

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

*Paper laid on the
Table of the House
by the Leader of
the Majority Party
on Wednesday*

THE AUDITOR-GENERAL

*15/08/2018
(Afternoon)*

ON

**THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF SPORTS
DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE 2017**

**MINISTRY OF SPORTS, CULTURE
AND THE ARTS**



REPUBLIC OF KENYA



NATIONAL GOVERNMENT ENTITY
MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017

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

MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2017

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The Ministry of Sports, Culture and the Arts was formed through Presidential Executive Order No. 80 of April 2013.

The Ministry is headed by the Cabinet Secretary for Sports, Culture and the Arts, Dr. Hassan Wario Arero, Ph.D, EGH, who is responsible for the general policy and strategic direction of the Ministry.

The Ministry further consists of two State Departments each administered by a Principal Secretary.

The State Departments under Ministry of Sports, Culture and the Arts are outlined below;

- (i) The State Department for Sports Development administered by Amb. Peter Kirimi Kaberia, CBS.
- (ii) The State Department for Arts and Culture administered by Joseph Robert Otin Okudo, CBS.

The accompanying financial statements constitute the financial statements for the State Department for Sports Development.

The vision, mission, core values and core function of the **State Department for Sports Development** under **Ministry of Sports, Culture and the Arts** include:

1.1 Vision

To be a global leader in the provision of sports services.

1.2 Mission

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

1.3 Core Values

- a. **Accountability and Transparency:** The Ministry shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.
- b. **Equity and Equality:** The Ministry will promote fairness and equal distribution of resources and services at the national and county levels.
- c. **Professionalism and ethical practices:** All staff shall be patriotic to the course of the Ministry, uphold highest moral standards and be guided by professional ethics in all their undertakings.
- d. **Teamwork and Passion for Results:** The Ministry will relentlessly pursue timely attainment of targeted results at all levels through employee involvement, high level of coordination, networking and collaboration.

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- e. **Honesty and Integrity:** The Ministry is committed to acting in an honest, impartial, fair and transparent manner.
- f. **Innovativeness and Creativity:** We are a Ministry that encourages and facilitates creativity, innovative performance, and embraces change.
- g. **Efficiency and effectiveness:** The Ministry will promote high productivity, competence and usefulness of resources at the national and county levels.
- h. **Patriotism:** The Ministry will promote nationalism and ownership of services by the public at all levels of government.
- i. **Customer Centred service:** The Ministry is committed to uphold the highest standards of customer driven and focused service delivery.
- j. **Mutual respect, Participatory Approach and Inclusiveness:** The Ministry undertakes to seek the views of and involve stakeholders in all our programmes and activities.

1.4 Core Functions

The core functions of the State Department Sports Development include:

- a. National and Sectoral Development Planning
- b. National Population Management
- c. Monitoring and Evaluation of Economic Trends
- d. National Education Improvement
- e. Coordination of Development Authorities

