It is not clear why grants remain outstanding since 2012/2013.

11. Unreconciled Rent Payments

Records maintained by the Ministry indicate an amount of Kshs.1,893,079.19 as outstanding rent payable to Industrial and Commercial Development Corporation (ICDC) - Uchumi House as at 30 June 2015. However, the statement of account from ICDC as at 30 June 2015 and other correspondences between the Ministry and ICDC revealed outstanding rent arrears of Kshs.38,347,952.61 resulting to an unreconciled difference of Kshs.36,454,873.42.

Consequently, the accuracy and validity of the rent arrears of Kshs.38,347,952.61 could not be ascertained as at 30 June 2015.

12. Disbursements to Pan African Federation of Film Makers

The Government, on 23 December 2013, through the Ministry of Foreign Affairs and International Trade and Ministry of Sports, Culture and The Arts, entered into a Memorandum of Understanding (MOU) with Pan-African Federation of Film Makers (FEPACI) on the establishment of FEPACI Secretariat in Kenya for four (4) years, at a cost of Kshs.84,000,000.00 per year. The main objective of the financing agreement was

to represent the interests of African film makers in key forums such as African Union, African Governments, NEPAD and public broadcasting organizations. However, the Ministry disbursed Kshs.83,485,637.00 to FEPACI instead of the agreed Kshs.84,000,000.00.

Although the amount disbursed has been reflected in the privately audited financial statements of FEPACI as at 30 June 2015, in the absence of itemized budget and expenditure returns to the Ministry, utilization and accountability of the funds could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Ministry of Sports, Culture and The Arts – Vote 1131 as at 30 June 2015, and of its financial operations and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Other Matter

(i) Grounded Motor Vehicles

Although Section 129 of the Public Procurement and Disposal Act, 2005 provides guidelines and procedures for disposal of unserviceable and obsolete stores and equipments, a physical audit inspection exercise carried out at the Permanent Presidential Music Commission (PPMC) compound revealed that four (4) Motor vehicles GK A756M, GK A905P and GK A717G with undetermined values were lying at their yard with no indication of whether those vehicles would be repaired or disposed-off as provided for in the Act. Further, GK A756M has been lying at the yard for over three (3) years.

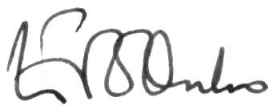
Registration No.	Make	Department	Period
GK A717G	Peugeot	Department of Culture	2 months
GK A372P	Mitsubishi	National Archives	3 months
GK A905P	Nissan Ex-Trail	Permanent Presidential Music Commission	3 months
GK A756M	Blue bird	Headquarters	Over 3 years

Apart from the clear depreciation in value, such vehicles are also not contributing towards the achievement of the annual objectives.

(ii) Internal Control Weaknesses

The Ministry does not have proper systems and structures necessary for running the Ministry including Audit Committee, Information Technology (IT) policy for management and control of IT functions and assure on data integrity.

My opinion is not qualified in respect of these matters.



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

Nairobi

14 June 2016

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014 - 2015 Kshs	2013 - 2014 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	12,299,847	3,671,077
Transfers from National Treasury	2	3,890,810,000	4,327,000,000
Transfers from Counties	3		77,939,777
Domestic Currency and Domestic Deposits	4	70,880,317	38,967,495
Proceeds from Sale of Assets	6		201,540
Other Revenues	7	13,099,721	11,565,597
TOTAL REVENUES		3,987,089,885	4,459,345,487
PAYMENTS			
Compensation of Employees	8	401,970,688	293,515,486
Use of goods and services	9	824,039,626	1,514,520,132
Transfers to Other Government Units	10	1,828,427,199	1,666,663,272
Other grants and transfers	11	10,638,221	111,268,000
Social Security Benefits	12	3,312,420	
Acquisition of Assets	13	1,009,418,075	633,910,162
Domestic Currency and Domestic Payments	14	83,178,523	52,355,092
TOTAL PAYMENTS		4,160,984,754	4,272,232,143
DEFICIT / SURPLUS		(173,894,869)	187,113,344

NB: The deficit is due to the commonwealth games expenditure accounted for in 2014-2015 yet cash movement was in 2013-2014 financial year.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Sports, Culture & Arts financial statements were approved on 9th March, 2016 and signed by:


Amb. Richard T. Ekai, CBS
PRINCIPAL SECRETARY

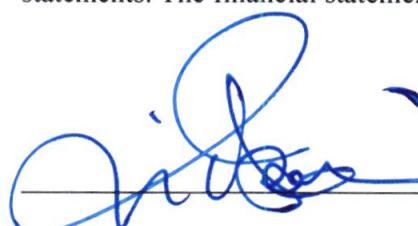

W. O. Omwange, CPA(K)
ASSISTANT ACCOUNTANT GENERAL

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

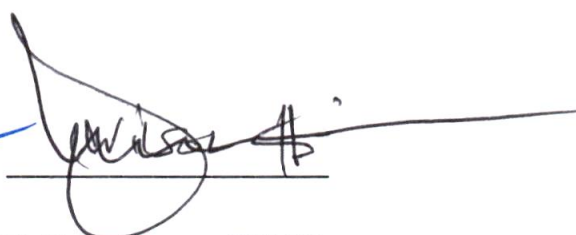
VI. STATEMENT OF ASSETS

	Note	2014 - 2015 Kshs	2013 - 2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	15	15,123,911	30,327,295
Cash Balances	16	1,011,012.85	266,002
Outstanding Imprests	17	1,327,676	135,310,107
Outstanding Advances	18	885,721	861,986
Clearance Accounts	19	14,559,609	65,097,468
Suspense Account		6,303,342	
TOTAL FINANCIAL ASSETS		39,211,272	231,862,858
REPRESENTED BY			
Fund balance b/fwd		231,862,858	66,269,054
Deficit for the year		- 173,894,869	187,113,344
Prior year adjustments	20	- 18,756,717	(21,519,540)
NET FINANCIAL POSITION		39,211,272	231,862,858

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 9th March, 2016 and signed by:



**Amb. Richard T. Ekai, CBS
PRINCIPAL SECRETARY**



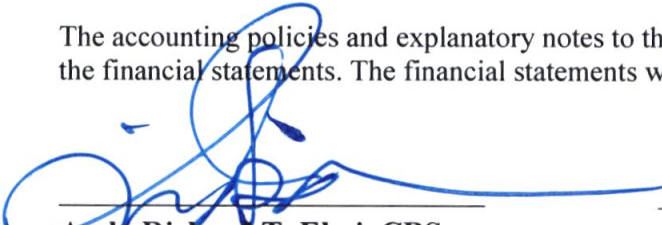
**W. O. Omwange, CPA(K)
ASSISTANT ACCOUNTANT GENERAL**

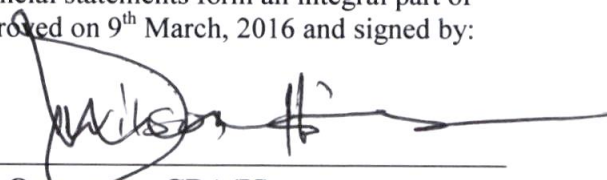
**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

VII. STATEMENT OF CASHFLOW

	Note	2014 - 2015 Kshs	2013 - 2014 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	12,299,847	3,671,077
Transfers from National Treasury	2	3,890,810,000	4,327,000,000
Transfers from Counties	3	-	77,939,777
Other Revenues	7	13,099,721	11,565,597
Payments for operating expenses			
Compensation of Employees	8	(401,970,688)	(293,515,486)
Use of goods and services	9	(824,039,626)	(1,514,520,132)
Transfers to Other Government Units	10	(1,828,427,199)	(1,666,663,272)
Other grants and transfers	11	(10,638,221)	(111,268,000)
Social Security Benefits	12	(3,312,420)	
Domestic Currency and Domestic Payments	14	(83,178,523)	(52,355,092)
Net cashflow from operating activities		764,642,889	781,854,471
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	201,540
Acquisition of Assets	13	(1,009,418,075)	(633,910,162)
Net cash flows from Investing Activities		(1,009,418,075)	(633,708,622)
CASHFLOW FROM BORROWING ACTIVITIES			
Domestic Currency and Domestic Deposits	4	70,880,317	38,967,495
Net cash flow from financing activities		70,880,317	38,967,495
NET INCREASE IN CASH AND CASH EQUIVALENT		(173,894,869)	187,113,344
Cash and cash equivalent at beginning of the year		231,862,858	66,269,054
Suspense Account		(6,303,342)	
Prior Year Adjustments		(18,756,717)	(21,519,540)
Cash and cash equivalent at end of the year		32,907,930	231,862,857

