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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR SPORTS**

**FOR THE YEAR  
ENDED 30 JUNE, 2022**

THE NATIONAL ASSEMBLY  
DATE: 19 APR 2023 DAY: WEDNESDAY  
DEPUTY MAJORITY LEADER  
[Signature]



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
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**MINISTRY OF SPORTS, CULTURE AND HERITAGE  
STATE DEPARTMENT FOR SPORTS**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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**STATE DEPARTMENT FOR SPORTS**

*Annual Report and Financial Statements for the year ended 30th June 2022*

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# STATE DEPARTMENT FOR SPORTS

## *Annual Report and Financial Statements for the year ended 30th June 2022*

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## 1. KEY STATE DEPARTMENT FOR SPORTS INFORMATION AND MANAGEMENT

### a) Background information

The State Department for Sports is one of the two State Departments in the Ministry of Sports, Culture and Heritage established through the Executive Order No. 1 of June 2018. The Ministry comprises of the State Department for Sports and the State Department for Culture and Heritage. At cabinet level, the State Department for Sports is represented by the Cabinet Secretary for Sports, Culture and Heritage, who is responsible for the general policy and strategic direction of the Ministry.

The State Department for Sports has two technical Departments and four Semi-Autonomous Government Agencies (SAGAs). The Departments were: the Sports Department and the Office of Sports Registrar. The four SAGAs in State Department for Sports are: Sports Kenya (SK), Kenya Academy of Sports (KAS), Sports, Arts and Social Development Fund (SASDF) and Anti-Doping Agency of Kenya (ADAK).

### 1.1 Vision and Mission of the State Department

#### i. Vision

To be a global leader in promotion and development of Sports.

#### ii. Mission

To develop and promote the sports industry through provision of world class sports facilities, nurturing of sports talent and enhancement of clean competitive sport for socio-economic development.

### 1.2 Strategic Objectives of the State Department

- (i) To undertake policy, legal and institutional reforms in order to facilitate implementation of the state Department mandate and functions;
- (ii) To promote sporting activities for national identity, pride, integration and cohesion;
- (iii) To harness, develop, preserve and promote Kenya's sporting heritage;
- (iv) To build adequate capacity to enhance provision of quality and efficient services and enhance the image of the state department.

### 1.3 Mandate of the State Department

According to the Executive Order No. 1 of 2018 the mandate of the State Department was as follows:

- Development, management and Implementation of Sports Policy.
- Enforcement and implementation of the World Anti-Doping Code and Convention against Doping.
- Promotion and co-ordination of sports training and education.
- Regulation of Sports.
- Spearhead expansion of sports industry for sustainable livelihood.
- Establishment and management of sports academies to nurture talent.
- Develop, promote and coordinate sports facilities.

### 1.4 Core Functions

Arising from this Mandate, the core functions are:

- (a) Formulation of policies on the Sports Industry.
- (b) Coordination, facilitation and harmonization of activities of the Sports sector.
- (c) Development, promotion, and preservation of Kenya's Sports Heritage

### 1.5 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.
- 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.

## STATE DEPARTMENT FOR SPORTS

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### b) Key Management

The State Department for Sports' day-to-day management is under the following key organs:

- Office of the Cabinet Secretary
- Office of the Principal Secretary
- Director of Sports Department
- Office of the Sports Registrar
- Administration office
- Other Support Departments

### c) Fiduciary Management

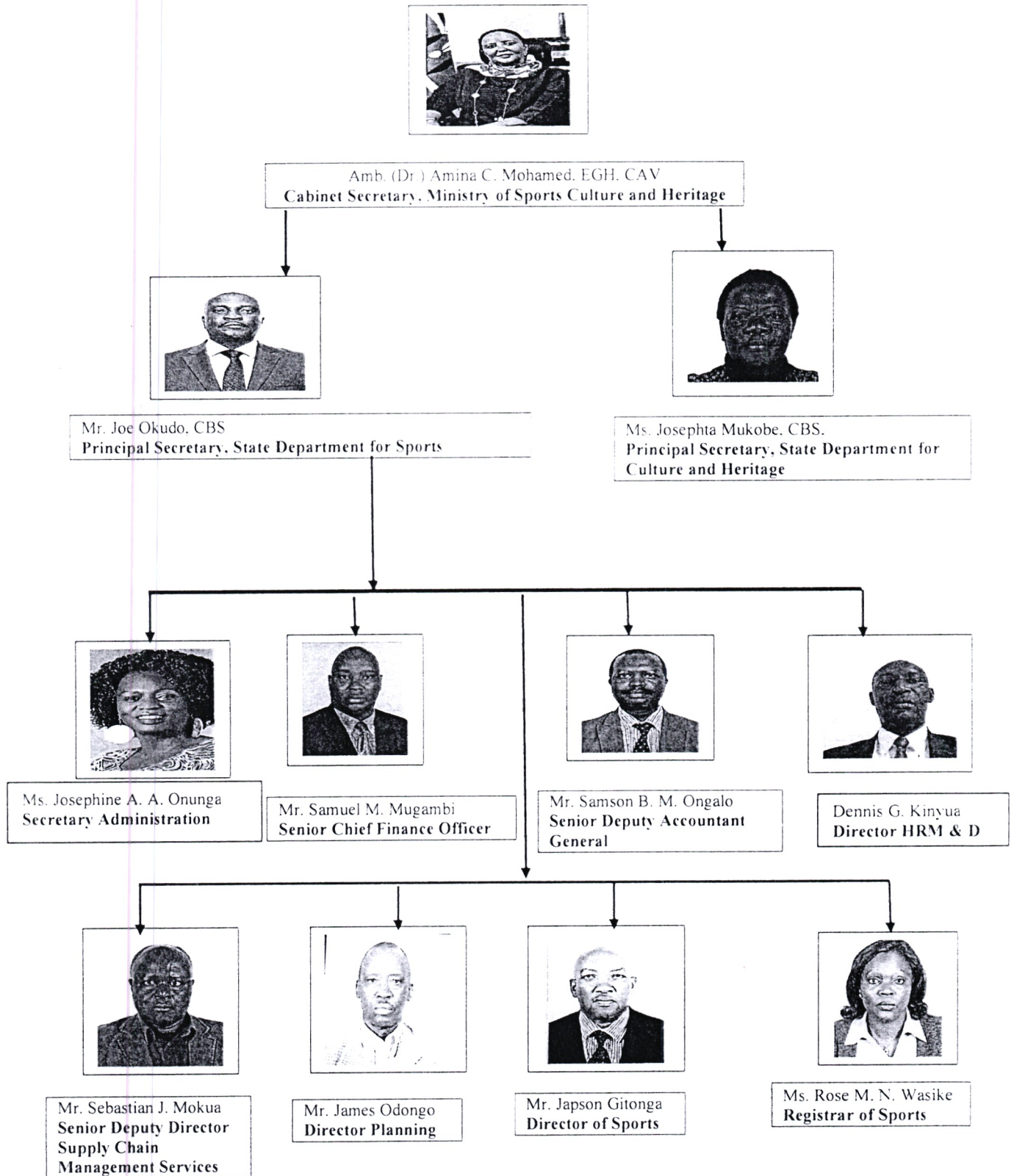
The key management personnel who held office during the financial year ended 30<sup>th</sup> June, 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Sports, Culture and Heritage	Amb. (Dr.) Amina C. Mohamed, EGH, CAV
2.	Principal Secretary, State Department for Sports	Mr. Joe R. Okudo, CBS
3.	Secretary Administration	Ms. Josephine A. A. Onunga
4.	Senior Chief Finance Officer	Mr. Samuel M. Mugambi
5.	Senior Deputy Accountant General	CPA Samson B. M. Ongalo
6.	Senior Deputy Director - Supply Chain Management Services	Mr. Sebastian J. Mokuia
7.	Director Human Resource Management & Development	Mr. Dennis G. Kinyua
8.	Director Planning	Mr. James Odongo

**STATE DEPARTMENT FOR SPORTS**

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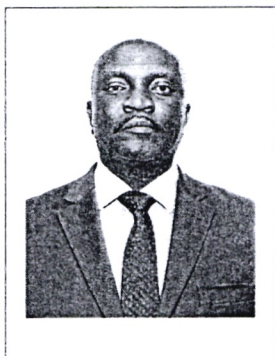
*Fiduciary management (continued)*



*Fiduciary management (continued)*

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

Amb. (Dr.) Amina Chawahir Mohamed, EGH, CAV is a renowned diplomat, lawyer and negotiator serving as the Cabinet Secretary for Sports Culture and Heritage. She previously served as the Cabinet Secretary for Education (2018- 2019) and Cabinet Secretary for Foreign Affairs and International Trade (2013-2018). Amb. Mohamed's long and distinguished career spans over thirty years with experience in domestic and international apex decision-making positions. Amb. Mohamed served as Kenya's Ambassador and Permanent Representative to the United Nations in Geneva between 2000 and 2006. In 2008, she was appointed Permanent Secretary in the Ministry of Justice and Constitutional Affairs, where she played a key role midwifing the Constitution of Kenya, 2010. In 2011, she joined the United Nations as Assistant Secretary General and Deputy Executive Director of the United Nations Environment Programme (UNEP). She has also held other high-level international leadership positions in various organisations including: WTO, WIPO, ILO, WHO, UNCTAD, UNHCR and UNAIDS. Amb Mohamed holds Bachelors and Masters Degrees in International Law from the University of Kiev, Ukraine and Post-Graduate Diplomas from the Diplomatic Studies Institute, University of Oxford and the Kenya School of Law.



Mr. Joe R. Okudo, CBS  
Principal Secretary  
State Department for Sports

Mr. Joe Okudo joined the Ministry of Sports, Culture and Heritage on 14<sup>th</sup> January, 2020 as the Principal Secretary for State Department for Sports. He is the Accounting Officer for the State Department for Sports. He is responsible for Implementation of government policies on both finance and procurement.

Prior to joining the Public Service, he worked with the Danish Embassy in Kenya (Danida) from 2002 – 2014 where he held several senior positions. The positions included, Business to Business Programme; Business Sector Programme Support Manager, Team Leader of the Private Sector Development Support Programme and Global Green Growth Forum (3GF) Coordinator.

Mr. Joe Okudo holds a Bachelor of Arts Degree from the University of Nairobi and a Masters Degree in Business Administration (MBA) from Copenhagen Business School/Inorero University.

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Ms. Josephine A. A. Onunga  
Secretary Administration

Josephine A. A Onunga is the Secretary Administration in the State Department of Sports. She is the Head of Administration and Support Services in the Department, responsible to the Principal Secretary for the overall management and administration including co-ordination of delegated programs and efficient management of resources of the State Department for Sports.

She is a long serving carrier Civil Servant in National Government Administration for over 27 years. Started working as a Marketing Executive with British American Insurance Company (BRITAK), trained and worked in Marketing from 1992 up to 1994 when she was recruited in Public Service.

She joined the Public Service of Kenya, in the Office of the President as an Assistant Secretary/District Officer in 1994 and has served both in Central Government and field Administration. In 2007, was promoted to District Commissioner where she served in various Districts. In 2014, was promoted to County Commissioner and served in several counties up to March, 2018 when she was transferred to Central Government as Secretary Administration where she is serving to date.

In Central Government, she worked at the State Department of Industry, State Department of Shipping and /Maritime and currently serving at State Department of Sports in the same capacity.

Josephine A. A Onunga holds Bachelor of Arts Degree in Economics, Public Administration and Political Science from Osmania University, Hyderabad, India.



Mr. Samuel M. Mugambi  
Senior Chief Finance  
Officer



Mr. Mugambi holds a Master of Business Administration (Finance) Degree from Maastricht School of Management and a Bachelor of Commerce Degree from University of Nairobi.

He has a wealth of experience in finance, resource mobilization, project liaison among others. Mr. Mugambi currently serves as the Senior Chief Finance Officer with the State department for Sports. He has previously served in various capacities including Senior Chief Finance Officer, at the Ministry of Education, Head of Finance Department at State House Nairobi, Senior Project Liaison and Administrative Officer at Central Kenya Dry Area IFAD funded project (Ministry of Planning and National Development), Resource Mobilization Officer at the Ministry of Finance, Monopolies and Competition Authorities Officer with the Ministry of Finance and Procurement and Logistics Manager with the Ministry of Health.

In addition, he has been appointed to represent various Ministries in SAGAs Boards Such as Safari Rally, Anti-Doping Agency of Kenya (ADAK), University Fund Board, Higher Education Loans Board, and Jaramogi Oginga Odinga University of Science and Technology. He is an alternate director representing the Office the Principal Secretary, State department for Sports.

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 <p>CPA Samson B. M. Ongalo <b>Senior Deputy Accountant General</b></p>	<p>Mr. Samson B. M. Ongalo joined the State Department for Sports in September, 2021 as the Head of the Accounting Unit. He holds a Masters Degree in Business Administration (Finance) from the University of Nairobi, a Bachelor of Commerce degree (Accounting) from Catholic University of East Africa; as well as being a Certified Public Accountant of Kenya (CPA (K)). He has over 20 years' working experience in government as an Accountant.</p>
 <p>Mr. Dennis G. Kinyua <b>Director – HRM &amp; D</b></p>	<p>Mr. Dennis G. Kinyua joined the State Department for Sports on 22<sup>nd</sup> June, 2020 as the Director HRM &amp; D. He is responsible to the Accounting Officer for effective Discharge of Human Resource matters. He has over twenty (26) years' experience in Human Resource Management and Development (HRM&amp;D). He holds a Bachelor of Arts Degree from the University of Nairobi and Postgraduate Diploma in HRM&amp;D. He is a Member of the Institute of HRM.</p>
 <p>Mr. James Odongo <b>Director – CPPMU</b></p>	<p>Mr. James Odongo is the Director of Planning in the State Department. He joined the Government on 25<sup>th</sup> March, 1991 and posted at the County level and National Government. In 2009, he was transferred to Central Government and posted in the Office of Vice President and Ministry of Home Affairs. Later he was promoted as Chief Economist and transferred to Ministry of Sports, Culture and Heritage. He was promoted to the position of Director of Planning in July 2020.</p> <p>Mr. James Odongo holds a Bachelor of Arts (Economics) from the University of Nairobi, Master's Degree in Economic Policy Management from Makerere University Kampala, Uganda. As the head of Planning, he is responsible for Monitoring and Evaluation of programmes and projects. He coordinates the Performance Contract activities for State Department for Sports.</p>
 <p>Mr. Sebastian Mokua <b>Director – SCMS</b></p>	<p>Mr. Sebastian John Mokua is a Senior Deputy Director, Supply Chain Management Services. He heads the Supply Chain Management Services Unit in the State Department for Sports. Mr. Mokua joined the State Department in mid-September, 2021. He holds a Masters Degree in Business Administration (MBA). Mr. Mokua Coordinates the Supply Chain Management Services and is the Principal Advisor to the Accounting Officer on Procurement matters.</p>

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**Ms. Rose M. N. Wasike**  
**Registrar of Sports**

Ms. Rose Wasike was appointed as the Sports Registrar in the Ministry of Sports, Culture and Heritage in April, 2014. She holds a Master degree in Women's Law (MA) from the University of Zimbabwe, a Postgraduate Diploma in Law from The Kenya School of Law, this qualified her as an advocate of the high court of Kenya. She also has a Postgraduate Diploma in International Labour Standards from the International Labour Organization Training Centre, Turin-Italy. Ms. Wasike has previously served in various capacities in the Public Service, such as: The Acting Registrar, Industrial Court of Kenya, Deputy Registrar (Legal) of the Industrial Court of Kenya, Senior Labour Officer (Senior Legal Officer), Labour Officer (Legal Officer) in the Ministry of Labour.