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(b) Key Management

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

State Department for Sports Development

(c) Fiduciary Management

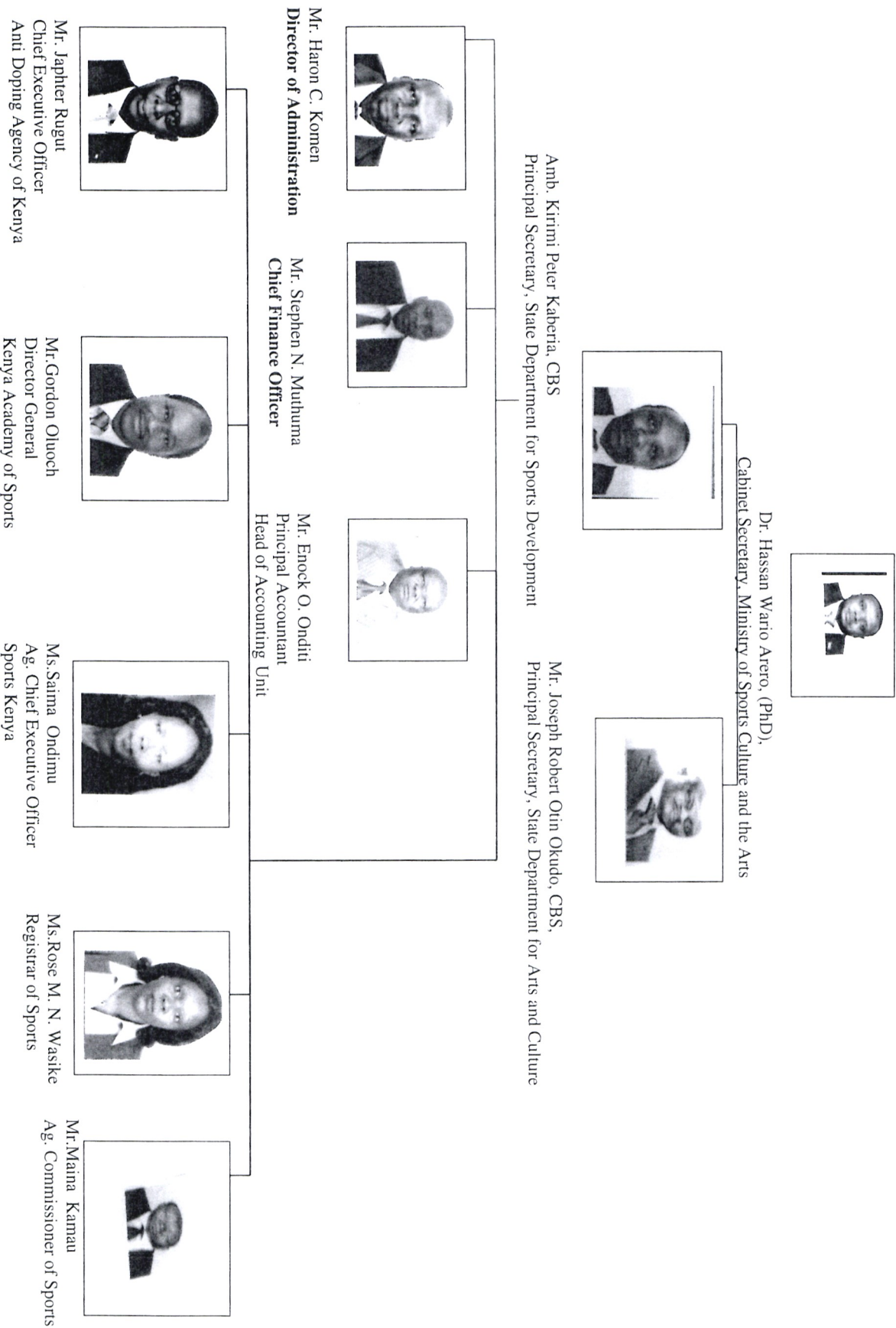
The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|------------|--------------------------------------------------------------|--------------------------------|
| 1. | Cabinet Secretary, Ministry of Sports, Culture and the Arts | Dr. Hassan Wario Arero. (PhD) |
| 2. | Principal Secretary, State Department for Sports Development | Amb. Kirimi Peter Kaberia, CBS |
| 3. | Director of Administration | Mr. Haron Chebet Komen |
| 4. | Chief Finance Officer | Mr. Stephen Njoroge Muthuma |
| 5. | Head of Accounting Unit | Mr. Enock Ondwari Onditi |
| 6. | Other AIE Holders | Directors |

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I. KEY ENTITY INFORMATION AND MANAGEMENT (Continued)
Senior Management – State Department for Sports Development



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I. KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