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 9th March, 2016 and signed by:


Amb. Richard T. Ekai, CBS
PRINCIPAL SECRETARY


W. O. Omwange, CPA(K)
ASSISTANT ACCOUNTANT GENERAL

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	27,985,340	(13,992,670)	13,992,670	6,299,847	7,692,823	45.02
Proceeds from Foreign Borrowings	30,000,000	(10,000,000)	20,000,000	6,000,000	14,000,000	30.00
Exchequer releases	3,888,053,968	526,000,000	4,414,053,968	3,890,810,000	523,243,968	88.15
Proceeds from Sale of Assets (AIA)	-	-	-	-	-	-
Other Receipts	10,400,000	-	10,400,000	13,099,721	(2,699,721)	125.96
TOTAL RECEIPTS	3,956,439,308	502,007,330	4,458,446,638	3,916,209,568	542,237,070	87.84
PAYMENTS						
Compensation of Employees	367,000,000	36,000,000	403,000,000	401,970,688	1,029,312	99.74
Use of goods and services	654,986,368	237,000,000	891,986,368	824,039,626	67,946,742	92.38
Transfers to Other Government Units	1,851,300,000	233,000,000	2,084,300,000	1,828,427,199	255,872,801	87.72
Other grants and transfers	11,000,000	-	11,000,000	10,638,221	361,779	96.71
Social Security Benefits	4,000,000	-	4,000,000	3,312,420	687,580	82.81
Acquisition of Assets	1,068,152,940	(3 992 670)	1,064,160,270	1,009,418,075	54,742,195	94.86
TOTAL PAYMENTS	3,956,439,308	502,007,330	4,458,446,638	4,077,806,231	380,640,407	91.46

The Ministry's financial statements were approved on 9th March, 2016 and signed by:


PRINCIPAL SECRETARY


ASSISTANT ACCOUNTANT GENERAL

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,578,053,968	303,000,000	2,881,053,968	2,608,000,000	273,053,968	90.52
Proceeds from Sale of Assets (AIA)	-	-	-	-		
Other Receipts	10,400,000	-	10,400,000	13,099,721	(2,699,721)	125.96
TOTAL RECEIPTS	2,588,453,968	303,000,000	2,891,453,968	2,621,099,721	270,354,247	90.65
PAYMENTS						
Compensation of Employees	367,000,000	36,000,000	403,000,000	401,970,689	1,029,312	99.74
Use of goods and services	624,986,368	247,000,000	871,986,368	811,739,779	78,293,431	93.09
Transfers to Other Government Units	1,571,300,000	20,000,000	1,591,300,000	1,548,244,089	43,055,911	97.29
Other grants and transfers	11,000,000	-	11,000,000	10,638,221	361,779	96.71
Social Security Benefits	4,000,000	-	4,000,000	3,312,420	687,580	82.81
Acquisition of Assets	10,167,600	-	10,167,600	6,661,433	3,510,166	65.52
TOTAL PAYMENTS	2,588,453,968	303,000,000	2,891,453,968	2,782,566,632	126,938,179	96.23

The Ministry's financial statements were approved on 9th March, 2016 and signed by:


PRINCIPAL SECRETARY


ASSISTANT ACCOUNTANT GENERAL

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

V. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	27,985,340	(13,992,670)	13,992,670	6,299,847	7,692,823	45.02
Proceeds from foreign Borrowings	30,000,000	(10,000,000)	20,000,000	6,000,000	14,000,000	30.00
Exchequer releases	1,310,000,000	223,000,000	1,533,000,000	1,282,810,000	250,190,000	83.68
TOTAL RECEIPTS	1,367,985,340	199,007,330	1,566,992,670	1,295,109,847	271,882,823	82.65
PAYMENTS						
Use of goods and services	30,000,000	(10,000,000)	20,000,000	12,000,000	8,000,000	60.00
Transfers to Other Government Units	280,000,000	213,000,000	493,000,000	280,183,110	212,816,890	56.83
Other Capital grants and Transfers	-	-	-	-	-	-
Acquisition of Assets	1,057,985,340	(3,992,670)	1,053,992,670	1,002,756,642	51,236,028	95.36
TOTAL PAYMENTS	1,367,985,340	199,007,330	1,566,992,670	1,294,939,752	272,052,918	82.65

The Ministry's financial statements were approved on 9th March, 2016 and signed by:


PRINCIPAL SECRETARY


ASSISTANT ACCOUNTANT GENERAL

XI 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Ministry and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The Ministry recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Ministry. In addition, the Ministry recognises all expenses when the event occurs and the related cash has actually been paid out by the Ministry.

3. In-kind contributions

In-kind contributions are donations that are made to the Ministry 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 Ministry includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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.

5. 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 is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure 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.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized 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.

7. Non current assets

Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Ministry at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Ministry budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Ministry actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

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

11. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

XII NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2014 - 2015	2013 - 2014
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
USAID			12,299,847	3,671,077
Total			12,299,847	3,671,077

2 EXCHEQUER RELEASES

Description and reference of the transfer	Date of transfer	2014 - 2015	2013 - 2014
		Kshs	Kshs
1st quarter transfer	Jul - Sept 2013	1,148,300,000.00	1,160,000,000
2nd quarter transfer	Oct - Dec 2013	696,310,000.00	996,000,000
3rd quarter transfer	Jan - Mar 2014	1,426,200,000.00	601,000,000
4th quarter transfer	Apr - Jun 2014	620,000,000.00	1,570,000,000
Total		3,890,810,000.00	4,327,000,000

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2014 - 2015	2012 - 2013
	Kshs	Kshs
Transfers from various counties	-	77,939,777.00
		77,939,777.00

4 DOMESTIC DEPOSITS/RECIEPTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Amounts received from Third Parties in CBK Account	70,880,317	34,774,945.45
Amounts received from Third Parties in National Bank of Kenya. (See note below)		4,192,550.00
Total	70,880,317	38,967,495.45

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

NB: All the receipts in National Bank of Kenya were transferred to Central Bank of Kenya leaving a balance of Ksh. 2,549,257.00

5 DOMESTIC DEPOSITS MOVEMENT SCHEDULE	2014 - 2015	2013 - 2014
<u>Central Bank of Kenya</u>	Kshs	Kshs
Opening Cash Book Balances	25,500,439.90	40,301,080.95
Amounts Received from Third Parties	70,880,316.75	34,774,945.45
Amounts Received from Recurrent Vote	-	2,991,505.00
Amounts paid to Third Parties	83,178,523.10	52,355,091.50
Amounts paid to the Recurrent Vote	2,371,660.00	212,000.00
Closing Cash Book Balances	10,830,573.55	25,500,439.90
	2014 - 2015	2013 - 2014
<u>National Bank of Kenya</u>	Kshs	Kshs
Opening Bank Balance	4,192,550.00	-
Amounts Received during the year	7,460,416.55	25,189,430.00
Amounts transferred to Central Bank of Kenya	9,100,000.00	20,996,000.00
Other Payments (Bank Charges)	3,709.15	880.00
Closing Bank Balance	2,549,257.40	4,192,550.00
6 PROCEEDS FROM SALE OF ASSETS	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from the Sale Plant Machinery and Equipment	-	128,000.00
Receipts from the Sale of Inventories, Stocks and Commodities	-	73,540.00
Total	-	201,540.00
7 OTHER REVENUES	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA:	1,574,759	1,969,785
Receipts from Sale of Incidental Goods	3,524,962	1,595,231
Other Receipts Not Classified Elsewhere	8,000,000	8,000,582
Total	13,099,721	11,565,597