**Mr. Japson G. Gitonga**  
**Director of Sports**

Mr. Japson Gerald Gitonga was appointed as the Ag. Commissioner of Sports on 16<sup>th</sup> March, 2018; a position he held until 25<sup>th</sup> May, 2021 when he was appointed as the Director of Sports. He is responsible to the Accounting Officer for providing technical advice on sports and recreation activities in the country. He holds a Bachelor of Education (Arts) degree from Kenyatta University and ongoing Master of Science degree in Leisure and Recreation Management at Kenyatta University. He has over thirty (30) years' experience in sports training, management and administration, having served as the Director of Kenya National Sports Institute (now Kenya Academy of Sports), Ag. Assistant Director at the National Youth Talent Academy, Provincial Director of Sports, District Sports Officer and Physical Education Tutor/Teacher.

### **d) Fiduciary Oversight Arrangements**

#### **I. Audit Committee**

The committee is responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury.
- Reviewing and making recommendations on management programs established, to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.
- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge, skills, experience and each contributes independent knowledge and judgement to the committee discussions:

1. John Longacha Ejore (Ag. Chair)
2. Gabriel Ouko (Member)
3. John Matagaro (Treasury representative)

On appointment, each committee member is provided with a comprehensive and tailored induction process covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations. All committee members are required to re-submit themselves for re-appointment after expiry of their term.

**The main functions of the audit committee include:**

- Address audit issues raised by both the Internal and External auditors;
- Assist the Accounting officer in enhancing oversight, governance, enforcement, and compliance with internal and external audit findings and recommendations;
- Resolve unsettled and unimplemented Public Accounts Committees' recommendations; and,
- Provide a channel of communication between management, internal and external audit, and fostering an independent internal audit function.

**II. Budget Committee**

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

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

## STATE DEPARTMENT FOR SPORTS

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### Budget Committee Members

This committee is composed of the following members drawn from various sections of the State Department:

S/No.	Name	Designation	Position
1	Joe R. Okudo	Principal Secretary	Chairperson
2	Josephine A. A. Onunga	Secretary Administration	Alternate Chairperson
3	Rose M. Wasike	Sports Registrar	Member
4	Japson G. Gitonga	Director of Sports	Member
5	Samson B. M. Ongalo	Senior Deputy Accountant General	Member
6	Samuel M. Mugambi	Senior Chief Finance Officer	Secretary
7	James Odongo	Director – Planning	Member

### III. Human Resources Management and Development Advisory Committee

This is the committee charged with the responsibilities of taking care of human resource needs of the State Department for Sports.

The committee's duties include:

- Review of promotions of officers in Job Group A-P;
- Review of Confirmations in Appointment;
- Review of disciplinary matters;
- Review of re-designation of officers from one cadre to another;
- Confirmation of surcharge of officers found to have misused government resources;
- Overall coordination of the training functions in the State Department and
- Review and implementation of the State Department training plan.

This committee is composed of the following members drawn from various sections of the State Department:

No.	Name	Designation	Position
1	Amb. (Dr.) Amina C. Mohamed, EGH, CAV	Cabinet Secretary	Chairperson
2	Joe R. Okudo, CBS	Principal Secretary	Alternate Chair
3	Josephine A. A. Onunga	Secretary Administration	Alternate Chair
4	Rose M. N. Wasike	Sports Registrar	Member
5	Japson G. Gitonga	Director of Sports	Member
6	Samuel M. Mugambi	Senior Chief Finance Officer	Member
7	Samson B. M. Ongalo	Senior Deputy Accountant General	Member
8	Rispha M. David	Legal Officer	Member
9	Dennis G. Kinyua	Director – HRM & Development	Secretary

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*Annual Report and Financial Statements for the year ended 30th June 2022*

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**(a) State Department for Sports Headquarters**

P O Box 49849-00100  
KENCOM Building  
Moi Avenue  
Nairobi. KENYA

**(b) State Department for Sports' Contacts**

Telephone No. +254-020-2251164/005. 2250576  
Fax 254-020-316187  
Website: [www.sportsheritage.go.ke](http://www.sportsheritage.go.ke)

**(c) State Department for Sports' Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P. O. Box 60000 - 00200  
Nairobi. KENYA.

National Bank of Kenya Limited  
Harambee Avenue Branch  
Nairobi. KENYA

Co-operative Bank of Kenya Limited  
Parliament Road Branch  
Nairobi. KENYA

Co-operative Bank of Kenya Limited  
University Way Branch  
Nairobi. KENYA

Co-operative Bank of Kenya Limited  
Aga Khan Walk Branch  
Nairobi. KENYA

National Bank of Kenya Limited  
Kenyatta University Branch  
Nairobi. KENYA

ABSA Bank  
Queensway Branch  
Nairobi, KENYA

**STATE DEPARTMENT FOR SPORTS**

*Annual Report and Financial Statements for the year ended 30th June 2022*

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Kenya Commercial Bank  
Moi Avenue Branch  
Kencom House  
Nairobi, KENYA

Housing Finance Company Limited  
Gill House Branch  
Moi Avenue  
Nairobi, KENYA

**(d) Independent Auditors**

Auditor - General  
Office of The Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**(e) Principal Legal Adviser**

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

## 2. STATEMENT BY THE CABINET SECRETARY



The Kenya Government implemented various social, economic and political reform programmes in line with the Third Medium Term Plan (MTP) 2018-2022 of the Kenya Vision 2030. The Government put premium weight on efficient service delivery to the citizens through implementation of priority projects during the five-year plan period. The overriding objective was to make Kenya a Modern, globally competitive and prosperous Nation, where every citizen enjoys high quality life.

This Strategic Plan covered the period 2018-2022 and provided a significant milestone in defining the strategic direction that the Ministry would take over the five years. It clearly stipulated the Ministry's Mandate, Vision, Mission, Strategic Objectives, Core Values, programmes and projects to be implemented during the plan period. The plan was based on the premise that the Sports, Culture and Heritage sector played a critical role in National Development, Cohesion and Promotion of Kenya's Cultural dimension globally.

The Ministry being a major contributor to the socio-economic development of the Country aligned the Plan to the Kenya Constitution 2010, Vision 2030, MTP III, the Big Four Government Agenda, the Sustainable Development Goals (SDGs) and Africa's Agenda 2063 which were the mainstay of development in the Country.

This plan placed emphasis on Kenya Vision 2030 social pillar where the Ministry falls and implemented sector programmes drawn from MTP III. The Ministry being an enabler of the big four Government Agenda (Universal Health Care, Manufacturing, Affordable Housing and Food and Nutrition Security) strived to implement the Sports, Culture and Heritage programmes under the Agenda. In addition, the Ministry flagged out and focused on the SDGs and Africa's Agenda 2063 aspirations relevant to the sector.

The Plan was developed through a consultative process with involvement of the Ministry's Stakeholders including the private sector, internal experts and Departments. To deliver on the expected outcomes, there was need for enhanced collaboration among Departments to work as one

**STATE DEPARTMENT FOR SPORTS**

***Annual Report and Financial Statements for the year ended 30th June 2022***

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committed team. The Departments were required to translate the targets in the Strategic Plan into annual work-plans to ensure delivery of tangible results to all Kenyans.

It is my conviction that the Ministry delivered on its Mandate through prudent and effective utilization of resources and efficient delivery of services to the Kenyan people.



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

**3. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER**



The State Department for Sports promotes sports to build national pride and improve livelihoods of the Kenyan people through provision of world class sports facilities, nurturing of sports talent and enhancement of clean competitive sports for social-economic development.

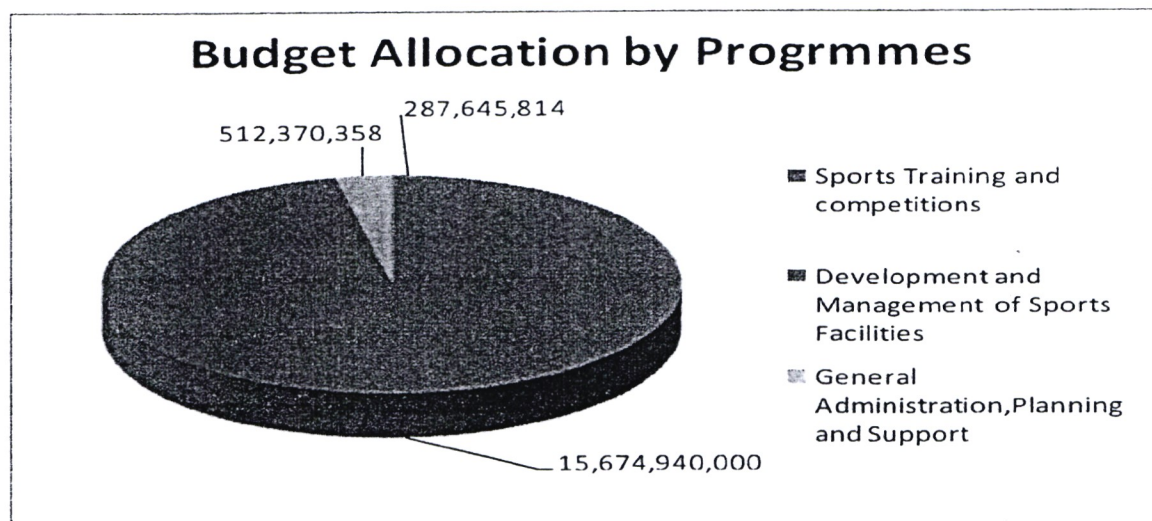
In pursuit of this mandate, the State Department will ensure prudent Financial Management in accordance with the Public Finance Management Act 2012 and public procurement Asset Disposal Act 2015.

**BUDGET ALLOCATION**

In the financial year 2021/2022 the State Department for Sports had a gross budget of **Kshs 16,474,956,172** which was made up of **Kshs. 1,307,164,773** and **Kshs. 15,167,791,399** for recurrent and development vote respectively. The State Department spent the gross budget of **Kshs 16,474,956,172** under the following three programmes:

**Budget Allocation by Programmes**

Sports Training and competitions	287,645,814
Development and Management of Sports Facilities	15,674,940,000
General Administration, Planning and Support	512,370,358
	<b>16,474,956,172</b>



## STATE DEPARTMENT FOR SPORTS

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### I. Programme 1: SPORTS

The objective of this programme is development and management of Sports Facilities and Sports Training and competitions. The whole budget of **Kshs 16,474,956,172** was allocated to this programme. The allocation was spent under the following sub programmes:

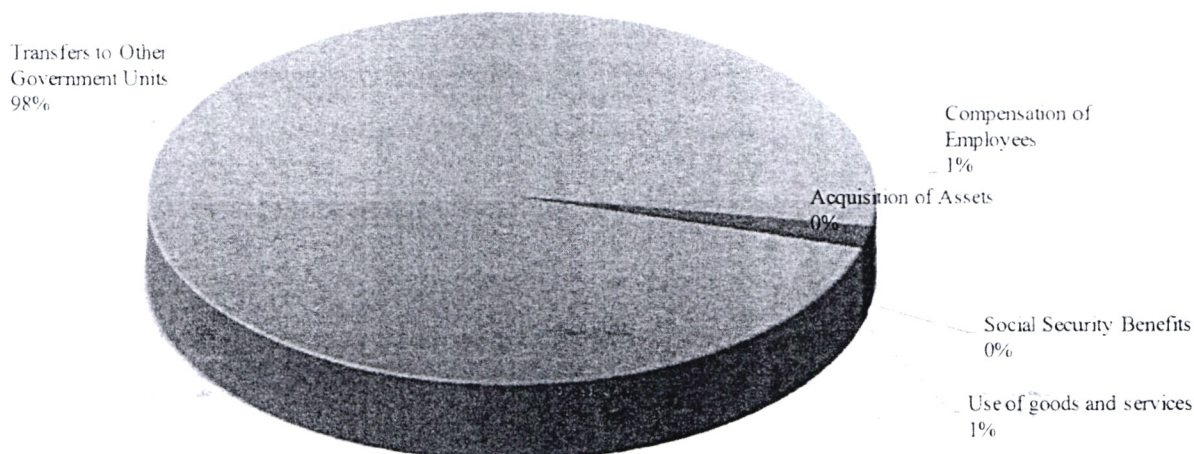
- a. Sub-programme 1.1: Sports Training and Competitions with a budget of **Kshs 287,645,814**
- b. Sub-programme.1.2: Development and Management of Sports Facilities **Kshs. 15,674,940,000**
- c. Sub-programme 1.3: General Administration, Planning and Support Services with a budget of **Kshs. 512,370,358**

#### Budget Utilisation

The State Department spent **Kshs. 15,821,732,376** against an approved budget of **Kshs. 16,307,164,773** representing absorption of 97%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
	Ksh	Ksh	Ksh
Compensation of Employees	213,894,363	213,680,327	214,036
Use of goods and services	104,285,992	79,809,368	24,476,624
Transfers to Other Government Units	15,971,640,000	15,512,365,554	459,274,446
Social Security Benefits	17,026,276	15,877,128	1,149,148
Acquisition of Assets	318,142	-	318,142
<b>Total Payments</b>	<b>16,307,164,773</b>	<b>15,821,732,376</b>	<b>485,432,397</b>

## Budget Utilisation as Per Economic Items



98% of the State Department's budget was used in Transfers to Other Government Entities Semi-Autonomous Government Agencies (SAGAs). 1% of the budget was utilised on employee compensation while the remaining 1% of the budget was utilised in use of goods and services, Acquisition of Assets and in Social Security Benefits.

## Current Year Performance against Prior Year

PAYMENTS	2021-2022	2020-2021	Change	% Change
	Kshs	Kshs		
Compensation of Employees	213,680,326.85	219,794,487.15	- 6,114,160.30	-3%
Use of goods and services	79,809,367.85	329,844,700.00	- 250,035,332.15	-313%
Transfers to Other Government Units	15,371,365,554.00	7,553,932,917.00	7,817,432,637.00	51%
Acquisition of Assets	-	327,331.00	- 327,331.00	
<b>TOTAL PAYMENTS</b>	<b>15,664,855,248.70</b>	<b>8,103,899,435.15</b>	<b>7,560,955,813.55</b>	<b>48%</b>

## Receipts

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipts are from tax revenue collections for the Sports, Arts and Social Development Fund as well as revenue from Sports Kenya, ADAK and the office of the Sports Registrar.