Senior Management – State Department for Sports Development

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <p>Dr. Hassan Wario Arero, Ph.D, EGH Cabinet Secretary Ministry of Sports Culture and the Arts</p> | <p>Dr. Hassan Wario Arero assumed the position of Cabinet Secretary, Ministry of Sports, Culture and the Arts in May 2013 following the successful general election under the new Constitutional dispensation. Dr. Hassan Wario Arero is charged with formulating and ensuring implementation of policies geared towards Sports, Arts and Culture. He holds a PhD in Social Anthropology from the University of East Anglia, Norwich, UK, a Master’s Degree in the Advanced Arts of Africa, Oceania and the Americas and a Bachelor’s Degree in Anthropology, both from University of Nairobi, Kenya.</p> |
|  <p>Amb. Kirimi Peter Kaberia, CBS Principal Secretary State Department for Sports Development</p> | <p>Amb. Kirimi Peter Kaberia joined the Ministry of Sports, Culture and the Arts on 1st April, 2017 as the Principal Secretary for Sports Development. Amb. Kaberia is the Accounting Officer for the State Department for Sports Development. He is responsible for Implementation of government policies on both finance and procurement. He is a career Diplomat and has served as an Ambassador to Brazil, Argentina, Chile, Colombia and Venezuela. He has also served as Deputy Ambassador to France, Spain and other Diplomatic postings in Washington DC and China. Amb. Kaberia holds a LLM degree from ISDE-Spain, and degree in Journalism and Communication from Marquette University in USA.</p> |
|  <p>Mr. Haron C. Komen Director of Administration</p> | <p>Mr. Haron C. Komen is a Certified Public Secretary (CPS) K and a career Public Administrator with over 20 years experience. He Holds a Masters degree in Business Administration (MBA) from University of Nairobi and a Bachelor of Arts degree from Kenyatta University. Mr. Komen is the Director of Administration in the State Department for Sports Development. He deputizes the Principal Secretary in the discharge of the functions of the State Department. Previously he served as a Commissioner for Refugees Affairs Camp, Manager at Daadab Refugee Camp, Deputy Secretary in the Ministry of Cooperatives as well as a District Officer in Various parts of the Country.</p> |
|  <p>Mr. Stephen N. Muthuma Chief Finance Officer</p> | <p>Mr. Stephen Njoroge Muthuma is the head of Finance in the State Department for Sports development. A career civil servant with over 25 years experience. He holds a degree in Commerce from the University of Nairobi. He is in charge of advising the Accounting Officer in matters related to Financial Management and Budget Implementation. Previously, he served in Ministries of Immigration & Registration of Persons and Interior & Coordination of National Government in various capacities in Finance sections.</p> |

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| | |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>Mr. Enock O. Onditi joined the Ministry as Head of Accounting Unit in June, 2016. He is responsible for maintaining sound financial records, implementation of an effective internal control and safeguarding of ministry's assets among others. He has wealthy experience of 29 years in Public Sector where he has headed accounting units in various ministries such as Education, Trade and others. Mr. Onditi holds a Bachelor of Commerce degree from University of Nairobi as well as CPA</p> |
| <p>Mr. Enock O. Onditi Principal Accountant</p> | <p>Mr. Rugut was gazetted as the Chief Executive Officer, Anti-Doping Agency of Kenya (ADAK) with effect from 5th February 2016. The Agency is a Semi-Autonomous State Corporation set up under the Anti-Doping Act No. 5 2016 with a mission to lead a coordinated national education awareness programme, testing and promotion of integrity for doping-free sport. He has a wealth of experience having worked with the Civil Service for over 30 years as an administrator. He holds a Master's degree in Business Administration from Jomo Kenyatta University of Agriculture and Technology. He also worked as the Secretary, Sports in the Ministry of Youth Affairs and Sports for two years</p> |
|  | |
| <p>Mr. Japhter Rugut Chief Executive Officer Anti Doping Agency of Kenya</p> | <p>Mr. Onyango was appointed as the Ag. Chief Executive Officer of the Kenya Academy of Sports in March, 2017. He holds a Bachelor's degree in Education from Kenyatta University, a diploma in Education from the University of Nairobi and an on-going E-MBA at the Jomo Kenyatta University of Agriculture and Technology. Mr. Onyango has a vast experience in the public sector and has previously served as a Commissioner of Sports in the State Department for Sports Development and as an Ag. Director General of Sports Kenya.</p> |
|  | |
| <p>Mr. Gordon O. Onyango, MBS, HSC Ag. Chief Executive Officer Kenya Academy of Sports</p> | <p>Saima Ondimu was appointed Ag. Director General Sports Kenya on 13th May, 2017. Sports Kenya was formed by the Sports Act 2013 with a mandate to promote sports programmes and develop sports infrastructure to enhance sports and its related purposes on behalf of the Government. She has a wealth of experience having worked in the Civil Service for 32 years in different capacities as an administrator and a career diplomat. She holds Masters Degree in International Hospitality Management & Tourism from Strath Clyde University (UK) and a Postgraduate Diploma in Diplomacy & International relations from University of Nairobi. She has previously also worked as a Senior Deputy Secretary at the Ministry of Sports, Culture & the Arts.</p> |
|  | |
| <p>Ms. Saima Ondimu Ag. Director General Sports Kenya</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 the Arts 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. Maina Kamau
Ag. Commissioner of Sports