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

8 COMPENSATION OF EMPLOYEES	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic salaries of permanent employees	236,449,669	194,645,853
Basic wages of temporary employees	4,982,842	2,157,943
Personal allowances paid as part of salary	160,538,177	93,595,262
Personal allowances paid as reimbursements		224,498
Other personnel payments - gratuities		2,891,929
Total	401,970,688	293,515,486

9 USE OF GOODS AND SERVICES	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	33,924,693	25,796,455
Communication, supplies and services	8,867,062	9,383,731
Domestic travel and subsistence	78,022,873	49,884,445
Foreign travel and subsistence	441,051,020	304,053,324
Printing, advertising and information supplies & services	10,437,571	30,346,501
Rentals of produced assets	42,674,652	42,908,313
Training expenses	15,738,599	16,661,401
Hospitality supplies and services	33,105,102	838,953,642
Specialised materials and services	109,880,110	110,594,622
Office and general supplies and services	8,096,374	8,728,363
Fuel, oil and lubricants	8,483,604	6,259,151
Other operating expenses	14,829,238	17,748,425
Routine maintenance – vehicles and other transport equipment	7,694,487	7,791,797
Routine maintenance – other assets	11,234,242	45,409,961
Total	824,039,626	1,514,520,132

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

10 TRANSFER TO OTHER GOVERNMENT ENTITIES	2014 - 2015	2013 - 2014
Transfer to National Government Entities;	Kshs	Kshs
Kenya Film Commission	80,056,174	107,122,110
Kenya Film Censorship Board	78,967,767	86,965,865
Film Production Department	135,414,496	-
Museums HQ and regional museums	577,300,845	626,015,079
Institute of Primate Research	18,084,996	23,084,000
Library Services	541,370,528	560,000,000
Kenya Cultural Centre	20,000,000	17,058,002
Kenya Academy of Sports	9,705,184	-
Sports Headquarters	1,685,900	2,287,060
Sports Stadia Mgt Board	256,718,050	172,786,500
National Sports Fund	25,278,732	-
Ministry Headquarters	83,844,527	71,344,656
Total	<u>1,828,427,199</u>	<u>1,666,663,272</u>
11 OTHER GRANTS AND OTHER PAYMENTS	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other current transfers, grants	10,638,221	111,268,000
Total	<u>10,638,221</u>	<u>111,268,000</u>
12 SOCIAL SECURITY BENEFITS	2014 - 2015	2013 - 2014
	Kshs	Kshs
Government Pension and Retirement Benefits	3,312,420	-
	<u>3,312,420</u>	<u> </u>

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

13

ACQUISITION OF ASSETS	2014 - 2015	2013 - 2014
Non Financial Assets	Kshs	Kshs
Construction of Buildings		55,511,077
Refurbishment of Buildings	675,000	28,018,848
Construction and Civil Works	975,000,000	491,246,610
Purchase of Vehicles and Other Transport Equipment		-
Purchase of Office Furniture and General Equipment		-
Purchase of Specialised Plant, Equipment and Machinery	17,108,403	49,594,998
Rehabilitation and Renovation of Plant, Machinery and Equip.	2,319,311	1,655,610
Research, Studies, Project Preparation, Design & Supervision		3,033,020
Rehabilitation of Civil Works	14,315,362	4,850,000
Total	<u>1,009,418,075</u>	<u>633,910,162</u>

**14 OTHER EXPENSES
(Domestic Deposits Payments)**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Domestic deposits payments	83,178,523.10	52,355,091.50
	<u>83,178,523.10</u>	<u>52,355,091.50</u>

**15 BANK ACCOUNT
(Balances Carried Forward)**

Name of Bank, Account No. & Currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
Central Bank of Kenya Rec a/c no. 1000181621	908,778.25	559,875.85
Central Bank of Kenya Dev a/c no. 1000181807	835,301.60	74,429
Central Bank of Kenya Dep a/c no. 1000182261	10,830,573.55	25,500,440
National Bank a/c no. 01001091167900	2,549,257.40	4,192,550
Total	15,123,910.80	30,327,295

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

**16 CASH IN HAND
(Balance Carried Forward)**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Ministry Headquarters (Recurrent Vote)	1,011,012.85	266,002.50
Total	<u>1,011,012.85</u>	<u>266,002.50</u>

17. OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	2014 - 2015 Balance Kshs.	2013 - 2014 Balance Kshs.
OKELLO KOJWANG	300,000.00	-	300,000.00	
JOHN OKWEMBA	72,000.00	-	72,000.00	
MARGARET OCHIENG	4,000.00	-	4,000.00	
PROTUS ONYANGO	74,500.00	-	74,500.00	
HON SILVANCE ONYANGO	293,040.00	-	293,040.00	
HON SITATI WANYAMA	293,040.00	-	293,040.00	
* ARERO GURRACH	327,096.00	36,000.00	291,096.00	
Subtotal (2014/2015)	<u>1,363,676.00</u>	<u>36,000.00</u>	<u>1,327,676.00</u>	

* *Surrendered Kshs. 291,096 via MR 3611823*

J. F. Olinga (Commonwealth games)	120,000.00
PS Foreign Affairs (Advance for Commonwealth games)	38,000,000.00
PS Foreign Affairs (Advance for Commonwealth games)	8,448,000.00
Sports Stadia Management (Advance for Commonwealth games)	84,558,060.00
Benson Kariuki (Payment for County Sports Activities)	1,952,903.00
Pascal Mwanzia (Payment for County Sports Activities)	604,296.00
Dorothy Kuru	15,200.00
Gerald Ombewa	500.00
James Rutto	9,000.00
Adan Arero	89,148.00
Reuben Ngugi	3,000.00
Peter Wanjohi	<u>1,510,000.00</u>
	<u>135,310,107.00</u>

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

18 ADVANCES OUTSTANDING

	2014 - 2015	2013 - 2014
	Balance	Balance
Salary Advances outstanding	537,016	513,281
Advance to Ministry of Foreign affairs for Kenya @50	348,705	348,705
Total	<u>885,721</u>	<u>861,986</u>

**19 OUTSTANDING CLEARANCE ACCOUNTS
(Carried Forward)**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
District Suspense	462,723	14,097,468
District Suspense (2013/2014 Balances)	14,096,887	51,000,000
Total	<u>14,559,610</u>	<u>65,097,468</u>

20 PRIOR YEAR ADJUSTMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Various uncleared accounts	(18,756,717)	(21,519,540)
Total	<u>(18,756,717)</u>	<u>(21,519,540)</u>

**21 BALANCES BROUGHT FORWARD
(Opening Balances)**

	2014-15	2013-2014
	Ksh	Ksh
Bank Accounts	30,327,295	43,409,262
Cash in Hand	266,002	1,572
Imprest	135,310,107	290,010
Salary Advances	861,986	573,382
Clearance Accounts	65,097,468	21,994,828
Total	<u>231,862,858</u>	<u>66,269,054</u>

22 OTHER IMPORTANT DISCLOSURES

PENDING ACCOUNTS PAYABLE (See Annex 1)	2014 - 2015	2013 - 2014
Construction of civil works		10,910,345
Supply of goods	62,771,410	21,970,825
Supply of services	569,274,310	111,086,667
Total	<u>632,045,720</u>	<u>143,967,837</u>

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

25 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

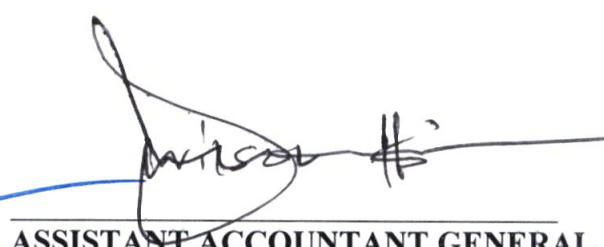
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