The total receipts for FY 2021/2022 stood at Kshs 15.8 Billion.

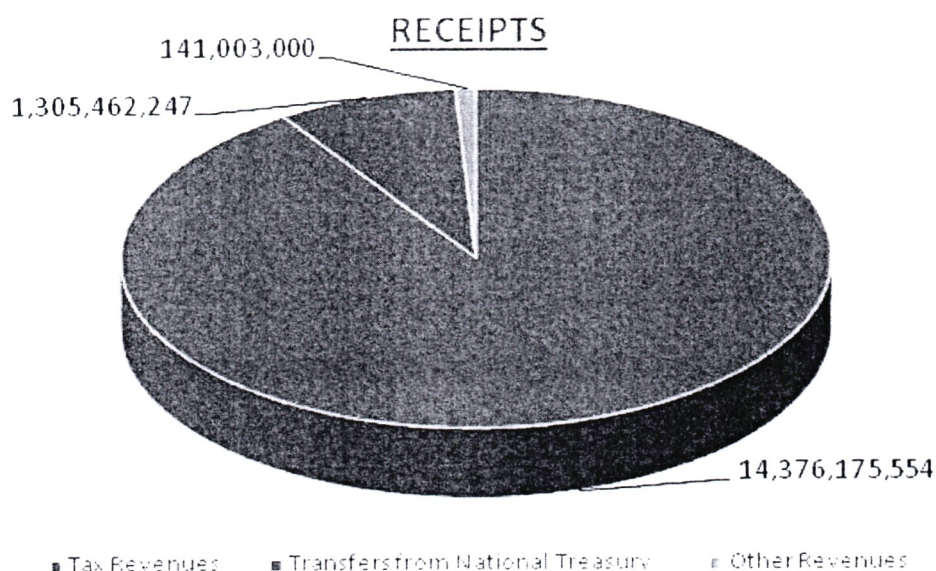
STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June 2022

Total Receipts Breakdown

2021-2022	
Kshs	
RECEIPTS	
Tax Revenues	14,376,175,554
Transfers from National Treasury	1,305,462,247
Other Revenues	141,003,000
<b>TOTAL REVENUES</b>	<b>15,822,640,801</b>

The diagram below depicts the share of major categories of receipts for the financial year ended 30<sup>th</sup> June 2022. The major source of funding for the State Department for Sports is Tax revenues. Exchequer releases comprise of Khs. 1,305,462,247 while other revenues are Kshs. 141,003,000.



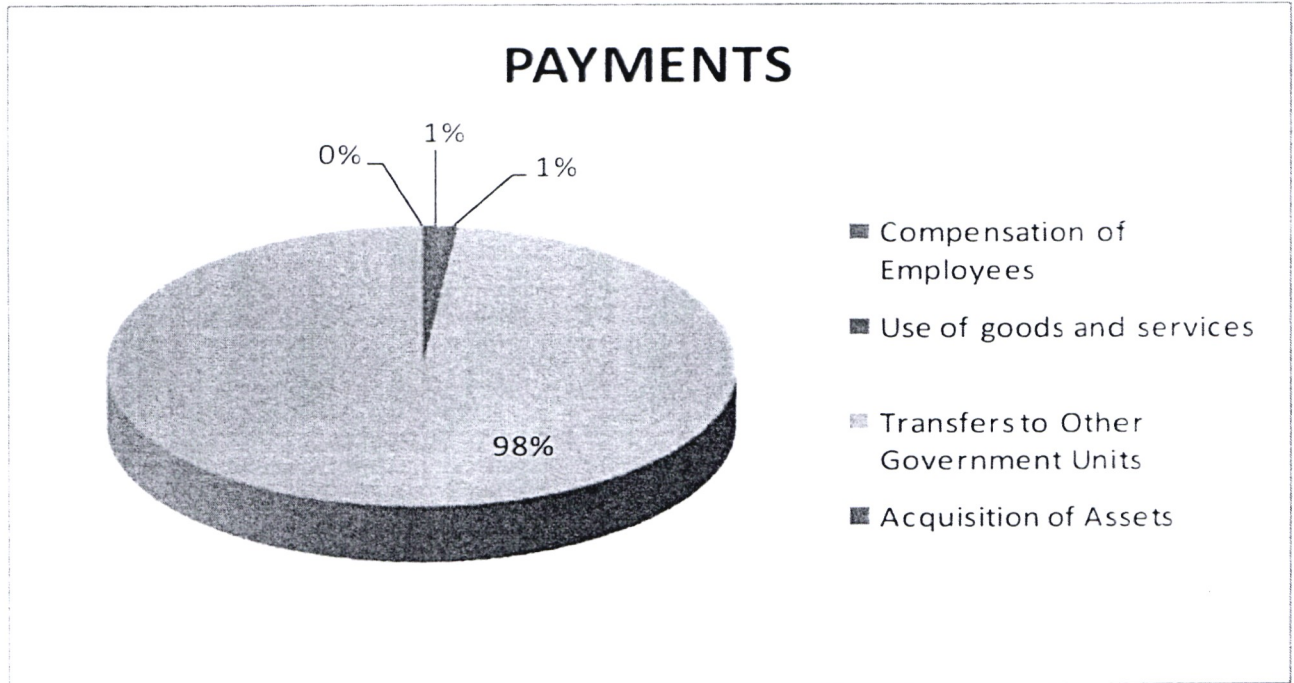
PAYMENTS

PAYMENTS	2021-2022	2020-2021	Change	% Change
	Kshs	Kshs		
Compensation of Employees	213,680,326.85	219,794,487.15	- 6,114,160.30	-3%
Use of goods and services	79,809,367.85	329,844,700.00	- 250,035,332.15	-313%
Transfers to Other Government Units	15,512,365,554.00	7,553,932,917.00	7,958,432,637.00	51%
Acquisition of Assets	-	327,331.00	- 327,331.00	
<b>TOTAL PAYMENTS</b>	<b>15,805,855,248.70</b>	<b>8,103,899,435.15</b>	<b>7,701,955,813.55</b>	<b>49%</b>

**STATE DEPARTMENT FOR SPORTS**

*Annual Report and Financial Statements for the year ended 30th June 2022*

The diagram below depicts the share of major categories of payments for the fiscal year ended 30<sup>th</sup> June, 2022:



**Financial Assets Summary**

FINANCIAL ASSETS	2021-2022	2020-2021	Change	% Change
	Kshs	Kshs		
<b>Cash and Cash Equivalents</b>				
Bank Balances	223,372,354	426,512,676	- 203,140,322	-91%
Cash Balances	-	-	-	
<b>Total Cash And Cash Equivalents</b>	<b>223,372,354</b>	<b>426,512,676</b>	<b>- 203,140,322</b>	
			-	
Accounts Receivables - Outstanding Imprest and Clearance Accounts	1,008,641	102,541	906,100	90%
			-	
<b>TOTAL FINANCIAL ASSETS</b>	<b>224,380,995</b>	<b>426,615,217</b>	<b>- 202,234,222</b>	<b>-90%</b>

There was no Cash held in the department during the 2021/2022 financial year.

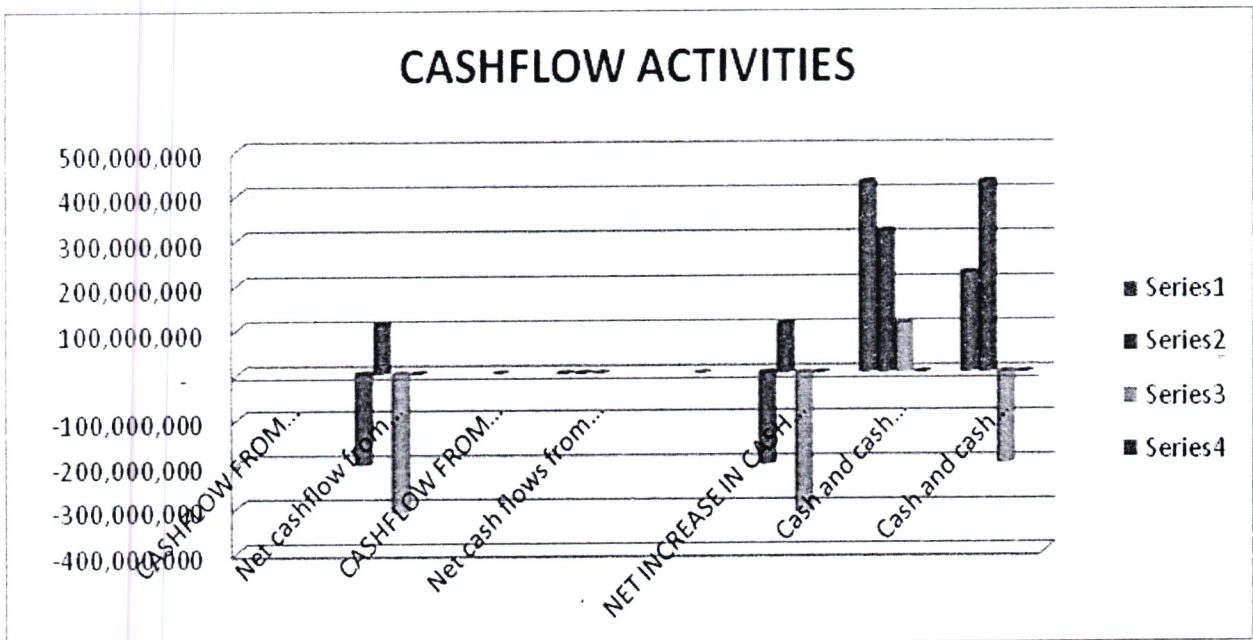
**STATE DEPARTMENT FOR SPORTS**

*Annual Report and Financial Statements for the year ended 30th June 2022*

**Cash Flow Activities**

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

<b>CASHFLOW FROM OPERATING ACTIVITIES</b>				
Net cashflow from operating activities	- 203,140,322	110,166,030	- 313,306,352	154%
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Net cash flows from Investing Activities	- -	327,331	327,331	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	- 203,140,322	109,838,699	- 312,979,021	154%
Cash and cash equivalent at BEGINNING of the year	426,512,676	316,673,977	109,838,699	26%
Cash and cash equivalent at END of the year	223,372,354	426,512,676	- 203,140,322	-91%



.....  
**JOE R. OKUDO, CBS**

**PRINCIPAL SECRETARY / ACCOUNTING OFFICER**

**STATE DEPARTMENT FOR SPORTS**

#### 4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2021/22

##### **Introduction**

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

The key strategic objectives as per the strategic plan for FY 2018- FY 2022 plan are to:

- a) Provide an enabling policy, legal and institutional framework by strengthening policy and legal framework and ratification as well as implementation of internal conventions and treaties.
- b) To harness, manage, develop and regulate the sports industry by:
  - Developing all aspects of sports
  - Strengthen sports institutions for effective administration and management of sports
  - Collaborate with development partners and other stakeholders
  - Ensure compliance with the Sports Act and other relevant laws
  - Sports disputes resolution
  - Decentralization of Sports services
  - Automation and Digitalization of Sports Registration services and Registry
- c) To build adequate capacity to enhance provision of quality and efficient services and enhance the image of the Ministry by:
  - Increasing and building staff capacity
  - Enhancing ICT Capacity
  - Improving Performance Management System
  - Improving the work environment
  - Promoting good leadership, ethics and integrity
  - Improving supply chain management services
  - Developing and implementing an effective communication strategy
  - Enhancing internal and external customer satisfaction

## STATE DEPARTMENT FOR SPORTS

*Annual Report and Financial Statements for the year ended 30th June 2022*

### PROGRESS ON ATTAINMENT OF STRATEGIC OBJECTIVES THROUGH PERFORMANCE CONTRACTING

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

Program	Strategic Objective	Outcome	Indicator	Performance
Sports Training and Competitions	Excellence in Sports Performance	Anti-Doping services	No. of intelligence-based tests carried out	3,887 intelligence-based tests and processed 9 Therapeutic Use Exemptions.
		International and National Sports programs and events	Number of competitions hosted and sports events attended	Hosted major International Sports Competitions such as: - World Athletics Under-20 Championships. - World Athletics Continental 2020 (Kipchoge) - Africa Deaflympics Qualifiers. - World Rally Championship 2021 Safari Rally. - Worlds Tong El Moo do 2022. - Magical Kenya Golf Open 2021 and 2022. - Cricket, Amateur Weightlifting Olympic Qualifiers. - Rugby U 20 Barthes Cup among others.
		Sports talent development services	No. of Athletes, Coaches and Umpires trained	A total of 1,350 coaches, referees and umpires were trained.
		Regulation and Compliance services		The Sector arbitrated 335 and handled 50 court cases and disputes arising from registration of sports organizations. It improved compliance with existing national and international sports legal instruments by registering 526 sports organizations, 118 sports professional persons and 8 professional sports bodies. It Inspected 3 sports organizations and observed 38 sports organizations.
		Sports infrastructure developed to international standards	%ge of infrastructure developed	The sector constructed four (4) stadia namely: - Jomo Kenyatta International Stadium in Kisumu - Jamhuri Sports Complex in Nairobi - Wanguru Stadium in Kirinyaga and - Kirigiti Stadium in Kiambu County. Other construction and upgrade of regional stadia ongoing at different levels of achievements include: a) Ruringu Stadium- 80% complete- (Nyeri County) b) Kipchoge Keino Phase -77% complete - (Uasin Gishu County) c) Marsabit Stadium -80% complete- (Marsabit) d) Wote stadium – 65% complete (Makueni County) e) Karatu Stadium – 47% complete (Kiambu County) f) Kamariny Stadium – 44% complete (Elgeyo Marakwet County)

## 5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The State Department for Sports exists to transform lives. This is our purpose: the driving force behind everything we do by putting the citizen first, delivering relevant services, and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year:

### a) Sustainability strategy and profile

The top management more so the Accounting Officer has endeavoured to borrow best practices from international standards (ISO), putting the customer / citizen first when delivering relevant goods and services and improving operational excellence. To achieve all these practices, the Accounting Officer has documents that contain policies, procedures, programmes, calendar of events, both human and material resources, well-trained and professional manpower to utilize the resources available while following the procedures and programmes. In order to achieve the desired targets in Sports, we have the Sports Act 2013 that enables the Accounting Officer to achieve sustainability in service delivery. The Act created the State Department for Sports with two departments; office of the Sports Registrar and office of the Commissioner of Sports and four SAGAs: Kenya Academy of Sports (KAS), Sports, Arts and Social Development Fund (SASDF), Anti-Doping Agency of Kenya (ADAK), and Sports Kenya. All the SAGAs have CEOs or Directors that carry out their programmes according to the Sports Policy. The Accounting Officer is able to serve citizens excellently. Sportsmen or Women are served in a more organised way. There is also the Service Charter that outlines the mission, vision and time frame for service delivery of goods and services to clients.

### b) Employee welfare

There is proper policy / guidelines that provide for the hiring process. Whenever there is a vacancy or any recruitment in the civil service, the Public Service Commission advertises the posts and the requirements for citizens to participate. Both men and women are given equal chance for consideration. After recruitment, employees are remunerated according to their job groups. They are also promoted and awarded for good work. Two third gender rule is applied when conducting the exercise. There are deliberate efforts that have been made in improving skills and managing careers, appraisal and reward system. Yearly short courses or long-term courses are also conducted on employees. Trainings do take place every Financial Year.

Employees have also benefited from upgrading and promotions. Staff appraisals are done quarterly and yearly with each employee awarded marks or percentages accordingly. In some cases, the best performing employees are rewarded a full month's salary.

There are Schemes of Services for all employees. Employees in the service are provided with life insurance policy (N.H.I.F) that covers everyone. In case of injury or sickness, the insurance covers. There is enough office space that is properly ventilated with modern office equipment e.g. computers, furniture and employees are allowed to go on annual leave for at least 30 days in a year to be with their families. Currently, the State Department intends to move offices to the Maktaba Building at the Kenya National Library Service in a cost cutting measure.

Currently, the State Department is in the process of requesting for recruitment of staff for the Office of the Registrar, Sports Department, Sports Kenya and SASDF to fill the human resource gaps.

**c) Operational practices**

The organisation ensures the following:

**i) Responsible competition practice**

The State Department for Sports has a system put in place that continues to allow market systems to flow where everybody is given equal chance to participate in business. The Procedures for applying for tenders in government are open, online and as often advertised to all. There are rules and guidelines that provide for people with special needs, women and youth to be considered. The system for awarding tenders is competitive and all participants are allowed to witness, the opening and awarding of tenders. This ensures that there is no corruption as everyone is a participant and the system is open to all of them. There are sealed anti-corruption boxes near offices for reporting cases of bribery and corrupt practices. Any winner for the tenders is approved and his/her contract given out according to the contract.

**ii) Responsible Supply chain and supplier relations**

The procurement procedure requires that the head of supply chain handles all government tenders. Suppliers/contractors put their requests for consideration during tendering procedure through the head of supply chain, who has a committee that considers every application according to the

specification of the tender. Upon which after signing the approval and accepting the contract, work starts immediately and there are experts who do evaluation of the quality, quantity and specification of the tender so that payment can be made. The government provides a system called IFMIS for payment. The contractor is paid direct into his or her bank account (money transfer). This mode of payment also controls corruption in the system.

**iii) Responsible marketing and advertisement**

The system also provides for proper advertisement through open tender by advertising in the local daily newspapers. All suppliers and contractors are given equal opportunity to participate without discrimination.

**iv) Product stewardship**

Consumers (clients) are given services on the basis of first come first serve. Sports Men and Women who go to participate in competitions, are given good and quality sports kits according to specifications. These are given or provided for according to the then tastes and preferences.

**v) Community Engagements-**

The State Department for Sports participated in community-based support programmes which included organizing nine (9) programs for the vulnerable sportspersons. Additionally, it reserves 2% of all government procurement to Persons Living with Disabilities as per the Government Policy.

## **6. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the State Department for Sports is responsible for the preparation and presentation of the department's financial statements, which give a true and fair view of the state of affairs of the state department for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Sports accepts responsibility for the department's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Sports' financial statements give a true and fair view of the state of department's transactions during the financial year ended June 30, 2022, and of the department's financial position as at that date. The Accounting Officer in charge of the State Department for Sports further confirms the completeness of the accounting records maintained for the state department, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

**STATE DEPARTMENT FOR SPORTS**

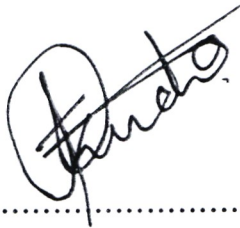
***Annual Report and Financial Statements for the year ended 30th June 2022***

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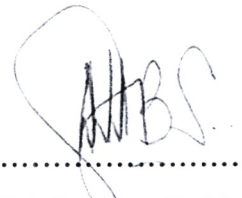
The Accounting Officer in charge of the State Department for Sports confirms that the department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department's funds received during the year under audit were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

**Approval of the financial statements**

The State Department for Sports financial statements were approved and signed by the Accounting Officer on 9<sup>th</sup> Dec. 2022.



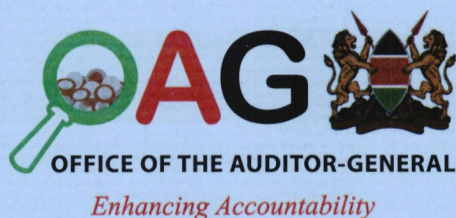
.....  
**Joe R. Okudo, CBS**  
**Principal Secretary**



.....  
**CPA Samson B. M. Ongalo**  
**Head of Accounting Unit**  
**ICPAK M/No. 3128**

# REPUBLIC OF KENYA

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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SPORTS FOR THE YEAR ENDED 30 JUNE, 2022

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of State Department for Sports set out on pages 31 to 52, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and

summary statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Sports as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Repairs and Maintenance Expenditure**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services expenditure of Kshs.79,809,368 as at 30 June, 2022. The expenditure includes an amount of Kshs.2,246,588 in respect to routine maintenance of vehicles and other transport equipment which further includes amounts totalling to Kshs.596,667 which was issued to an officer to facilitate motor vehicles service and repairs. However, the audit review revealed that motor vehicles underwent mechanical repairs without pre and post inspection reports, and details of repairs were not entered in the motor vehicle maintenance logbooks.

In the circumstances, the completeness, accuracy and validity of the expenditure of Kshs.596,667 for the year ended 30 June, 2022 could not be confirmed

#### **2. Unsupported Fuel, Oil and Lubricants Expenditure**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services expenditure of Kshs.79,809,368 as at 30 June, 2022. The expenditure includes an amount Kshs.2,711,543 in respect to fuel, oil and lubricants. However, audit review of the expenditure revealed that the fuel records were not entered in respective motor vehicle work tickets.

In the circumstances, the completeness, accuracy and validity of the expenditure of Kshs.2,711,543 for the year ended 30 June, 2022 could not be confirmed.

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

## **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matters**

Various prior year audit issues, including delayed completion of construction of stadiums, remained unresolved as at 30 June, 2022. Although the issues have since been discussed by the Public Accounts Committee (PAC), they remain unresolved as PAC is yet to give their recommendations for implementation.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been used lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Construction of Wang'uru Stadium in Kirinyaga County**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other governments units of Kshs.15,512,365,554. The expenditure includes an amount of Kshs.696,473,751 for construction of Wang'uru Stadium in Mwea, Kirinyaga County. However, contract documents, works programs, site meeting minutes and project status reports were not provided for audit review.

Further, physical verification which was done in September, 2022 revealed that the Project was incomplete. No explanation was given for the delay in completion of the Project.

In the circumstances, the value for money realized from the expenditure of Kshs.696,473,751 incurred on the Project for the year ended 30 June, 2022 could not be confirmed.

#### **2. Construction of Kiringiti Stadium in Kiambu County**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other governments units of Kshs.15,512,365,554. The expenditure includes an amount of Kshs.1,091,031,466 for construction of Kiringiti Stadium in Kiambu County. However, contract documents, works programs, site meeting minutes and project status reports were not provided for audit review.

Further, physical verification which was done in November, 2022 revealed that the Project was incomplete. No explanation was given for the delay in completion of the Project.

In the circumstances, the value for money realized from the expenditure of Kshs.1,091,031,466 incurred on the Project for the year ended 30 June, 2022 could not be confirmed.

### **3. Posta Sports Ground**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other governments units of Kshs.15,512,365,554. The expenditure includes an amount of Kshs.1,190,971,897 for construction of Posta Sports Ground in Nairobi County. However, physical verification of the project which was done in November, 2022 revealed the completion date had lapsed and the Project was ongoing. No explanation was given for the delay in completion of the Project.

In the circumstances, the value for money realized from the expenditure of Kshs.1,190,971,897 incurred on the Project for the year ended 30 June, 2022 could not be confirmed.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Unauthorized Use of Fuel Cards**

Review of the Ministerial Human Resource Management Advisory Committee minutes dated 19 January, 2021 revealed deliberations on unauthorized use of fuel card in the Sports registers office totalling to Kshs.1,479,232. The Committee recommended to the Authorized Officer that a Ministerial Human Resource Advisory Sub-Committee comprising two Officers and Internal Auditor be formed to investigate the incident and submit a report of its findings for consideration. However, documents supporting the action taken against the concerned staff were not provided for audit review.

In the circumstances, the strength of system of internal control around the management of fuel cards could not be confirmed.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

24 January, 2023

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June 2022

8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2022

Description	Note	2021/2022 Kshs	2020/2021 Kshs
<b>RECEIPTS</b>			
Tax Revenues	1	14,376,175,554	6,793,907,917
Transfers from National Treasury	2	1,305,462,247	1,322,352,207
Other Revenues	3	141,003,000	1,148,600
<b>TOTAL REVENUES</b>		<b>15,822,640,801</b>	<b>8,117,408,724</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	213,680,327	219,794,487
Use of goods and services	5	79,809,368	329,844,700
Transfers to Other Government Units	6	15,512,365,554	7,553,932,917
Social Security Benefits	7	15,877,128	-
Acquisition of Assets	8	-	327,331
<b>TOTAL PAYMENTS</b>		<b>15,821,732,376</b>	<b>8,103,899,435</b>
<b>SURPLUS/DEFICIT</b>		<b>908,425</b>	<b>13,509,289</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Sports financial statements were approved on 9<sup>th</sup> Dec 2022 and signed by:



.....  
Joe R. Okudo, CBS  
Principal Secretary



.....  
CPA Samson B. M. Ongalo  
Head of Accounting Unit  
ICPAK M/No. 3128

STATE DEPARTMENT FOR SPORTS

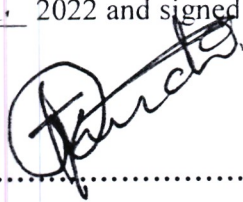
Annual Report and Financial Statements for the year ended 30th June 2022

9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022

Description			
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9a	223,372,354	426,512,676
Cash Balances	9b	-	
<b>Total Cash And Cash Equivalents</b>		<b>223,372,354</b>	<b>426,512,676</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	1,008,641	102,541
<b>TOTAL FINANCIAL ASSETS</b>		<b>224,380,995</b>	<b>426,615,217</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	11	223,356,294	426,498,941
<b>NET FINANCIAL ASSETS</b>		<b>1,024,701</b>	<b>116,276</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	116,276	2,050,950
Prior year adjustments	15	0	(15,443,963)
Surplus/Deficit for the year		908,425	13,509,289
<b>NET FINANCIAL POSSITION</b>		<b>1,024,701</b>	<b>116,276</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Sports financial statements were approved on

9<sup>th</sup> Dec. 2022 and signed by:



.....  
 Joe R. Okudo, CBS  
 Principal Secretary



.....  
 CPA Samson B. M. Ongalo  
 Head of Accounting Unit  
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STATE DEPARTMENT FOR SPORTS

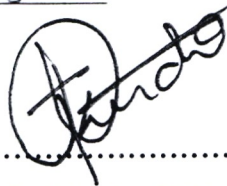
Annual Report and Financial Statements for the year ended 30th June 2022

10. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

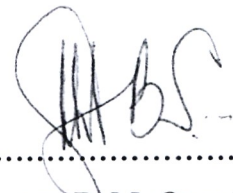
Description	Note	2021/2022 Kshs	2020/2021 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Tax Revenues	1	14,376,175,554	6,793,907,917
Transfers from National Treasury	2	1,305,462,247	1,322,352,207
Other Revenues	3	141,003,000	1,148,600
		<b>15,822,640,801</b>	<b>8,117,408,724</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(213,680,327)	(219,794,487)
Use of goods and services	5	(79,809,368)	(329,844,700)
Transfers to Other Government Units	6	(15,512,365,554)	(7,553,932,917)
Social Security Benefits	7	(15,877,128)	
		<b>(15,821,732,376)</b>	<b>(8,103,572,104)</b>
<b>Adjusted for:</b>			
Changes in receivables	13	(906,100)	1,934,674
Changes in payables	14	(203,142,647)	109,838,699
Adjustments during the year	15		(15,443,963)
<b>Net cashflow from operating activities</b>		<b>(203,140,322)</b>	<b>110,166,030</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	-	(327,331)
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(327,331)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>			<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>(203,140,322)</b>	<b>109,838,699</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>426,512,676</b>	<b>316,673,977</b>
<b>Cash and cash equivalent at END of the year</b>		<b>223,372,354</b>	<b>426,512,676</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Sports financial statements were approved on

7th Dec. 2022 and signed by:



.....  
 Joe R. Okudo, CBS  
 Principal Secretary



.....  
 CPA Samson B. M. Ongalo  
 Head of Accounting Unit  
 ICPAK M/No. 3128

11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY 2021/2022

	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Tax Receipts	15,000,000,000	0	15,000,000,000	14,376,175,554	623,824,446	96%
Exchequer releases	1,345,242,181	(11,686,009)	1,333,556,172	1,305,462,247	28,093,925	98%
Other Receipts	141,400,000	0	141,400,000	141,003,000	397,000	100%
<b>Total Receipts</b>	<b>16,486,642,181</b>	<b>(11,686,009)</b>	<b>16,474,956,172</b>	<b>15,822,640,801</b>	<b>652,315,371</b>	<b>96%</b>
<b>Payments</b>						
Compensation of Employees	239,200,000	(25,305,637)	213,894,363	213,680,327	214,036	100%
Use of goods and Services	123,911,143	(19,625,151)	104,285,992	79,809,368	24,476,624	77%
Transfers to Other Government Units	15,971,640,000	0	15,971,640,000	15,512,365,554	459,274,446	97%
Social Security Benefits	3,620,639	13,405,637	17,026,276	15,877,128	1,149,148	93%
Other grants and transfers				0	0	0%
Acquisition of Assets	479,000	(160,858)	318,142	0	318,142	0%
<b>Grand Total</b>	<b>16,338,850,782</b>	<b>(31,686,009)</b>	<b>16,307,164,773</b>	<b>15,821,732,376</b>	<b>485,432,397</b>	<b>97%</b>
<b>Surplus/Deficit</b>	<b>147,791,399</b>	<b>20,000,000</b>	<b>167,791,399</b>	<b>908,425</b>	<b>166,882,974</b>	

(a) **Variance analysis:** Use of goods and services was at 77%. This was as a result of insufficient exchequer funding at the close of the financial year.