	Reference No. on the External Audit Report	Issue/ Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name & Designation)	Status: (resolved/ not resolved)	Time Frame for resolving the issue
1	1.0 of 13th March, 2015	Non-Compliance on Disclosure of Assets	The non-disclosure was due to the expenditure on assets on the National Museums of Kenya and the Kenya National Library Services being funds budgeted under purchase of Assets instead of transfer to Government Agencies.	Mr. W. O. Omwange AAG	Resolved	N/A
2	2.0 of 13th March, 2015	Prior Year Adjustment	The figure of Kshs. 21,519,540 appearing in the statement as Prior Year Adjustment was a suspense item arising partly as an omission of District Expenditure amounting to Kshs. 18,706,716.73 whose budget was under headquarters. (See attached schedule) The balance of Kshs. 2,762,823 is still being investigated and is a suspense item under the previous financial year being investigated.	M. V. M. Ngangu Chief Accountant	Resolved	3 months
3	3.0 of 13th March, 2015	Outstanding Advances	Letters of recoveries have been written for those officers within the Ministry and those on transfer as per the attached copies, while the Ministry is liaising with Treasury on writing off those officers who died or resigned.	Ms. Anne Rajah Senior Accountant	Resolved	N/A

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

4	4.0 of 13th March, 2015	Outstanding Imprest	Most of the imprests were issued for the 20 th Commonwealth Games, whose activities started as the financial year was ending and these activities were to end in August, 2014. The imprests have since been surrendered. The Ministry has also written letters of recoveries for other outstanding imprests.	Mr. Peter Mogire Accountant I	Resolved	N/A
5	5.0 of 13th March, 2015	Pending Bills	The Pending Bills of Kshs. 143,967,837.30 was as a result of deferring payments which had been processed upto G-pay level to enable the Ministry meet the expenditure for the 20 th Commonwealth Games whose activities started immediately before we closed the financial year. The funds for the games were not budgeted for in financial year 2013/2014 budget. Pending Bills amounting to Kshs. 96,424,272.30 have since been cleared and the balance of Kshs. 47,543,565 is being cleared this financial year, 2015/2016.	Mr. W. O. Omwange AAG	Resolved	N/A
6	6.0 of 13th March, 2015	Un-cleared Prior Year Balances	The Ministry is liaising with the Ministry of Finance on clearing the prior year outstanding balances as per the attached copy from National Treasury.	M. V. M. Ngangu Chief Accountant	Awaiting Treasury response	N/A


PRINCIPAL SECRETARY


ASSISTANT ACCOUNTANT GENERAL

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE FOR 2014/2015 FINANCIAL YEAR

SUPPLY OF GOODS	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE 2015
	AMOUNT		AMOUNT	AMOUNT
	a	b	c	d=a-c
	Kshs.		Kshs.	Kshs.
ALKIM GENERAL SUPPLIER	29,240.00	2014/2015	29,240.00	-
ANRICK INVESTMENTS	280,000.00	2014/2015	280,000.00	-
ANRICK INVESTMENTS	148,000.00	2014/2015	148,000.00	-
ANTELA INVESTMENTS	29,100.00	2014/2015	29,100.00	-
APPOSALES & SERVICES	140,530.00	2014/2015	140,530.00	-
AUDIO MASTERS	328,000.00	2014/2015	328,000.00	-
AVENTURE HOLDING	555,210.00	2014/2015	555,210.00	-
BEASTON INVESTMENTS	37,300.00	2014/2015	37,300.00	-
BRANDTECH TECHNOLOGIES	327,600.00	2014/2015	327,600.00	-
BRANDTECH TECHNOLOGIES	334,000.00	2014/2015	334,000.00	-
BREMACK ENTERPRISES	733,700.00	2014/2015	733,700.00	-
CEDOUR ENTERPRISES	469,000.00	2014/2015	469,000.00	-
CHIEF DE MISSION NOC KENYA YOUTH OLYMPIC VILLAGE	240,000.00			240,000.00
CIVIC VENTURES	415,000.00	2014/2015	415,000.00	-
CURRENT BUSINESS WORKS	81,000.00	2014/2015		81,000.00

MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015

CYNOSURE LIMITED	57,500.00	2014/2015	57,500.00	-
DALTECH SYSTEMS	149,530.00	2014/2015		149,530.00
DAWANDI AGENCIES	1,220,000.00	2014/2015	1,220,000.00	-
EASTWAYS GENERAL MERCHANTS	138,240.00	2014/2015	138,240.00	-
EDMOR ENTERPRISES	217,500.00	2014/2015	217,500.00	-
EMART SERVICES	44,400.00	2014/2015		44,400.00
EVERICHS ENTERPRISES	300,000.00	2014/2015		300,000.00
FINECOM SUPPLIES AGENCY	340,000.00	2014/2015		340,000.00
FINECOM SUPPLIES AGENCY	492,000.00	2014/2015		492,000.00
FRANCKY VENTURES LIMITED	19,303.00	2014/2015	19,303.00	-
FREMUKI AGENCIES	145,000.00	2014/2015	145,000.00	-
GARETIN GENERAL SUPPLIES	2,000,000.00	2014/2015		2,000,000.00
GARETIN GENERAL SUPPLIES	4,000,000.00	2014/2015		4,000,000.00
GARETIN GENERAL SUPPLIES	7,140,000.00	2014/2015	7,140,000.00	-
GIBRAN GENERAL SUPPLIES	88,325.00	2014/2015	88,325.00	-
GIBRAN GENERAL SUPPLIES	232,500.00	2014/2015		232,500.00
GRAKEN GENERAL SUPPLIES	348,250.00	2014/2015	348,250.00	-
JAFMOK GENERAL SUPPLIES	89,000.00	2014/2015		89,000.00
JANJOS SERVICES & SUPPLIES	189,900.00	2014/2015	189,900.00	-

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

JANJOS SERVICES & SUPPLIES	249,900.00	2014/2015	249,900.00	-
JAWANGE AGENCIES	152,500.00	2014/2015	152,500.00	-
JEFREDO AGENCIES	590,000.00	2014/2015	590,000.00	-
JOSDA GEN. AGENCIES	494,880.00	2014/2015		494,880.00
JOYNAM AGENCIES	40,800.00	2014/2015		40,800.00
KABIRITHU ENTERPRISES	24,600.00	2014/2015	24,600.00	-
KALMAX ENTERPRISES	54,090.00	2014/2015	54,090.00	-
KEKEMO ENTERPRISES	47,960.00	2014/2015	47,960.00	-
KEKEMO ENTERPRISES	52,900.00	2014/2015		52,900.00
KENYA FILM CLASSIFICATION BOARD	17,367,640.00	2014/2015		17,367,640.00
KOSERE SOLUTIONS	1,455,000.00	2014/2015		1,455,000.00
LATITUDE AGENCIES	1,016,000.00	2014/2015		1,016,000.00
LEAMSOFT BUSINESS SOLUTION	317,060.00	2014/2015		317,060.00
LOBWAYS INVESTMENTS	87,700.00	2014/2015		87,700.00
M/S ALKIM GENERAL SUPPLIES	92,700.00	2014/2015		92,700.00
M/S AWAN GENERAL ENTERPRISES	33,550.00	2014/2015		33,550.00
M/S DOTS GENERAL MERCHANTS	268,000.00	2014/2015	268,000.00	-
M/S JERUMWASH ENTERPRISES	123,960.00	2014/2015	123,960.00	-
M/S JOCHANN ENTERPRISES	18,990.00	2014/2015	18,990.00	-