(b) **Reallocations within the year:** There were no reallocations during the year.

The State Department for Sports financial statements were approved on 9th Dec. 2022 and signed by:

  
.....

**Joe R. Okudo, CBS**  
**Principal Secretary**

  
.....

**CPA Samson B. M. Ongalo**  
**Head of Accounting Unit**  
**ICPAK M/No. 3128**

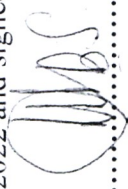
**STATE DEPARTMENT FOR SPORTS**  
*Annual Report and Financial Statements for the year ended 30th June 2022*

**11 (A) SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR FY 2021/2022**


	a	b	c=a+b	d	e=d-c	f=d/c %
<b>RECEIPTS</b>						
Tax Receipts		-	-	-	0.00	0.00%
Exchequer releases	1,197,450,782	(31,686,009)	1,165,764,773	1,140,912,247	24,852,526	98%
Other Receipts	141,400,000	0	141,400,000	141,003,000	397,000	100%
<b>Total Receipts</b>	<b>1,338,850,782</b>	<b>(31,686,009)</b>	<b>1,307,164,773</b>	<b>1,281,915,247</b>	<b>25,249,526</b>	<b>98%</b>
<b>PAYMENTS</b>						
Compensation of Employees	239,200,000	(25,305,637)	213,894,363	213,680,327	214,036	100%
Use of goods and Services	123,911,143	(19,625,151)	104,285,992	79,809,368	24,476,624	77%
Transfers to Other Government Units	971,640,000	0	971,640,000	971,640,000	0	100%
Social Security Benefits	3,620,639	13,405,637	17,026,276	15,877,128	1,149,148	93%
Other grants and transfers	0	0	0	0	0	0%
Acquisition of Assets	479,000	(160,858)	318,142	0	318,142	0%
<b>Total Payments</b>	<b>1,338,850,782</b>	<b>(31,686,009)</b>	<b>1,307,164,773</b>	<b>1,281,906,822</b>	<b>26,157,951</b>	<b>98%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>908,425</b>	<b>(908,425)</b>	

*Notes*

(a) *Reallocations within the year:* There were no reallocations during the year.

The State Department for Sports financial statements were approved on 9<sup>th</sup> Dec. 2022 and signed by: 

CPA Samson B. M. Ongalo  
 Head of Accounting Unit  
 ICPAK M/No. 3128

  
 Joe R. Okudo, CBS  
 Principal Secretary

11 (B) SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR FY 2021/2022

Revenue/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 %	
<b>RECEIPTS</b>						
Tax Receipts	15,000,000,000	0	15,000,000,000	14,376,175,554	623,824,446	96%
Exchequer releases	147,791,399	20,000,000	167,791,399	164,550,000	3,241,399	98%
Total Receipts	15,147,791,399	20,000,000	15,167,791,399	14,540,725,554	627,065,845	96%
<b>Payments</b>						
Transfers to Other Government Units	15,000,000,000	0	15,000,000,000	14,540,725,554	459,274,446	97%
Acquisition of Assets	0	0	-	0	0	0%
Grand Total	15,000,000,000	0	15,000,000,000	14,540,725,554	459,274,446	97%
Surplus/Deficit	147,791,399	20,000,000	167,791,399	(0)	167,791,399	

Reallocations within the year: There were no reallocations during the year.

The State Department for Sports financial statements were approved on 4<sup>th</sup> December 2022 and signed by:



Joe R. Okudo, CBS  
Principal Secretary



CPA Samson B. M. Ongalo  
Head of Accounting Unit  
ICPAK M/No. 3128

11 (C) BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR FY 2021/2022

Sub Program	Description	Final Budget 30th June, 2022 Kshs	Actual on comparable basis 30th June, 2022 Kshs	Budget utilization difference Kshs
	Default - Non Programmatic	0	0	0
	0 Default - Non Programmatic	0	0	0
	Sports	16,474,956,172	15,821,732,377	653,223,795
901010000	Sports Training and competitions	287,645,814	273,716,416	13,929,398
901020000	Development and Management of Sports Facilities	15,674,940,000	15,051,115,554	623,824,446
901030000		512,370,358	496,900,406	15,469,952
	General Administration, Planning and Support Services	0	0.00	0.00
905010000	General Administration, Planning and Support Services	0	0.00	0.00
	Grand Total	16,474,956,172	15,821,732,377	653,223,795

## **12. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

The financial statements are for the State Department for Sports. The financial statements encompass the reporting department as specified under Section 81 of the PFM Act 2012.

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

The State Department for Sports recognises all receipts from the various sources when the event occurs, and the related cash has been received by the department.

#### **(i) Transfers from the Exchequer**

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

***Significant Accounting Policies (Continued)***

**(ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**(iii) Other receipts**

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

**b) Recognition of payments**

The State Department for Sports recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Sports.

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

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

*Significant Accounting Policies (Continued)*

**iv) Principal on borrowing**

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

**v) Acquisition of Fixed Assets**

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

A fixed asset register is maintained and a summary provided for purposes of consolidation.

**vi) In-kind contributions**

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

**vii) Third Party Payments**

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

**c) 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.

***Significant Accounting Policies (Continued)***

Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

A bank account register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure to the financial statements.*

**Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. *As at 30th June 2022, this amounted to Kshs 223,356,294.00 compared to Kshs 426,498,941.00 in prior period as indicated on note 9A. There were no other restrictions on cash during the year.*

**d) Imprests and advances**

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

**e) Third party deposits and retention**

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

Other liabilities including pending bills are disclosed in the financial statements.

*Significant Accounting Policies (Continued)*

**f) Pending Bills**

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

**g) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in *June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022* as required by Law and there were two number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended *30<sup>th</sup> June 2022*.

**j) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 15* explaining the nature and amounts.

*Significant Accounting Policies (Continued)*

**k) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- (i) Control the other party or
- (ii) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

**l) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Sports does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. *(There were no contingent liabilities during the year)*

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June 2022

13. NOTES TO THE FINANCIAL STATEMENTS

1 Tax Receipts

	2021-2022 Kshs	2020-2021 Kshs
Taxes on Goods and Services	14,376,175,554	6,793,907,917
<b>TOTAL</b>	<b>14,376,175,554</b>	<b>6,793,907,917</b>

2 Exchequer releases

Description	2021-2022 Kshs	2020-2021 Kshs
Total Exchequer Releases for quarter 1	346,407,389	523,225,506
Total Exchequer Releases for quarter 2	351,875,588	303,403,300
Total Exchequer Releases for quarter 3	262,130,686	50,254,940
Total Exchequer Releases for quarter 4	345,048,584	445,468,461
<b>TOTAL</b>	<b>1,305,462,247</b>	<b>1,322,352,207</b>

3 Other Receipts

	2021-2022 Kshs	2020-2021 Kshs
Other Property Income collected as AIA	131,000,000	-
Administrative Fees and Charges collected as AIA	10,000,000	-
Receipts from Sale of Incidental Goods	3,000	1,148,600
<b>TOTAL</b>	<b>141,003,000</b>	<b>1,148,600</b>

4 Compensation to Employees

	2021-2022 Kshs	2020-2021 Kshs
Basic salaries of permanent employees	122,120,869	82,551,668
Basic wages of temporary employees	7,219,606	42,710,412
Personal allowances paid as part of salary	84,339,852	94,532,407
<b>TOTAL</b>	<b>213,680,327</b>	<b>219,794,487</b>

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

5 Use of Goods and Services

	2021-2022 Kshs	2019-2020 Kshs
Utilities, supplies and services	20,000	44,451,184
Communication, supplies and services	2,397,028	4,009,541
Domestic travel and subsistence	6,888,122	21,395,079
Foreign travel and subsistence	1,202,525	30,150,201
Printing, advertising and information supplies & services	52,668	13,936,330
Rentals of produced assets	48,144,020	42,202,663
Training expenses	1,609,045	2,920,643
Hospitality supplies and services	5,896,568	77,822,791
Insurance Costs	-	520,000
Specialised materials and services	1,589,623	19,867,766
Office and general supplies and services	1,980,560	6,986,639
Fuel Oil and Lubricants	2,711,543	6,973,528
Other operating expenses	2,974,932	51,594,965
Routine maintenance – vehicles and other transport equipment	2,246,588	3,443,294
Routine maintenance – other assets	2,096,146	3,570,076
Exchange Rate Losses	-	-
<b>TOTAL</b>	<b>79,809,368</b>	<b>329,844,700</b>

6 Grants and Transfers to other Government Entities

Description	2021-2022 Kshs	2020-2021 Kshs
<b>Transfers to National Government entities</b>		
Current grants to government agencies and other level of government	971,640,000	682,240,000
Capital grants to government agencies and other level of government	14,540,725,554	6,871,692,917
<b>TOTAL</b>	<b>15,512,365,554</b>	<b>7,553,932,917</b>

6 b: Transfers to self – reporting entities in the year

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

Description	REGURRENT Kshs	DEVELOPMENT Kshs	TOTAL Kshs	2020-2021 Kshs
<b>Transfers to SAGAs and SCs</b>				
Kenya Academy of Sports	75,400,000	84,550,000	159,950,000	124,635,000
Sports Kenya	337,500,000	80,000,000	417,500,000	173,000,000
Anti Doping Agency	295,380,000	-	295,380,000	242,470,000
KENYA NATIONAL SPORTS COUNCIL	5,920,000	-	5,920,000	5,920,000
Sports and Arts Development Fund		14,376,175,554	14,376,175,554	6,793,907,917
Sports and Arts Development Fund - Secretariat	257,440,000		257,440,000	214,000,000
<b>TOTAL</b>	<b>971,640,000</b>	<b>14,540,725,554</b>	<b>15,512,365,554</b>	<b>7,553,932,917</b>

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

7 Social Security Benefits

	2021-2022 Kshs	2020-2021 Kshs
Government Pension and Retirement Benefits	15,877,128	-
<b>Total</b>	<b>15,877,128</b>	<b>-</b>

The Social Security Benefits comprise of gratuity payments to officers working on contract in the offices of the CS and CAS.

8 Acquisition of Assets

	2021-2022 Kshs	2020-2021 Kshs
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Office Furniture and General Equipment	-	320,700
Purchase of Specialised Plant, Equipment and Machinery	-	6,631
Rehabilitation of Civil Works	-	-
<b>Sub Total</b>	<b>-</b>	<b>327,331</b>
<b>TOTAL</b>	<b>-</b>	<b>327,331</b>

9 Cash and Bank Accounts

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in Bank Account Currency	Recurrent/Development/ Deposit	Exc rate (if in foreign currency)	2022-2021	2020-2021
				Kshs	Kshs
Central Bank of Kenya, 1000385658, KShs	KES	RECURRENT		2,325	-
Central Bank of Kenya, 1000385669, KShs	KES	DEVELOPMENT		-	-
Central Bank of Kenya, 1000385677, KShs	KES	DEPOSIT		223,356,294	426,498,941
Central Bank of Kenya, 1000394005, KShs	KES	WORLD YOUTH CHAMP- 2017		13,735	13,735
<b>Total</b>				<b>223,372,354</b>	<b>426,512,676</b>

## STATE DEPARTMENT FOR SPORTS

*Annual Report and Financial Statements for the year ended 30th June 2022**Notes to the Financial Statements (Continued)***10 Imprests and Advances**

<i>Description</i>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	906,100	-
Salary advances	-	-
District suspense	102,541	102,541
<b>TOTAL</b>	<b>1,008,641</b>	<b>102,541</b>

*An outstanding impost register is attached as an annex.*

**11 Third party deposits and retention**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	223,356,294	426,498,941
Retentions		
<b>TOTAL</b>	<b>223,356,294</b>	<b>426,498,941</b>

**12 Fund Balance Brought Forward**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	426,512,676	316,673,977
Cash in hand	-	-
Receivables - Outstanding Imprests	102,541	2,037,215
Payables - Deposits	(426,498,941)	(316,660,242)
<b>TOTAL</b>	<b>116,276</b>	<b>2,050,950</b>

**13 (Increase)/ Decrease in Advances and Imprests**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>KShs</b>
Receivables as at 1st July (a)	102,541	2,037,215
Receivables as at 30th June (b)	1,008,641	102,541
Increase)/ Decrease in Receivables (c=(b-a))	<b>(906,100)</b>	<b>1,934,674</b>

**STATE DEPARTMENT FOR SPORTS**

*Annual Report and Financial Statements for the year ended 30th June 2022*

*Notes to the Financial Statements (Continued)*

**14 Increase/ (Decrease) in Retention and Third-Party Deposits**

Payables as at 1 <sup>st</sup> July (	426,498,941	316,660,242
Payables as at 30 <sup>th</sup> June	223,356,294	426,498,941
Increase/ (Decrease) in payables	(203,142,647)	109,838,699

**15 Prior Year Adjustments**

Adjustments on bank account balances - End of year balance to Treasury		(15,426,210)
Adjustments on receivables		(17,753)
Adjustments on payables		0
<b>TOTAL</b>		<b>(15,443,963)</b>

**16 Related Party Disclosures**

Key Management compensation	-	-
Transfers to other State Corporations and Semi-Autonomous Government Agencies	15,512,365,554	7,553,932,917

**17 Other Important Disclosures**

**17.1: Other Pending Payables (See Annex 3)**

Amounts due to third parties	223,356,294	426,498,941
<b>TOTAL</b>	<b>223,356,294</b>	<b>426,498,941</b>

**14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR-GENERAL'S RECOMMENDATIONS**

The Public Accounts Committee of the Twelfth Parliament, examined our financial year 2020-2021 statements but exited office before it could give any recommendations on the Auditor General's report. However, it did hand over notes on the same to the incoming 13<sup>th</sup> Parliament. Hence, the State Department for Sports is awaiting the said recommendations from the newly constituted Public Accounts Committee of the 13<sup>th</sup> Parliament.



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Principal Secretary



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Principal Accounts Controller

STATE DEPARTMENT FOR SPORTS  
*Annual Report and Financial Statements for the year ended 30th June 2022*

15. ANNEXES

Annex 1 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021/2022
Buildings and structures	0	0	0	0	0
Office equipment, furniture and fittings	11,117,167	0	0	0	11,117,167
ICT Equipment	470,431	0	0	0	470,431
Purchase of Vehicles and other Transport Equipment	7,480,000	0	0	0	7,480,000
Purchase of Specialized Plant, Equipment and Machinery	201,400	0	0	0	201,400
<b>Total</b>	<b>19,268,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,268,998</b>

**STATE DEPARTMENT FOR SPORTS**

*Annual Report and Financial Statements for the year ended 30th June 2022*

**Annex 2 – List of SCs, Sagas and Public Funds Under State Department for Sports**

Ref Fund's Name	SC, SAGA or Public Fund's Name	Principal activity of entity	Accounting Officer	Amount transferred during the year (Kshs)	Inter-entity reconciliations done (Yes/no)
1	Kenya Academy of Sports	Enhance sporting talents	Dr. Doreen Odhiambo, PhD - CEO	75,400,000	Yes
2	Kenya Academy of Sports	Enhance sporting talents	Dr. Doreen Odhiambo, PhD - CEO	84,550,000	Yes
3	Sports Kenya	Develop sports infrastructure to enhance sports and related activities	Pius Metto- Director General	337,500,000	Yes
4	Sports Kenya	Develop sports infrastructure to enhance sports and related activities	Pius Metto- Director General	80,000,000	Yes
5	Kenya National Sports Council	Enhance participation and competition of various sporting activities	Nderitu Gikaria - Chairman	5,920,000	Yes
6	Anti-Doping Agency of Kenya	Promote integrity for doping-free sports	Sarah Idieva Shibusse – Ag. CEO	295,380,000	Yes
7	Sports, Arts and Social Development Fund	Provide funding to support the development and promotion of Sports, Arts and the promotion of social developments including universal healthcare	Mark N. Wambugu – Ag. CEO	257,440,000	Yes
8	Sports, Arts and Social Development Fund	Provide funding to support the development and promotion of Sports, Arts and the promotion of social developments including universal healthcare	Mark N. Wambugu – Ag. CEO	14,376,175,554	No
	<b>TOTAL</b>			<b>15,512,365,554</b>	

## STATE DEPARTMENT FOR SPORTS

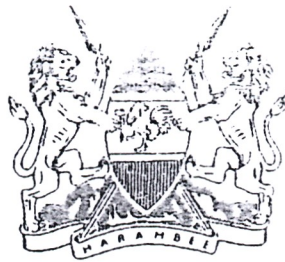
*Annual Report and Financial Statements for the year ended 30th June 2022*

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### **Annex 3 - Reports Generated from IFMIS**

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

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



MINISTRY OF SPORTS ,CULTURE AND HERITAGE  
STATE DEPARTMENT FOR SPORTS  
BANK RECONCILIATION STATEMENT  
STATE DEPARTMENT FOR SPORTS - RECURRENT ACCOUNT

AS AT 30TH JUNE 2022

Balance as per Bank Certificate		8,147,227.75
LESS: -		
Payments in cash Book not yet recorded in Bank Statement	(28,396,122.95)	
LESS: -		
Receipts in Bank statement not yet recorded in Cashbook		
ADD: -		
Payments in Bank statement not yet recorded in Cashbook		
ADD: -		
Receipts in cash Book not yet recorded in Bank Statement	20,251,220.45	20,251,220.45
Cashbook Balance		2,325.25

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.

SAMSON B. M. ONGALO  
FOR: PRINCIPAL SECRETARY.

DATE..... 28/07/2022

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

DATE	TRANSACTION DETAIL	AMOUNT
30/06/2022	ABSA BANK KENYA PLC	156,127.00
30/06/2022	AFYA SACCO SOCIETY LTD-LOAN DEDUCTI	44,541.00
30/06/2022	APA LIFE ASSURANCE LTD	4,365.00
30/06/2022	ARDHI COOPERATIVE SAVINGS AND CREDI	75,494.00
30/06/2022	ARDHI SPORTS WELFARE ASSOCIATION	60
30/06/2022	ASILI SAVINGS AND CREDIT CO-OPERATI	21,060.00
30/06/2022	BRITISH AMERICAN INSURANCE COMPANY	31,284.40
30/06/2022	COOPERATIVE BANK OF KENYA	502,015.60
30/06/2022	CORPORATE INSURANCE COMPANY LIMITED	17,358.20
30/06/2022	ELIMU CO OPERATIVE SAVINGS AND CRE	12,422.75
30/06/2022	ENERGY SACCO	33,045.00
30/06/2022	EQUITY BANK LIMITED	306,235.95
30/06/2022	FAMILY BANK LIMITED	21,948.00
30/06/2022	FAULU KENYA LIMITED	57,592.00
/06/2022	FOSA HARAMBEE SACCO	872,964.45
30/06/2022	FOSA HAZINA SACCO	950,309.10
30/06/2022	GULF AFRICAN BANK	100,076.00
30/06/2022	GUSII MWALIMU SACCO LIMITED	17,958.00
30/06/2022	HIGHER EDUCATION LOANS BOARD	4,773.00
30/06/2022	IMARISHA SAVINGS AND CREDIT CO-OPER	5,660.00
30/06/2022	IMMIGRATION WELFARE	130
30/06/2022	INSURANCE CO OF EAST AFRICA	8,335.20
30/06/2022	IZWE LOANS KENYA LIMITED	22,235.00
30/06/2022	JOGO O SACCO SOCIETY LIMITED	30,183.60
30/06/2022	KENINDIA ASSURANCE COMPANY LIMITED	194.95
30/06/2022	KENYA COMMERCIAL BANK LIMITED	685,671.00
30/06/2022	KENYA NATIONAL SECRETARIES ASSOCIAT	2,160.00
30/06/2022	KENYA POLICE SACCO SOCIETY	2,810.00
30/06/2022	KENYA POST OFFICE SAVINGS BANK	980
30/06/2022	KENYA WOMEN MICROFINANCE BANK LIMIT	66,323.00
30/06/2022	LIBERTY LIFE ASSURANCE KENYA LTD	14,108.65
30/06/2022	MAGEREZA CO OPERATIVE SOCIETY LIMIT	10,967.05
30/06/2022	MAZINGIRA WELFARE AND SPORTS ASSOCI	3,160.00
30/06/2022	MIN OF WORKS SPORTS AND WELFARE	12,940.00
30/06/2022	MINISTRY OF EDUCATION WELFARE ASSOC	480
30/06/2022	MINISTRY OF INDUSTRY STAFF WELFARE	410
30/06/2022	MLWASA WELFARE ASSOCIATION	4,290.00
30/06/2022	MWITO SAVINGS AND CREDIT CO-OPERATI	10,787.60
30/06/2022	NATIONAL HOSPITAL INSURANCE FUND	220,700.00
30/06/2022	NATIONAL SOCIAL SECURITY FUND	1,400.00
30/06/2022	OLD MUTUAL LIFE ASSURANCE COMPANY L	970
30/06/2022	PIONEER ASSURANCE	6,644.50
30/06/2022	PLATINUM CREDIT LTD	44,873.00
30/06/2022	SANLAM LIFE INSURANCE LIMITED	20,559.15
30/06/2022	SAUTI SACCO	48,953.00

30/06/2022	SHERIA HOUSING CO-OPERATIVE SOCIETY	5,960.00
30/06/2022	SHIRIKA SACCO	191,640.50
30/06/2022	THE JUBILEE INSURANCE COMPANY OF K	12,448.95
30/06/2022	TRANSCOM WELFARE ASSOCIATION	480
30/06/2022	TREASURER SHERIA SACCO	130,131.00
30/06/2022	TRUSTGRO SCA LIMITED	36,710.00
30/06/2022	UAJIRI STAFF WELFARE ASSOCIATION	250
30/06/2022	UKAGUZI SACCO	10,160.00
30/06/2022	UKULIMA COOPERATIVE SAVINGS AND CRE	109,448.25
30/06/2022	UNION OF KENYA CIVIL SERVANTS	8,751.30
30/06/2022	WANAANGA SAVINGS AND CREDIT COOPERA	1,260.00
30/06/2022	AGNES AWUOR OKEYO	60,000.00
30/06/2022	JANE RUTH WAIRIMU	70,000.00
30/06/2022	SEBASTIAN JOHN MOKUA	24,000.00
30/06/2022	YUSSUF BISHAR MUDE	20,000.00
30/06/2022	ALEX OUMA KHAEDE	10,000.00
30/06/2022	DAVID NANGAI	24,000.00
30/06/2022	DOMINIC WACHIRA NDARU	50,000.00
30/06/2022	GLADYS MOKEIRA OMBWORI	24,000.00
30/06/2022	GLADYS MOKEIRA OMBWORI	50,000.00
30/06/2022	GLADYS MOKEIRA OMBWORI	50,000.00
30/06/2022	JOAN WANGUI KIRAGU	49,500.00
30/06/2022	JOSEPHINE ORIOKI	20,880.00
30/06/2022	JOSEPHINE ORIOKI	99,940.00
30/06/2022	LAMECK MOGOKO NYAKUNDI	10,000.00
30/06/2022	MILDRED ATIENO OUMA	24,000.00
30/06/2022	MILDRED ATIENO OUMA	50,000.00
30/06/2022	MILICAH MUTINDI NDEI	62,000.00
30/06/2022	PRAXEDIS ATSIENO BARASA	100,000.00
30/06/2022	Outward RTGS Payment MT 103	412,167.65
30/06/2022	Kenya Development Corporation Limit	9,361,078.20
30/06/2022	NATIONAL SOCIAL SECURITY FUND	3,838,276.85
30/06/2022	WALTER JUMA ONGETI	300,458.20
30/06/2022	Outward RTGS Payment MT 103	11,934.60
30/06/2022	SIMON KITALEI KACHAPIN	6,768,465.60
30/06/2022		12,000.00
30/06/2022	KENMA HOMECARE SERVICES	680,273.40
30/06/2022	NEWSPHERE DESIGN CONSULTANTS LIMITE	500,000.00
30/06/2022	SIMBA CORPORATION LIMITED	376,355.60
30/06/2022	TELKOM KENYA LIMITED	373,997.70
		28,396,122.95

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT JUNE 2022

RECEIPT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

06-Jul-22 Exchequer issue

20,251,220.45

20,251,220.45

BANK STATEMENT BALANCE

8,147,227.75

APPENDIX 1

- 28,396,122.95

APPENDIX 2

-

APPENDIX 3

-

APPENDIX 4

20,251,220.45

CASHBOOK BALANCE

2,325.25

CHECK

COMPUTER

2,325.25

CASHBOOK

- 2,325.25

BALANCE

-



MINISTRY OF SPORTS ,CULTURE AND HERITAGE  
STATE DEPARTMENT FOR SPORTS  
BANK RECONCILIATION STATEMENT  
DEVELOPMENT ACCOUNT

AS AT 30TH JUNE 2022

Balance as per Bank Certificate  
LESS: -  
Payments in cash Book not yet  
recorded in Bank Statement  
LESS: -  
Receipts in Bank statement not yet  
recorded in Cashbook  
ADD: -  
Payments in Bank statement not yet  
recorded in Cashbook  
ADD: -  
Receipts in cash Book not yet  
recorded in Bank Statement  
Cashbook Balance

	-
	-
	-
	-
	-
	-
	-

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.

SAMSON B. M. ONGALO  
FOR: PRINCIPAL SECRETARY.

DATE.....08/07/2022.....

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

Date	Transaction details	Dr.Amount
		-
		-
		-

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022

	-
	-
	-

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022

	-
	-
	-

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

	-
	-
	-

BANK STATEMENT BALANCE  
 APPENDIX 1  
 APPENDIX 2  
 APPENDIX 3  
 APPENDIX 4  
 CASH BOOK BALANCE

-  
-  
-  
-  
-

CHECK  
 COMPUTER  
 CASH BOOK  
 BALANCE

	-
	-
	-
	-
	-




MINISTRY OF SPORTS ,CULTURE AND HERITAGE  
STATE DEPARTMENT FOR SPORTS  
BANK RECONCILIATION STATEMENT  
DEPOSIT ACCOUNT

AS AT 30TH JUNE 2022

Balance as per Bank Certificate  
LESS: -  
Payments in cash Book not yet  
recorded in Bank Statement  
LESS: -  
Receipts in Bank statement not yet  
recorded in Cashbook  
ADD: -  
Payments in Bank statement not yet  
recorded in Cashbook  
ADD: -  
Receipts in cash Book not yet  
recorded in Bank Statement  
Cashbook Balance

	223,356,294.10
	-
	-
	-
	-
	-
	223,356,294.10

I certify that I have verified the Bank Balance in the Cashbook with the  
Bank statement and that the above Reconciliation is correct.

  
SAMSON E. M. ONGALO  
FOR: PRINCIPAL SECRETARY.

DATE 08/07/2022

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

Date	Transaction details	Dr. Amount
		-
		-
		-

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022

-
-
-

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022

-
-
-

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

-
-
-

BANK STATEMENT BALANCE	223,356,294.10
APPENDIX 1	-
APPENDIX 2	-
APPENDIX 3	-
APPENDIX 4	-
CASH BOOK BALANCE	223,356,294.10

CHECK	
COMPUTER	223,356,294.10
CASH BOOK	(223,356,294.10)
BALANCE	-

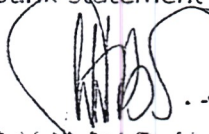


MINISTRY OF SPORTS, CULTURE AND HERITAGE  
STATE DEPARTMENT FOR SPORTS  
BANK RECONCILIATION STATEMENT  
WORLD YOUTH CHAMPIONSHIPS 2017

AS AT 30TH JUNE 2022

Balance as per Bank Certificate	13,734.80
LESS: - Payments in cash Book not yet recorded in Bank Statement	-
LESS: - Receipts in Bank statement not yet recorded in Cashbook	-
ADD: - Payments in Bank statement not yet recorded in Cashbook	-
ADD: - Receipts in cash Book not yet recorded in Bank Statement	-
Cashbook Balance	13,734.80

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.

  
SAMSON B. M. ONGALO  
FOR: PRINCIPAL SECRETARY.

DATE 08/07/2022

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

Date	Transaction details	Dr.Amount
		-
		-

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022

-
-

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022

-
-

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

-
-

BANK STATEMENT BALANCE	13,734.80
APPENDIX 1	-
APPENDIX 2	-
APPENDIX 3	-
APPENDIX 4	-
CASH BOOK BALANCE	13,734.80

CHECK	
COMPUTER	13,734.80
CASH BOOK	(13,734.80)
BALANCE	-

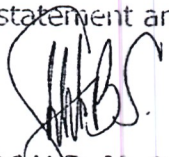


**MINISTRY OF SPORTS ,CULTURE AND HERITAGE  
STATE DEPARTMENT FOR SPORTS  
BANK RECONCILIATION STATEMENT  
SPORTS,ARTS AND SOCIAL DEVELOPMENT FUND-COLLECTION ACCOUNT**

**AS AT 30TH JUNE 2022**

Balance as per Bank Certificate	24,974,300.35
LESS: - Payments in cash Book not yet recorded in Bank Statement	-
LESS: - Receipts in Bank statement not yet recorded in Cashbook	-
ADD: - Payments in Bank statement not yet recorded in Cashbook	-
ADD: - Receipts in cash Book not yet recorded in Bank Statement	-
Cashbook Balance	24,974,300.35

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.

  
**SAMSON B. M. ONGALO  
FOR: PRINCIPAL SECRETARY.**

DATE.....*08/07/2022*.....