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

M/S KOKIDI ENTERPRISES LTD	342,160.00	2014/2015	342,160.00	-
M/S MAKITA AGENCIES LIMITED	297,600.00	2014/2015	297,600.00	-
MACRO INTEL SYSTEMS	459,400.00	2014/2015		459,400.00
MARABS AGENCIES	343,824.00	2014/2015		343,824.00
MASAKA ENTERPRISES	682,320.00	2014/2015		682,320.00
MENSA GENERAL SUPPLIES	354,500.00	2014/2015		354,500.00
MOUDOLEEN GENERAL MERCHANTS	360,000.00	2014/2015		360,000.00
MULTI-LINE MOTORS (K) LTD	27,000.00	2014/2015		27,000.00
MULTI-LINE MOTORS (K) LTD	80,525.00	2014/2015		80,525.00
MULTI-LINE MOTORS (K) LTD	136,000.00	2014/2015		136,000.00
MULTILINE MOTORS LTD	658,480.00	2014/2015		658,480.00
NAIROBI SPORTS HOUSE	564,880.00	2014/2015		564,880.00
NAIROBI SPORTS HOUSE	140,000.00	2014/2015		140,000.00
NAWANJO ENTERPRISES	68,312.00	2014/2015		68,312.00
NICKSHATON ENTERPRISES	447,580.00	2014/2015	447,580.00	-
PAMTECH SUPPLIES	124,000.00	2014/2015		124,000.00
PARELLEL SOLUTIONS	212,403.00	2014/2015		212,403.00
PATULA ENTERPRISES	245,000.00	2014/2015		245,000.00
PATULA ENTERPRISES	172,500.00	2014/2015		172,500.00

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

PINPAT INVESTMENT COMPANY LTD	389,000.00	2014/2015		389,000.00
REDLINS AGENCY	116,000.00	2014/2015	116,000.00	-
REX KIOSK	22,800.00	2014/2015	22,800.00	-
RONNIC ENTERPRISES	798,000.00	2014/2015	798,000.00	-
ROSS ENTERPRISES	486,255.00	2014/2015		486,255.00
RUNTIME COLOUR PRINTERS	175,000.00	2014/2015		175,000.00
SARITAH GENERAL MERCHANTS	371,000.00	2014/2015	371,000.00	-
SARITAH GENERAL MERCHANTS	272,500.00	2014/2015		272,500.00
SARITAH GENERAL MERCHANTS	272,500.00	2014/2015		272,500.00
SEBA- CARE AGENCIES	1,429,400.00	2014/2015		1,429,400.00
SEBA- CARE AGENCIES	891,900.00	2014/2015		891,900.00
SHELTERERAND COMMERCIAL AGENCIES	615,000.00	2014/2015	615,000.00	-
SOLOH WORLDWIDE INTERNATIONAL ENTERPRISES LTD	72,000.00	2013/2014		72,000.00
SPEEDPLUS AGENCIES	764,440.00	2014/2015		764,440.00
SYDEN SUPPLIERS	59,625.00	2014/2015		59,625.00
SYMATY DRAPERS	470,000.00	2014/2015		470,000.00
TAMA STATIONERS AND AGENCIES	282,320.00	2014/2015		282,320.00
TAMA STATIONERS AND AGENCIES	190,000.00	2014/2015	190,000.00	-
THE COPY CAT LTD	270,000.00	2013/2014	270,000.00	-

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

THREE RINGS CO.LTD	117,250.00	2014/2015		117,250.00
THREE RINGS COMPANY	210,000.00	2014/2015		210,000.00
THREE RINGS COMPANY	17,420.00	2014/2015		17,420.00
TORQUE AUTO SPARES	1,120,000.00	2014/2015	1,120,000.00	-
TOTAL KENYA	750,000.00	2014/2015		750,000.00
TOTAL KENYA LIMITED	41,200.00	2014/2015		41,200.00
TOWSON SUPPLIES ENTERPRISES	214,900.00	2014/2015	214,900.00	-
TRANSROAD GENERAL SUPPLIES	270,000.00	2014/2015	270,000.00	-
TUSKER MATTRESSES	63,910.00	2014/2015	63,910.00	-
URBAN APPARELLS	441,600.00	2014/2015		441,600.00
VANGUARD SUPPLIES	447,488.00	2014/2015		447,488.00
VENDUWA MERCHANTS	11,960.00	2014/2015	11,960.00	-
VINFACE GEN. AGENCIES	1,231,000.00	2014/2015	1,231,000.00	-
VIVIENNES SUPER FLORIST	89,050.00	2014/2015		89,050.00
VIVIENNES SUPER FLORIST	116,450.00	2014/2015		116,450.00
ZEPHAT INVESTMENTS	117,600.00	2014/2015	117,600.00	-
TOTAL FOR SUPPLY OF GOODS	62,771,410.00		21,420,208.00	41,351,202.00
PENDING ACCOUNTS PAYABLE SERVICES				

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

SUPPLY OF SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE 2015
KENYA NATIONAL SPORTS COUNCIL	272,800.00		272,800.00	-
KENYA NATIONAL SPORTS COUNCIL	3,407,877.20			3,407,877.20
EAST AFRICA MOTOR SPORTS CLUB	500,000.00	2011/2012		500,000.00
KENYA DARTS ASSOCIATION	56,950.00	2011/2012		56,950.00
KENYA SWIMMING FEDERATION	239,400.00	2011/2012		239,400.00
NATIONAL OLYMPIC COMMITTEE OF KENYA	375,000.00	2011/2012		375,000.00
YOUNG WOMEN CHRISTIAN ASSOCIATION	280,000.00	2011/2012		280,000.00
AFRICA ROLLER SKATING FEDERATION	244,000.00	2012/2013		244,000.00
KENYA DARTS ASSOCIATION	113,520.00	2012/2013		113,520.00
KENYA JUDO ASSOCIATION	1,339,654.00	2012/2013	1,339,654.00	-
KENYA LADIES GOLF UNION	500,000.00	2012/2013		500,000.00
KENYA MOTORSPORTS FEDERATION	50,000.00	2012/2013		50,000.00
KENYA NATIONAL SPORTS COUNCIL	195,500.00	2012/2013		195,500.00
KENYA NATIONAL SPORTS COUNCIL	600,000.00	2012/2013		600,000.00
KENYA SQUASH RACKETS	165,700.00	2012/2013		165,700.00
KENYA TAG OF WAR ASSOCIATION	80,500.00	2012/2013		80,500.00
ORANGE KENYA LTD	51,883.00	2012/2013		51,883.00

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

ST. JOHN COUNCIL OF KENYA	87,500.00	2012/2013	87,500.00	-
ATHLETICS KENYA	939,600.00	2013/2014		939,600.00
BOXING ASSOCIATION OF KENYA	1,477,050.00	2013/2014		1,477,050.00
BRITISH AIRWAYS	1,122,520.00	2013/2014		1,122,520.00
COMPUTER PRIDE	37,120.00	2013/2014		37,120.00
COMPUTER PRIDE	357,280.00	2013/2014		357,280.00
EASTERN & SOUTHERN AFRICAN MANAGEMENT INSTITUTE	192,500.00	2013/2014		192,500.00
JAMES MBURU NJUGUNA	96,000.00	2013/2014		96,000.00
K.I.E NACECE RESOURCE CENTRE	447,000.00	2013/2014		447,000.00
KENYA HOCKEY UNION	2,574,960.00	2013/2014		2,574,960.00
KENYA INSTITUTE OF PUBLIC POLICY RESEARCH AND ANALYSIS	9,996,800.00	2013/2014		9,996,800.00
KENYA JUDO ASSOCIATION	576,000.00	2013/2014		576,000.00
KENYATTA INTERNATIONAL SPORTS CENTRE	20,999,086.00	2013/2014		20,999,086.00
ONIWAL AGENCY	280,000.00	2013/2014		280,000.00
POSTAL CORPORATION OF KENYA	11,934,149.00	2013/2014		11,934,149.00
RABI HOTEL	1,305,000.00	2013/2014		1,305,000.00
URYSIA LTD	90,676.00	2013/2014	90,676.00	-
AFRICAN TOUCH SAFARIS	30,100.00	2014/2015		30,100.00
AFRICAN TOUCH SAFARIS	33,715.00	2014/2015		33,715.00