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

Date	Transaction details	Dr.Amount
		-
		-
		-

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022

-
-
-

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022

-
-
-

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

-
-
-

BANK STATEMENT BALANCE	24,974,300.35
APPENDIX 1	-
APPENDIX 2	-
APPENDIX 3	-
APPENDIX 4	-
CASH BOOK BALANCE	24,974,300.35

CHECK	
COMPUTER	24,974,300.35
CASH BOOK	(24,974,300.35)
BALANCE	-



**MINISTRY OF SPORTS ,CULTURE AND HERITAGE  
STATE DEPARTMENT FOR SPORTS  
BANK RECONCILIATION STATEMENT  
SPORTS,ARTS AND SOCIAL DEVELOPMENT FUND-RECURRENT ACCOUNT**

**AS AT 30TH JUNE 2022**

Balance as per Bank Certificate	22,222.00
LESS: - Payments in cash Book not yet recorded in Bank Statement	-
LESS: - Receipts in Bank statement not yet recorded in Cashbook	-
ADD: - Payments in Bank statement not yet recorded in Cashbook	-
ADD: - Receipts in cash Book not yet recorded in Bank Statement	-
Cashbook Balance	22,222.00

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.

**SAMSON B. M. ONGALO  
FOR: PRINCIPAL SECRETARY.**

08/07/2022

DATE.....

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

Date	Transaction details	Dr. Amount
		-
		-

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022

-
-

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022

-
-

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

-
-

BANK STATEMENT BALANCE	22,222.00
APPENDIX 1	-
APPENDIX 2	-
APPENDIX 3	-
APPENDIX 4	-
CASH BOOK BALANCE	22,222.00

CHECK	22,222.00
COMPUTER	(22,222.00)
CASH BOOK	-
BALANCE	-

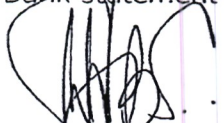


**MINISTRY OF SPORTS ,CULTURE AND HERITAGE  
STATE DEPARTMENT FOR SPORTS  
BANK RECONCILIATION STATEMENT  
SPORTS,ARTS AND SOCIAL DEVELOPMENT FUND-DEVELOPMENT ACCOUNT**

**AS AT 30TH JUNE 2022**

Balance as per Bank Certificate	91,034,910.80
LESS: - Payments in cash Book not yet recorded in Bank Statement	-
LESS: - Receipts in Bank statement not yet recorded in Cashbook	-
ADD: - Payments in Bank statement not yet recorded in Cashbook	-
ADD: - Receipts in cash Book not yet recorded in Bank Statement	-
Cashbook Balance	91,034,910.80

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.



**SAMSON B. M. ONGALO  
FOR: PRINCIPAL SECRETARY.**

DATE..... 08/07/2022 .....

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

Date	Transaction details	Dr.Amount
		-
		-

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2022

-
-

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022

-
-

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

-
-

BANK STATEMENT BALANCE	91,034,910.80
APPENDIX 1	-
APPENDIX 2	-
APPENDIX 3	-
APPENDIX 4	-
CASH BOOK BALANCE	91,034,910.80

CHECK	
COMPUTER	91,034,910.80
CASH BOOK	(91,034,910.80)
BALANCE	-



**Trial Balance**

Entity: 1132-State Department For Sports Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1110000 Taxes on Income, Profits and Capital Gains	0.00	0.00	0.00	0.00
1140000 Taxes on Goods and Services	0.00	14,376,175,554.00	0.00	6,793,907,917.00
1410000 Property Income	0.00	131,000,000.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	10,003,000.00	0.00	1,148,600.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	213,680,326.85	0.00	219,794,487.25	0.00
2210000 Goods and Services	75,544,015.75	77,381.60	322,831,329.90	0.00
2220000 Routine Maintenance	4,342,733.70	0.00	7,013,370.35	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	15,512,365,554.35	0.00	7,553,932,916.60	0.00
2640000 Other Transfers and Emergency Relief	0.00	0.00	0.00	0.00
2710000 Social Security Benefits	15,877,127.60	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	0.00	0.00	327,331.00	0.00
6530000 Recurrent Bank Accounts	2,325.25	0.00	439,467,610.00	0.00
6540000 Development Bank Accounts	0.00	0.00	0.00	3,066,070,984.80
6550000 Deposit Bank Account	279,853,112.15	56,496,818.05	279,853,112.15	0.00
6580000 Cash in Hand	62,390,838,437.90	62,389,465,737.90	48,249,930,019.40	12,177,869,459.90
6710000 Domestic Debtors & Advances	17,753.00	0.00	91,153.00	0.00
6740000 Other Debtors & Pre-payments	2,616,210.00	2,616,210.00	72,949,167.30	0.00
6760000 Government Imprests	1,609,824.00	703,724.00	68,370,652.60	0.00
6780000 Suspense & Clearance Account	0.00	2,305,294.00	0.00	2,305,294.00
7310000 Deposits	737,347.25	737,347.25	20,281,500,228.65	0.00
7320000 Other Liabilities	227,870,074.65	4,513,780.55	276,729,843.00	1,059,379.15
7380000 Withholding Taxes	13,169,001.50	0.00	5,062,451.20	0.00
7390000 System Required Liabilities A/cs	95,824,148,181.55	83,014,428,917.85	12,607,425,988.40	59,006,518,330.10
9910000 Provisions	0.00	22,461,146,416.80	0.00	15,914,554,934.25
9990000 Opening Balance Reserves	7,886,998,156.50	0.00	6,578,155,238.40	0.00
<b>Total</b>	<b>102,112,632,104.90</b>	<b>102,112,632,104.90</b>	<b>145,631,758,042.10</b>	<b>145,631,758,042.10</b>

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

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

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

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

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

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

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



### STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1132-State Department For Sports Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	14,376,175,554.00	6,793,907,917.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,305,462,247.15	1,322,352,207.45
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	141,003,000.00	1,148,600.00
<b>TOTAL RECEIPTS</b>		<b>15,822,640,801.15</b>	<b>8,117,408,724.45</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	213,680,326.85	219,794,487.25
Use of goods and Services	13	79,809,367.85	329,844,700.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	15,512,365,554.35	7,553,932,916.60
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	15,877,127.60	0.00
Acquisition of Assets	18	0.00	327,331.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>15,821,732,376.65</b>	<b>8,103,899,435.10</b>
<b>SURPLUS/DEFICIT</b>		<b>908,424.50</b>	<b>13,509,289.35</b>

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

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

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

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

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

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

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



### Statement of Financial Position

Entity: 1132-State Department For Sports Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period Kshs	Previous Period Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	223,358,619.35	(2,346,750,262.65)
Cash Balances	22B	1,372,700.00	36,072,060,559.50
<b>Total Cash And Cash Equivalents</b>		<b>224,731,319.35</b>	<b>33,725,310,296.85</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(1,381,441.00)	139,105,678.90
<b>TOTAL FINANCIAL ASSETS</b>		<b>223,349,878.35</b>	<b>33,864,415,975.75</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	(13,046,244,559.30)	25,836,859,198.00
<b>NET FINANCIAL ASSETS</b>		<b>13,269,594,437.65</b>	<b>8,027,556,777.75</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	8,027,556,777.75	8,013,936,588.40
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		908,424.50	13,509,289.35
<b>NET FINANCIAL POSITION</b>		<b>8,028,465,202.25</b>	<b>8,027,445,877.75</b>

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

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

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

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

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

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

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



**STATEMENT OF CASH FLOW**

Entity: 1132-State Department For Sports Development  
 Current Period: JUL-21 To JUN-22  
 Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	14,376,175,554.00	6,793,907,917.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,305,462,247.15	1,322,352,207.45
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	141,003,000.00	1,148,600.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	213,680,326.85	219,794,487.25
Use of goods and Services	13	79,809,367.85	329,844,700.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	15,512,365,554.35	7,553,932,916.60
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	15,877,127.60	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		(38,742,616,637.40)	5,561,972,771.65
<b>Prior year adjustments</b>		0.00	0.00
<b>Net Cash From Operating Activities</b>	A	(38,741,708,212.90)	5,575,809,392.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	0.00	327,331.00
<b>Net Cash Flow From Investing Activities</b>	B	0.00	(327,331.00)
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	(38,741,708,212.90)	5,575,482,061.00
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		33,725,310,296.85	28,149,717,335.85
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	224,731,319.35	33,725,310,296.85

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

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

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

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

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

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

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



## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1132-State Department For Sports Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

### 1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	14,376,175,554.00	6,793,907,917.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
<b>TOTAL</b>		<b>14,376,175,554.00</b>	<b>6,793,907,917.00</b>

### 2 Social Security Contribution

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

### 3 Proceeds from Domestic and Foreign Grants

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

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	346,407,388.60	857,012,268.65
Exchequer Releases/ Provisioning Account for Q2	9910201	351,875,588.40	440,942,396.00
Exchequer Releases/ Provisioning Account for Q3	9910201	262,130,685.95	133,781,482.40
Exchequer Releases/ Provisioning Account for Q4	9910201	345,048,584.20	109,383,939.60
<b>TOTAL</b>		<b>1,305,462,247.15</b>	<b>1,541,120,086.65</b>

### 5 Transfers from Other Government Entities

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

### 6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
<b>TOTAL</b>		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	131,000,000.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	10,000,000.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	3,000.00	1,148,600.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
<b>TOTAL</b>		141,003,000.00	1,148,600.00

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	122,120,868.95	82,551,668.20
Basic Wages - Temporary Employees	2110200	7,219,606.25	42,710,412.10
Personal Allowances paid as part of Salary	2110300	84,339,851.65	94,532,406.95
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		213,680,326.85	219,794,487.25

#### 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	20,000.00	44,451,184.00
Communication, Supplies and Services	2210200	2,397,026.00	4,009,540.75
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	6,888,121.60	21,395,079.00
Foreign Travel and Subsistence, and other transportation costs	2210400	1,202,525.40	30,150,201.00
Printing, Advertising and Information Supplies and Services	2210500	52,666.00	13,936,329.75
Rentals of Produced Assets	2210600	48,144,020.00	42,202,662.95
Training Expenses	2210700	1,609,045.00	2,920,643.00
Hospitality Supplies and Servi	2210800	5,896,566.00	77,822,791.00
Insurance Costs	2210900	0.00	520,000.00
Specialised Materials and Supp	2211000	1,589,622.70	19,867,766.00
Office and General Supplies and Services	2211100	1,980,560.00	6,986,639.00
Fuel Oil and Lubricants	2211200	2,711,543.00	6,973,528.45
Other Operating Expenses	2211300	2,974,932.45	51,594,965.00
Routine Maintenance - Vehicles	2220100	2,246,587.95	3,443,294.35
Routine Maintenance - Other Assets	2220200	2,096,145.75	3,570,076.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		79,809,367.85	329,844,700.25

#### 14 Subsidies

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

#### 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	971,640,000.00	682,240,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	14,540,725,554.35	6,871,692,916.60
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		15,512,365,554.35	7,553,932,916.60

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	15,877,127.60	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>15,877,127.60</b>	<b>0.00</b>

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	320,700.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	6,631.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>327,331.00</b>

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	2,325.25	439,467,610.00
Development Bank Accounts	6540000	0.00	3,066,070,984.80
Deposit Bank Account	6550000	223,356,294.10	279,853,112.15
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		<b>223,358,619.35</b>	<b>3,785,391,706.95</b>

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,372,700.00	36,072,060,559.50
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>1,372,700.00</b>	<b>36,072,060,559.50</b>

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	17,753.00	91,153.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	72,949,167.30
Government Imprests	6760000	906,100.00	68,370,652.60

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	2,305,294.00	2,305,294.00
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		<b>3,229,147.00</b>	<b>143,716,266.90</b>

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	(13,169,001.50)	(5,062,451.20)
Deposits	7310000	0.00	(20,281,500,228.65)
System Required Liabilities A/c's	7390000	(12,809,719,263.70)	46,399,092,341.70
Other Liabilities	7320000	(223,356,294.10)	(275,670,463.85)
<b>TOTAL</b>		<b>(13,046,244,559.30)</b>	<b>25,836,859,198.00</b>

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(2,346,750,262.65)	938,571,174.15
Opening Balance Cash	22B	36,072,060,559.50	27,211,146,161.70
Opening Balance Receivables - Imprest and Clearance Accounts	23	139,105,678.90	118,503,588.70
Opening Balance - Deposits	24	(25,836,859,198.00)	(20,254,284,336.15)
<b>TOTAL</b>		<b>8,027,556,777.75</b>	<b>8,013,936,588.40</b>

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>



### Statement of Financial Position

Entity: 1132-State Department For Sports Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	223,358,619.35	(2,346,750,262.65)
Cash Balances	22B	1,372,700.00	36,072,060,559.50
<b>Total Cash And Cash Equivalents</b>		<b>224,731,319.35</b>	<b>33,725,310,296.85</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(1,381,441.00)	139,105,678.90
<b>TOTAL FINANCIAL ASSETS</b>		<b>223,349,878.35</b>	<b>33,864,415,975.75</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	(13,046,244,559.30)	25,836,859,198.00
<b>NET FINANCIAL ASSETS</b>		<b>13,269,594,437.65</b>	<b>8,027,556,777.75</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	8,027,556,777.75	8,013,936,588.40
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		908,424.50	13,509,289.35
<b>NET FINANCIAL POSITION</b>		<b>8,028,465,202.25</b>	<b>8,027,445,877.75</b>

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

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

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

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

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

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

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



**Statement of Budget Execution**

Entity: 1132-State Department For Sports Development

Current Period: JUL-21 To JUN-22

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
<b>RECEIPTS</b>							
1	15,000,000,000.00	0.00	0.00	15,000,000,000.00	14,376,175,554.00	623,824,446.00	95.84%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	1,305,462,247.15	(1,305,462,247.15)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	141,400,000.00	0.00	0.00	141,400,000.00	141,003,000.00	397,000.00	99.72%
<b>Total</b>	<b>15,141,400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,141,400,000.00</b>	<b>15,822,640,801.15</b>	<b>(681,240,801.15)</b>	<b>104.50%</b>
<b>PAYMENTS</b>							
12	239,200,000.00	0.00	(25,305,637.00)	213,894,363.00	213,680,326.85	214,036.15	99.90%
13	123,911,143.00	0.00	(19,625,151.00)	104,285,992.00	79,809,367.85	24,476,624.15	76.53%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	16,116,190,000.00	0.00	20,000,000.00	16,136,190,000.00	15,512,365,554.35	623,824,445.65	96.13%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	3,620,639.00	0.00	13,405,637.00	17,026,276.00	15,877,127.60	1,149,148.40	93.25%
18	3,720,399.00	0.00	(160,858.00)	3,559,541.00	3,559,541.00	0.00	0.00%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>16,486,642,181.00</b>	<b>0.00</b>	<b>(11,686,009.00)</b>	<b>16,474,956,172.00</b>	<b>15,821,732,376.65</b>	<b>653,223,795.35</b>	<b>96.04%</b>