**MINISTRY OF SPORTS, CULTURE AND ARTS
 REPORTS AND FINANCIAL STATEMENT
 FOR THE YEAR ENDED JUNE 30, 2015**

AFRICAN TOUCH SAFARIS	34,140.00	2014/2015	34,140.00	-
AFRICAN TOUCH SAFARIS	44,890.00	2014/2015	44,890.00	-
AFRICAN TOUCH SAFARIS	63,500.00	2014/2015	63,500.00	-
AFRICAN TOUCH SAFARIS	76,930.00	2014/2015	76,930.00	-
AFRICAN TOUCH SAFARIS	147,360.00	2014/2015	147,360.00	-
AFRICAN TOUCH SAFARIS	192,000.00	2014/2015	192,000.00	-
AFRICAN TOUCH SAFARIS	702,130.00	2014/2015	702,130.00	-
AFRICAN TOUCH SAFARIS	861,320.00	2014/2015	861,320.00	-
AFRICAN TOUCH SAFARIS	1,452,430.00	2014/2015	1,452,430.00	-
AFRICAN TOUCH SAFARIS	2,790,710.00	2014/2015	2,790,710.00	-
AFRICAN TOUCH SAFARIS	13,340.00	2014/2015	13,340.00	-
AFRICAN TOUCH SAFARIS	40,620.00	2014/2015	40,620.00	-
AFRICAN TOUCH SAFARIS	839,200.00	2014/2015	839,200.00	-
AIRWAYS TOURS AND TRAVEL LTD	1,047,000.00	2014/2015	1,047,000.00	-
AIRWAYS TOURS AND TRAVEL LTD	349,500.00	2014/2015		349,500.00
AMAZON MOTORS LTD	569,630.00	2014/2015		569,630.00
AMPEX OUTFITTERS	960,000.00	2014/2015		960,000.00
APEX SECURITY SERVICES	100,800.00	2014/2015		100,800.00
APPEX SECURITY SERVICES	151,200.00	2014/2015	151,200.00	-

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

BENYTONENTERPRISES	499,700.00	2014/2015	499,700.00	-
BRIAKAN MILENNIUM AGENCIES	135,000.00	2014/2015	135,000.00	-
BROADLINK GENERAL MEARCHANTS	690,565.20	2014/2015		690,565.20
CASH WARDS	59,225,000.00	2014/2015		59,225,000.00
CHARNA ENTERPRISES	370,000.00	2014/2015		370,000.00
CMC MOTORS	32,260.99	2014/2015		32,260.99
CMC MOTORS	54,973.73	2014/2015		54,973.73
CMC MOTORS	82,714.00	2014/2015		82,714.00
CMC MOTORS	104,987.19	2014/2015		104,987.19
CMC MOTORS	116,316.00	2014/2015		116,316.00
CMC MOTORS	304,262.14	2014/2015		304,262.14
CMC MOTORS	242,261.00	2014/2015	242,261.00	-
CUE-BAR COMMUNICATIONS	292,320.00	2014/2015	292,320.00	-
DANMO PRODUCTS	494,040.00	2014/2015		494,040.00
DANMO PRODUCTS	736,060.40	2014/2015		736,060.40
EASTERN COMTEC	91,499.20	2014/2015		91,499.20
EASTERN COMTEC	70,250.00	2014/2015		70,250.00
EASTERN COMTEC	70,250.00	2014/2015		70,250.00
EASTERN COMTEC	70,250.00	2014/2015		70,250.00

**MINISTRY OF SPORTS, CULTURE AND ARTS
 REPORTS AND FINANCIAL STATEMENT
 FOR THE YEAR ENDED JUNE 30, 2015**

EASTERN COMTEC	70,250.00	2014/2015		70,250.00
EASTERN COMTEC	70,250.00	2014/2015		70,250.00
EVARONO SUPPLIES	14,964.00	2014/2015		14,964.00
EXIMINUS ENTERPRISES	498,000.00	2014/2015	498,000.00	-
FINE TOUCH COMMUNICATION	500,000.00	2014/2015	500,000.00	-
FUNAN CONSTRUCTION CO. LTD	236,130.00	2014/2015		236,130.00
GEN RTD JACKSON TUWEI	40,000.00	2014/2015		40,000.00
GENERAL MOTORS EA LTD	326,412.00	2014/2015		326,412.00
GENERAL MOTORS EA LTD	342,057.00	2014/2015		342,057.00
GENERATIONS HOUSE	823,507.00	2014/2015		823,507.00
GREENBAY TOURS & TRAVEL	230,000.00	2014/2015	230,000.00	-
GREENBAY TOURS & TRAVEL	63,000.00	2014/2015	63,000.00	-
GREENBAY TOURS & TRAVEL	140,000.00	2014/2015		140,000.00
GREENBAY TOURS & TRAVEL	120,000.00	2014/2015	120,000.00	-
GREENBAY TOURS & TRAVEL	6,556,000.00	2014/2015	6,556,000.00	-
GREENBAY TOURS AND TRAVEL	180,000.00	2014/2015		180,000.00
GREENBAY TOURS AND TRAVEL	200,000.00	2014/2015		200,000.00
GREENBAY TOURS AND TRAVEL	270,800.00	2014/2015		270,800.00
GREENBAY TOURS AND TRAVEL	1,350,000.00	2014/2015		1,350,000.00

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

GUNGA SERVICES LTD	376,760.00	2014/2015		376,760.00
HAGA KAREMO COMPANY LTD	25,300.00	2014/2015	25,300.00	-
HAGA KAREMO COMPANY LTD	26,000.00	2014/2015	26,000.00	-
HAGA KAREMO COMPANY LTD	32,500.00	2014/2015		32,500.00
HAGA KAREMO COMPANY LTD	38,600.00	2014/2015		38,600.00
HAGA KAREMO COMPANY LTD	115,950.00	2014/2015		115,950.00
HAGA KAREMO COMPANY LTD	161,250.00	2014/2015		161,250.00
HILTON HOTEL	104,000.00	2014/2015	104,000.00	-
INDUSTRIAL AND COMMERCIAL DEVELOPMENT CORPORATION	407,160.00	2014/2015	407,160.00	-
INDUSTRIAL AND COMMERCIAL DEVELOPMENT CORPORATION	407,160.00	2014/2015	407,160.00	-
INDUSTRIAL AND COMMERCIAL DEVELOPMENT CORPORATION	407,160.00	2014/2015	407,160.00	-
INDUSTRIAL AND COMMERCIAL DEVELOPMENT CORPORATION	1,893,079.19	2014/2015		1,893,079.19
INTERCONTINENTAL NAIROBI	114,500.00	2014/2015		114,500.00
JEB MOTORS	108,500.00	2014/2015	108,500.00	-
JEB MOTORS	105,500.00	2014/2015	105,500.00	-
JEB MOTORS	118,500.00	2014/2015		118,500.00
JUMO ENTERPRISES	142,073.00	2014/2015		142,073.00
JUMO ENTERPRISES	142,073.00	2014/2015		142,073.00

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

K.N.L.S	3,242,225.00	2014/2015		3,242,225.00
K.P.L.C	112,000.50	2014/2015		112,000.50
K.P.L.C	10,020.10	2014/2015	10,020.10	-
KAROZA AGENCIES	243,552.00	2014/2015		243,552.00
KENYA FILM CLASSIFICATION BOARD	6,686,833.00	2014/2015		6,686,833.00
KENYA FILM CLASSIFICATION BOARD	2,000,000.00	2014/2015		2,000,000.00
KENYA FILM CLASSIFICATION BOARD	2,470,326.00	2014/2015		2,470,326.00
KENYA INSTITUTE OF HIGHWAY AND BUILDING TECHNOLOGY	47,600.00	2014/2015	47,600.00	-
KENYA POWER AND LIGHTING CO.LTD	160,741.50	2014/2015	160,741.50	-
KENYA POWER AND LIGHTING CO.LTD	164,538.50	2014/2015	164,538.50	-
KENYA POWER AND LIGHTING CO.LTD	172,448.30	2014/2015	172,448.30	-
KENYA POWER AND LIGHTING CO.LTD	382,537.00	2014/2015	382,537.00	-
KENYA WILDLIFE SERVICE	163,946.00	2014/2015	163,946.00	-
KENYA WILDLIFE SERVICE	672,796.00	2014/2015	672,796.00	-
KENYA WILDLIFE SERVICE	514,372.00	2014/2015	514,372.00	-
KIE NACECE RESOURCE CENTRE	447,000.00	2014/2015		447,000.00
KIVU RETREAT	1,174,400.00	2014/2015	1,174,400.00	-
KNIGHT FRANK	974,284.00	2014/2015	974,284.00	-
M/S APEX SECURITY SERVICE LTD	201,600.00	2014/2015		201,600.00