**Statement of Budget Execution**  
Entity: 1132-State Department For Sports Development  
Current Period: JUL-21 To JUN-22

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

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

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

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

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

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



### Trial Balance

Entity: 1132-State Department For Sports Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1110300 Receipts from Withholding Tax	0.00	0.00	0.00	0.00
<b>1110000 Taxes on Income, Profits and Capital Gains</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1140400 Taxes on Specific Services	0.00	14,376,175,554.00	0.00	6,793,907,917.00
<b>1140000 Taxes on Goods and Services</b>	<b>0.00</b>	<b>14,376,175,554.00</b>	<b>0.00</b>	<b>6,793,907,917.00</b>
1410500 Other Property Income collected as AIA	0.00	131,000,000.00	0.00	0.00
<b>1410000 Property Income</b>	<b>0.00</b>	<b>131,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
1420300 Administrative Fees and Charges collected as AIA	0.00	10,000,000.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	3,000.00	0.00	1,148,600.00
<b>1420000 Sales of Goods and Services</b>	<b>0.00</b>	<b>10,003,000.00</b>	<b>0.00</b>	<b>1,148,600.00</b>
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
<b>1450000 Other Receipts Not Elsewhere Classified</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110100 Basic Salaries - Permanent Employees	122,120,868.95	0.00	82,551,668.20	0.00
2110200 Basic Wages - Temporary Employees	7,219,606.25	0.00	42,710,412.10	0.00
2110300 Personal Allowances paid as part of Salary	84,339,851.65	0.00	94,532,406.95	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>213,680,326.85</b>	<b>0.00</b>	<b>219,794,487.25</b>	<b>0.00</b>
2210100 Utilities, Supplies and Services	20,000.00	0.00	44,451,184.00	0.00
2210200 Communication, Supplies and Services	2,397,028.00	0.00	4,009,540.75	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	6,888,121.60	0.00	21,395,079.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,279,907.00	77,381.60	30,150,201.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	52,668.00	0.00	13,936,329.75	0.00
2210600 Rentals of Produced Assets	48,144,020.00	0.00	42,202,662.95	0.00
2210700 Training Expenses	1,609,045.00	0.00	2,920,643.00	0.00
2210800 Hospitality Supplies and Servi	5,896,568.00	0.00	77,822,791.00	0.00
2210900 Insurance Costs	0.00	0.00	520,000.00	0.00
2211000 Specialised Materials and Supp	1,589,622.70	0.00	19,867,766.00	0.00
2211100 Office and General Supplies and Services	1,980,560.00	0.00	6,986,639.00	0.00
2211200 Fuel Oil and Lubricants	2,711,543.00	0.00	6,973,528.45	0.00
2211300 Other Operating Expenses	2,974,932.45	0.00	51,594,965.00	0.00
<b>2210000 Goods and Services</b>	<b>75,544,015.75</b>	<b>77,381.60</b>	<b>322,831,329.90</b>	<b>0.00</b>
2220100 Routine Maintenance - Vehicles	2,246,587.95	0.00	3,443,294.35	0.00
2220200 Routine Maintenance - Other Assets	2,096,145.75	0.00	3,570,076.00	0.00
<b>2220000 Routine Maintenance</b>	<b>4,342,733.70</b>	<b>0.00</b>	<b>7,013,370.35</b>	<b>0.00</b>
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
<b>2620000 Grants and Other Transfers to International Organizations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2630100 Current Grants to Government Agencies and other Levels of Government	971,640,000.00	0.00	682,240,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	14,540,725,554.35	0.00	6,871,692,916.60	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>15,512,365,554.35</b>	<b>0.00</b>	<b>7,553,932,916.60</b>	<b>0.00</b>
2640400 Other Current Transfers, Grants and Subsidies	0.00	0.00	0.00	0.00
<b>2640000 Other Transfers and Emergency Relief</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2710100 Government Pension and	15,877,127.60	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Retirement Benefits				
<b>2710000 Social Security Benefits</b>	<b>15,877,127.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	320,700.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	6,631.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>327,331.00</b>	<b>0.00</b>
6530100 Recurrent Bank Accounts	2,325.25	0.00	439,467,610.00	0.00
<b>6530000 Recurrent Bank Accounts</b>	<b>2,325.25</b>	<b>0.00</b>	<b>439,467,610.00</b>	<b>0.00</b>
6540100 Development Bank Accounts	0.00	0.00	0.00	3,066,070,984.80
<b>6540000 Development Bank Accounts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,066,070,984.80</b>
6550100 Deposit Bank Accounts	279,853,112.15	56,496,818.05	279,853,112.15	0.00
<b>6550000 Deposit Bank Account</b>	<b>279,853,112.15</b>	<b>56,496,818.05</b>	<b>279,853,112.15</b>	<b>0.00</b>
6580100 Cash in Hand	62,390,838,437.90	62,389,465,737.90	48,249,930,019.40	12,177,869,459.90
<b>6580000 Cash in Hand</b>	<b>62,390,838,437.90</b>	<b>62,389,465,737.90</b>	<b>48,249,930,019.40</b>	<b>12,177,869,459.90</b>
6710100 Debtors & Advances - Employees	17,753.00	0.00	91,153.00	0.00
<b>6710000 Domestic Debtors &amp; Advances</b>	<b>17,753.00</b>	<b>0.00</b>	<b>91,153.00</b>	<b>0.00</b>
6740100 Other Debtors & Pre-payments	2,616,210.00	2,616,210.00	72,949,167.30	0.00
<b>6740000 Other Debtors &amp; Pre-payments</b>	<b>2,616,210.00</b>	<b>2,616,210.00</b>	<b>72,949,167.30</b>	<b>0.00</b>
6760100 Imprests	1,609,824.00	703,724.00	68,370,652.60	0.00
<b>6760000 Government Imprests</b>	<b>1,609,824.00</b>	<b>703,724.00</b>	<b>68,370,652.60</b>	<b>0.00</b>
6780100 Suspense & Clearance Account	0.00	2,305,294.00	0.00	2,305,294.00
<b>6780000 Suspense &amp; Clearance Account</b>	<b>0.00</b>	<b>2,305,294.00</b>	<b>0.00</b>	<b>2,305,294.00</b>
7310100 General Deposits Items	737,347.25	737,347.25	20,281,500,228.65	0.00
<b>7310000 Deposits</b>	<b>737,347.25</b>	<b>737,347.25</b>	<b>20,281,500,228.65</b>	<b>0.00</b>
7320000 Other Liabilities	0.00	0.00	517,797.00	0.00
7320100 Salary Deductions	4,513,780.55	4,513,780.55	31,113,612.45	1,059,379.15
7320200 Other General Liabilities	223,356,294.10	0.00	243,339,274.40	0.00
7320400 Withholding Taxes	0.00	0.00	1,759,159.15	0.00
<b>7320000 Other Liabilities</b>	<b>227,870,074.65</b>	<b>4,513,780.55</b>	<b>276,729,843.00</b>	<b>1,059,379.15</b>
7380100	13,169,001.50	0.00	5,062,451.20	0.00
<b>7380000 Withholding Taxes</b>	<b>13,169,001.50</b>	<b>0.00</b>	<b>5,062,451.20</b>	<b>0.00</b>
7390100 System Required Liabilities	95,824,148,181.55	0.00	12,607,425,988.40	0.00
7399900	0.00	83,014,428,917.85	0.00	59,006,518,330.10
<b>7390000 System Required Liabilities A/cs</b>	<b>95,824,148,181.55</b>	<b>83,014,428,917.85</b>	<b>12,607,425,988.40</b>	<b>59,006,518,330.10</b>
9910100 General Provisions	0.00	5,243,735,415.40	0.00	2,606,180.00
9910200 Exchequer Provisions	0.00	17,217,411,001.40	0.00	15,911,948,754.25
<b>9910000 Provisions</b>	<b>0.00</b>	<b>22,461,146,416.80</b>	<b>0.00</b>	<b>15,914,554,934.25</b>
9990400 Opening Balance - Deposits	96,519,430.55	0.00	96,519,430.55	0.00
9999900	7,790,478,725.95	0.00	6,481,635,807.85	0.00
<b>9990000 Opening Balance Reserves</b>	<b>7,886,998,156.50</b>	<b>0.00</b>	<b>6,578,155,238.40</b>	<b>0.00</b>
<b>Total</b>	<b>102,112,632,104.90</b>	<b>102,112,632,104.90</b>	<b>145,631,758,042.10</b>	<b>145,631,758,042.10</b>

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

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

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

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

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

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

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



### Budget Execution by Programme and Economic Classification

Entity: 1132-State Department For Sports Development

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2210000	Goods and Services	0.00	0.00	0.00
0901000000		<b>Sports</b>	<b>16,474,956,172.00</b>	<b>15,821,732,376.65</b>	<b>653,223,795.35</b>
	2110000	Wages and Salary Contributions	213,894,363.00	213,680,326.85	214,036.15
	2210000	Goods and Services	94,222,386.00	75,466,634.15	18,755,751.85
	2220000	Routine Maintenance	10,063,606.00	4,342,733.70	5,720,872.30
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	16,136,190,000.00	15,512,365,554.35	623,824,445.65
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	17,026,276.00	15,877,127.60	1,149,148.40
	3110000	Acquisition of Fixed Capital Assets	3,559,541.00	0.00	3,559,541.00
0905000000		<b>General Administration, Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
		<b>Grand Total</b>	<b>16,474,956,172.00</b>	<b>15,821,732,376.65</b>	<b>653,223,795.35</b>

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

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

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

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

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

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

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



### Budget Execution by Heads and Programmes

Entity: 1132-State Department For Sports Development  
Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default Value ( Non-Departmental)</b>	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1132000100			183,547,107.00	169,133,069.20	14,414,037.80
	0905000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0901000000	Sports	183,547,107.00	169,133,069.20	14,414,037.80
1132000200			75,400,000.00	75,400,000.00	0.00
	0901000000	Sports	75,400,000.00	75,400,000.00	0.00
1132000300			101,718,294.00	95,890,371.05	5,827,922.95
	0901000000	Sports	101,718,294.00	95,890,371.05	5,827,922.95
1132000400			0.00	0.00	0.00
	0901000000	Sports	0.00	0.00	0.00
1132000500			337,500,000.00	337,500,000.00	0.00
	0901000000	Sports	337,500,000.00	337,500,000.00	0.00
	0905000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1132000600			25,964,243.00	25,044,422.90	919,820.10
	0905000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0901000000	Sports	25,964,243.00	25,044,422.90	919,820.10
1132000700			295,380,000.00	295,380,000.00	0.00
	0901000000	Sports	295,380,000.00	295,380,000.00	0.00
	0905000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1132000800			0.00	0.00	0.00
	0901000000	Sports	0.00	0.00	0.00
1132000900			257,440,000.00	257,440,000.00	0.00
	0901000000	Sports	257,440,000.00	257,440,000.00	0.00
1132001000			7,479,008.00	7,342,914.00	136,094.00
	0901000000	Sports	7,479,008.00	7,342,914.00	136,094.00
1132001100			22,736,121.00	17,876,045.15	4,860,075.85
	0901000000	Sports	22,736,121.00	17,876,045.15	4,860,075.85
1132100100			54,550,000.00	54,550,000.00	0.00
	0901000000	Sports	54,550,000.00	54,550,000.00	0.00
1132100200			0.00	0.00	0.00
	0901000000	Sports	0.00	0.00	0.00
1132100300			3,241,399.00	0.00	3,241,399.00
	0901000000	Sports	3,241,399.00	0.00	3,241,399.00
1132100400			0.00	0.00	0.00
	0901000000	Sports	0.00	0.00	0.00
1132100500			60,000,000.00	60,000,000.00	0.00
	0901000000	Sports	60,000,000.00	60,000,000.00	0.00
1132100700			0.00	0.00	0.00
	0901000000	Sports	0.00	0.00	0.00
1132100800			0.00	0.00	0.00
	0901000000	Sports	0.00	0.00	0.00
1132100900			0.00	0.00	0.00
	0901000000	Sports	0.00	0.00	0.00
1132101000			0.00	0.00	0.00
	0901000000	Sports	0.00	0.00	0.00
1132101100			15,000,000,000.00	14,376,175,554.35	623,824,445.65
	0901000000	Sports	15,000,000,000.00	14,376,175,554.35	623,824,445.65
1132101200			30,000,000.00	30,000,000.00	0.00
	0901000000	Sports	30,000,000.00	30,000,000.00	0.00
1132101300			20,000,000.00	20,000,000.00	0.00
	0901000000	Sports	20,000,000.00	20,000,000.00	0.00
		<b>Grand Total</b>	<b>16,474,956,172.00</b>	<b>15,821,732,376.65</b>	<b>653,223,795.35</b>

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

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

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

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

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

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

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



### Budget Execution By Programmes and Sub-Programmes

Entity: 1132-State Department For Sports Development

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0901000000		<b>Sports</b>	<b>16,474,956,172.00</b>	<b>15,821,732,376.65</b>	<b>653,223,795.35</b>
	0901010000	Sports Training and competitions	287,645,814.00	273,716,416.20	13,929,397.80
	0901020000	Development and Management of Sports Facilities	15,674,940,000.00	15,051,115,554.35	623,824,445.65
	0901030000		512,370,358.00	496,900,406.10	15,469,951.90
0905000000		<b>General Administration, Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0905010000	General Administration, Planning and Support Services	0.00	0.00	0.00
		<b>Grand Total</b>	<b>16,474,956,172.00</b>	<b>15,821,732,376.65</b>	<b>653,223,795.35</b>

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

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

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

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

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

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

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

**OUTSTANDING IMPREST REGISTER**

16-SEP-22 12:32 PM

FROM DATE: 01-JUL-2021

TO DATE: 30-JUN-2022

For: State Department For Sports  
Development

PF/NO	Particulars	Desgination	Amount
1990022602	INDAKWA JAXON	N.A.	162,800.00
191044178	JONATHAN UMBA ODERE	N.A.	14,700.00
1993038979	ROSE MURENGA WASIKE	SDSD Director Admin	47,800.00
1997037030	ELIZABETH REBECCA WAMALWA YATICH	N.A.	42,000.00
2003006623	JARED JOMO OMONDI	N.A.	300,000.00
2008006440	PETERSON MWENDWA MBITI	N.A.	10,000.00
2010001977	JOSEPH WAKAHIA	SDSD SCMA I	100,000.00
2010032449	MILDRED ATIENO OUMA	N.A.	30,000.00
2014002965	THOMAS KWAKA OMOLO	N.A.	84,000.00
2015030907	FELIX OMONDI OCHIDO	N.A.	56,000.00
SK200561	SEVERIO NYANGWESO	N.A.	58,800.00
<b>Total</b>			<b>906,100.00</b>