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

M/S HAGA KAREMO COMPANY LTD	230,000.00	2014/2015		230,000.00
M/S JIMMON SERVICES	315,000.00	2014/2015	315,000.00	-
M/S JIMMON SERVICES	630,000.00	2014/2015	630,000.00	-
M/S JIMMON SERVICES	945,000.00	2014/2015		945,000.00
M/S LONGROCK TOURS AND TRAVEL LTD	110,895.00	2014/2015	110,895.00	-
M/S N.W REALITE LTD	377,575.00	2014/2015	377,575.00	-
M/S N.W REALITE LTD	468,181.00	2014/2015		468,181.00
M/S NAIROBI CITY WATER AND SEWAGE COMPANY LTD	15,050.65	2014/2015	15,050.65	-
M/S NAIROBI CITY WATER AND SEWAGE COMPANY LTD	7,036.85	2014/2015	7,036.85	-
M/S NAIROBI CITY WATER AND SEWAGE COMPANY LTD	22,893.95	2014/2015	22,893.95	-
M/S NATIONAL MEDIA GROUP LTD	352,872.00	2014/2015		352,872.00
M/S NATIONAL SOCIAL SECURITY FUND	728,144.80	2014/2015		728,144.80
M/S STANDARD GROUP LTD	180,000.00	2014/2015		180,000.00
M/S STEJAPAT ENTERPRISES	674,000.00	2014/2015	674,000.00	-
M/S TELCOM KENYA LTD	4,526.10	2014/2015	4,526.10	-
M/S TELCOM KENYA LTD	6,304.00	2014/2015	6,304.00	-
M/S THE STAR	178,000.00	2014/2015		178,000.00
MACRO-INTEL SYSTEMS	918,800.00	2014/2015		918,800.00
MARIDADI PIX LTD		2014/2015		

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

	11,600.00			11,600.00
MAVUNO (K) AUTOMASTERS	253,500.00	2014/2015		253,500.00
MAVUNO AUTOMASTER	34,162.00	2014/2015		34,162.00
MAVUNO AUTOMASTER	134,200.00	2014/2015		134,200.00
MICROFILM EQUIPMENT	660,000.00	2014/2015		660,000.00
MICROFILM EQUIPMENT	660,000.00	2014/2015		660,000.00
MICROFILM EQUIPMENT LTD	660,000.00	2014/2015		660,000.00
MILJOS SERVICES	354,600.00	2014/2015	354,600.00	-
MINTLAND INVESTMENTS	490,000.00	2014/2015		490,000.00
MOBICOMP SOLUTIONS	30,000.00	2014/2015		30,000.00
MOKEJOY ENTRPRISES	181,495.00	2014/2015	181,495.00	-
MOMBASA BEACH HOTEL	173,038.00	2014/2015	173,038.00	-
MORAGIE AUTO AND SUPPLIES	13,572.00	2014/2015		13,572.00
MORAGIE AUTO AND SUPPLIES	28,700.00	2014/2015		28,700.00
MORAGIE AUTO AND SUPPLIES	57,650.00	2014/2015		57,650.00
MORMICH SUPPLIERS	498,000.00	2014/2015	498,000.00	-
N.Y.S MECHANICAL AND TRANSPORT FUND	116,600.00	2014/2015	116,600.00	-
NACADA	2,000.00	2014/2015		2,000.00
NATION MEDIA GROUP	723,840.00	2014/2015		723,840.00

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

NATION MEDIA GROUP	860,720.00	2014/2015		860,720.00
NATION MEDIA GROUP	2,354,800.00	2014/2015		2,354,800.00
NATIONAL MUSEUMS OF KENYA	33,000,000.00	2014/2015		33,000,000.00
NATIONAL OLYMPICS COMMITTEE	280,876.00	2014/2015		280,876.00
NATIONAL SOCIAL SECURITY FUND NAIROBI	2,504,208.00	2014/2015	2,504,208.00	-
NATIONAL SOCIAL SECURITY FUND NAIROBI	12,179,878.00	2014/2015		12,179,878.00
NATIONAL SPORTS FUND	150,000,000.00	2014/2015		150,000,000.00
NDENGA INVESTMENT	127,000.00	2014/2015		127,000.00
NDENGA INVESTMENT	45,525.00	2014/2015		45,525.00
NDENGA INVESTMENT	58,510.00	2014/2015		58,510.00
NDENGA INVESTMENT	642,099.00	2014/2015	642,099.00	-
NDENGA INVESTMENT	642,099.00	2014/2015		642,099.00
NDENGA INVESTMENT	642,099.00	2014/2015		642,099.00
NDENGA INVESTMENT	370,000.00	2014/2015		370,000.00
NDENGA INVESTMENTS	140,673.75	2014/2015	140,673.75	-
NDENGA INVESTMENTS	57,609.25	2014/2015		57,609.25
NDENGA INVESTMENTS	140,673.75	2014/2015		140,673.75
NDENGA INVESTMENTS	167,436.75	2014/2015		167,436.75
NDENGA INVESTMENTS	41,802.50	2014/2015		41,802.50

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

NDENGA INVESTMENTS	49,232.50	2014/2015		49,232.50
NDENGA INVESTMENTS	519,896.00	2014/2015		519,896.00
NDENGA INVESTMENTS	889,596.00	2014/2015		889,596.00
NDENGA INVESTMENTS	889,596.00	2014/2015		889,596.00
NDENGA INVESTMENTS	78,141.00	2014/2015		78,141.00
NSSF NRB	1,568,000.00	2014/2015		1,568,000.00
OARTIS CREATIVE	442,280.00	2014/2015		442,280.00
OLYMPIC BOXING ASSOCIATION	114,000.00	2014/2015		114,000.00
OSTEO CLINIC	4,949,380.00	2014/2015		4,949,380.00
PAGO AIRWAYS TRAVEL SERVICES	163,375.00	2014/2015		163,375.00
PAGO AIRWAYS TRAVEL SERVICES	127,420.00	2014/2015		127,420.00
PAGO AIRWAYS TRAVEL SERVICES	177,970.00	2014/2015		177,970.00
PAGO AIRWAYS TRAVEL SERVICES	2,543,320.00	2014/2015	2,543,320.00	-
PAGO AIRWAYS TRAVEL SERVICES	182,800.00	2014/2015		182,800.00
PAGO AIRWAYS TRAVEL SERVICES	937,520.00	2014/2015		937,520.00
PAGO AIRWAYS TRAVEL SERVICES	1,493,710.00	2014/2015		1,493,710.00
PAGO AIRWAYS TRAVEL SERVICES	2,066,150.00	2014/2015	2,066,150.00	-
PAGO AIRWAYS TRAVEL SERVICES	37,635.00	2014/2015	37,635.00	-
PAGO AIRWAYS TRAVEL SERVICES	47,395.00	2014/2015	47,395.00	-

MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015

PAGO AIRWAYS TRAVEL SERVICES	253,780.00	2014/2015	253,780.00	-
PAGO AIRWAYS TRAVEL SERVICES	269,680.00	2014/2015	269,680.00	-
PAGO AIRWAYS TRAVEL SERVICES	499,925.00	2014/2015	499,925.00	-
PAGO AIRWAYS TRAVEL SERVICES	799,620.00	2014/2015	799,620.00	-
PAGO AIRWAYS TRAVEL SERVICES	891,480.00	2014/2015	891,480.00	-
PAGO AIRWAYS TRAVEL SERVICES	998,550.00	2014/2015	998,550.00	-
PAGO AIRWAYS TRAVEL SERVICES	1,710,590.00	2014/2015	1,710,590.00	-
PAGO AIRWAYS TRAVEL SERVICES	1,784,160.00	2014/2015	1,784,160.00	-
PAGO AIRWAYS TRAVEL SERVICES	1,796,450.00	2014/2015	1,796,450.00	-
PAGO AIRWAYS TRAVEL SERVICES	2,381,820.00	2014/2015	2,381,820.00	-
PAGO AIRWAYS TRAVEL SERVICES	3,122,550.00	2014/2015	3,122,550.00	-
PAGO AIRWAYS TRAVEL SERVICES	3,289,650.00	2014/2015	3,289,650.00	-
PAGO AIRWAYS TRAVEL SERVICES	7,025,165.00	2014/2015	7,025,165.00	-
PAGO AIRWAYS TRAVEL SERVICES	28,265.00	2014/2015		28,265.00
PAGO AIRWAYS TRAVEL SERVICES	5,998,680.00	2014/2015	5,998,680.00	-
RAYDOLL TOURS AND TRAVEL	179,340.00	2014/2015		179,340.00
RAYDOLL TOURS AND TRAVEL	321,430.00	2014/2015	321,430.00	-
RAYDOLL TOURS AND TRAVEL	352,960.00	2014/2015	352,960.00	-
RAYDOLL TOURS AND TRAVEL	986,480.00	2014/2015	986,480.00	-

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

RAYDOLL TOURS AND TRAVEL	1,489,115.00	2014/2015	1,489,115.00	-
RAYDOLL TOURS AND TRAVEL	68,615.00	2014/2015	68,615.00	-
RAYDOLL TOURS AND TRAVEL	237,085.00	2014/2015	237,085.00	-
RAYDOLL TOURS AND TRAVEL	258,860.00	2014/2015	258,860.00	-
RAYDOLL TOURS AND TRAVEL	864,650.00	2014/2015	864,650.00	-
RAYDOLL TOURS AND TRAVEL	1,145,400.00	2014/2015		1,145,400.00
RAYDOLL TOURS AND TRAVEL	2,024,785.00	2014/2015	2,024,785.00	-
RAYDOLL TOURS AND TRAVEL	20,337,801.00	2014/2015	20,337,801.00	-
ROVER LAND AUTO CARE	39,788.00	2014/2015		39,788.00
ROVER LAND AUTO CARE	64,380.00	2014/2015		64,380.00
ROVER LAND AUTO CARE	168,200.00	2014/2015		168,200.00
ROVER LAND AUTO CARE	357,280.00	2014/2015		357,280.00
SAFARICOM LIMITED	4,399.30	2014/2015		4,399.30
SAFARICOM LIMITED	35,000.00	2014/2015		35,000.00
SAMORA ENT	28,478.00	2014/2015		28,478.00
SAMORA ENT	148,190.00	2014/2015		148,190.00
SANLA ENTERPRISES	363,000.00	2014/2015	363,000.00	-
SARAWET AGENCIES	679,000.00	2014/2015		679,000.00
SPORTS STADIA MANAGEMENT BOARD	25,000,000.00	2014/2015		25,000,000.00

MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015

SPORTS STADIA MANAGEMENT BOARD	20,535,800.00	2014/2015		20,535,800.00
SPORTS STADIA MGT	540,000.00	2014/2015		540,000.00
ST. MARKS TEACHERS COLLEGE	306,000.00	2014/2015	306,000.00	-
SUPERBROOM SERVICES LTD	126,000.00	2014/2015	126,000.00	-
SUPERBROOM SERVICES LTD	252,000.00	2014/2015	252,000.00	-
TAMARIND MANAGEMENT	192,740.00	2014/2015	192,740.00	-
TECHNO BRAIN	34,800.00	2014/2015		34,800.00
TECHNO BRAIN	34,800.00	2014/2015		34,800.00
TELKOM KENYA LTD	1,816.00	2014/2015	1,816.00	-
TELKOM KENYA LTD	23,114.00	2014/2015	23,114.00	-
TELKOM KENYA LTD	21,094.00	2014/2015	21,094.00	-
TELKOM KENYA LTD	28,798.00	2014/2015	28,798.00	-
THE DIRECTOR KNLS	2,500,000.00	2014/2015		2,500,000.00
THE KENYA CULTURAL CENTRE	20,000,000.00	2014/2015	20,000,000.00	-
THE NATIONAL BOOK DEVELOPMENT	20,000.00	2014/2015	20,000.00	-
THE STANDARD GROUP	27,840.00	2014/2015		27,840.00
THE STANDARD GROUP	180,000.00	2014/2015		180,000.00
THE STANDARD GROUP	6,782,758.00	2014/2015		6,782,758.00
THE STANDARD GROUP	835,200.00	2014/2015		835,200.00

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

TOYOTA KENYA LTD	139,503.00	2014/2015		139,503.00
TRAVEL PLAZA	23,541,600.00	2014/2015	23,541,600.00	-
UNESCO-KENYA COMMERCIAL BANK	78,864.00	2014/2015	78,864.00	-
URYSIA LTD	212,896.20	2014/2015		212,896.20
VIVIENNES SUPER FLORISTS	385,550.00	2014/2015		385,550.00
WAMERA AUTO AND MECHANICAL ENG. WORKS	15,660.00	2014/2015		15,660.00
WAMERA AUTO AND MECHANICAL ENG. WORKS	29,300.00	2014/2015		29,300.00
WAMERA AUTO AND MECHANICAL ENG. WORKS	288,575.00	2014/2015		288,575.00
WAMERA AUTO AND MECHANICAL ENG. WORKS	245,786.00	2014/2015		245,786.00
WAMERA AUTO AND MECHANICAL ENG. WORKS	68,786.00	2014/2015		68,786.00
WAMERA AUTO AND MECHANICAL ENG. WORKS	219,786.00	2014/2015		219,786.00
WAMORA AUTO	89,274.00	2014/2015		89,274.00
YMCA NAIROBI SOUTH	962,800.00	2014/2015		962,800.00
TOTAL FOR SUPPLY OF SERVICES	569,274,309.49		139,599,546.70	429,674,762.79
GRAND TOTAL – PENDING BILLS	632,045,719.49		161,019,754.70	471,025,964.79

**MINISTRY OF SPORTS, CULTURE AND ARTS
REPORTS AND FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2015**

ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comment
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1. National Museums of Kenya	Grant					21,620,000	
2. Kenya National Library Services	Grant					23,600,000	
3. Kenya School of Government	Courses for officers					205,320	
4. DC Machakos	Funds for public trustee					33,210	
5. DC Kisii	Funds for public trustee					16,520	
6. Kenya Institute of Highways & Buildings Technology	Officers refresher course					80,640	
Total						45,555,690	

MINISTRY OF SPORTS, CULTURE AND ARTS
 REPORTS AND FINANCIAL STATEMENT
 FOR THE YEAR ENDED JUNE 30, 2015

ANNEX: 3 SUMMARY OF FIXED ASSETS REGISTER 2014/2015

ASSET CLASS		Historical Costs	Historical Costs
		2014 - 2015	2013-2014
		KSHS.	KSHS.
BUILDINGS AND STRUCTURES		975,675,000.00	579,626,534.70
INTAGIBLE ASSETS		14,315,362.00	3,033,020.00
OTHER MACHINERY AND EQUIPMENT		2,319,311.00	16,879,309.50
ICT EQUIPMENT, FURNITURE AND FITTINGS		17,108,403.00	34,371,298.00
TOTAL		1,009,418,076.00	633,910,162.20