Mr. Maina Kiruma Kamau assumed the position of Acting Commissioner of Sports after the Commissioner, Mr. Gordon Oluoch was seconded to Sports Kenya as the Acting Director General from 2016. Mr. Maina Kamau is charged with advising the State Department for Sports Development on all matters relating to sports, as the technical officer. He holds a Masters degree in Business Management from Jomo Kenyatta University of Agriculture and Technology and Bachelor of Education degree from the University of Nairobi, majoring in Sports and Chemistry.

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I. KEY ENTITY INFORMATION AND MANAGEMENT (*Continued*)

(d) Fiduciary Oversight Arrangements

Composition of the Committee Members

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

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

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

i. Audit and Finance Committee Activities

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

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

The committee was responsible and instrumental in:

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(d) Fiduciary Oversight Arrangements (continued)

i. Audit and Finance Committee Activities (continued)

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

Attendance of the audit and finance committee members

The following shows the number of finance and audit committee meetings held during the year and the attendance of individual members.

| Committee attendance for the year ended 30th June 2017 | Audit and finance committee meetings | Total Attendance |
|--------------------------------------------------------------------------|---------------------------------------------|-------------------------|
| Ruto Kibiwott David (Chairman) | NIL | NIL |
| John Longacha Ejore (Member) | NIL | NIL |
| Eunic Muyoka Juma (Member) | NIL | NIL |
| Ambrose O. Agenga (Member) | NIL | NIL |

✓ - Attended

X - Absent with apology

Note: Since their appointment, they have never held any meeting.

ii. Budget Committee Activities

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT (*Continued*)

(d) Fiduciary Oversight Arrangements (continued)

ii. Budget Committee Activities

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

- To review and consider the cash flow plans
- To review 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 Department.

iii. Budget Committee Activities

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

| | | |
|-----------------------|----------------------------|-----------|
| 1. Haron C. Komen | Director of Administration | Chairman |
| 2. Rose Wasike | Sports Registrar | Member |
| 3. Maina Kamau | Ag. Commissioner of Sports | Member |
| 4. Stephen N. Muthuma | Chief Finance Officer | Secretary |
| 5. Wekesa Khaoya | Head – CPPMU | Member |

iv. Human Resources Management Advisory Committee Activities

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

| <u>Name</u> | <u>Designation</u> | <u>Position</u> |
|------------------------------|--------------------------------------------|--------------------|
| 6. Amb, Richard T. Ekai, MBS | Principal Secretary (<i>transferred</i>) | Chairman |
| 7. Haron C. Komen | Director of Administration | Alternate Chairman |
| 8. Dr. Kiprop Lagat | Director – Department of Culture | Member |
| 9. Dr. Donald Otoyoy | Director – PPMC | Member |
| 10. Rose Wasike | Sports Registrar | Member |
| 11. Francis G. Mwangi | Director – KNADS | Member |
| 12. Ernest Kerich | Director – Film Services | Member |
| 13. Maina Kamau | Ag. Commissioner of Sports | Member |
| 14. Ali M. Yussuf | Director – HRM & Development | Secretary |

This is the committee charged with the responsibilities of taking care of human resource needs.

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I. KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(d) Fiduciary Oversight Arrangements (continued)

iii. Human Resources Management Advisory Committee Activities

Their duties include:

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

Attendance of the human resource management advisory committee members

The following shows the number of human resource management advisory committee meetings held during the year and the attendance of individual members.

| Committee attendance for the year ended 30 th June 2017 | Human Resource Management Advisory committee meetings | | | | Total Attendance |
|--------------------------------------------------------------------|-------------------------------------------------------|------------|------------|------------|------------------|
| | 29-7-2016 | 19-12-2016 | 19-01-2017 | 04-05-2017 | |
| Wenslas S. A. Ong'ayo | ✓ | ✓ | ✓ | × | 3 |
| Rose Wasike | ✓ | ✓ | ✓ | ✓ | 4 |
| Haron C. Komen | × | × | ✓ | ✓ | 2 |
| A. M. Yusuf | × | × | ✓ | ✓ | 2 |
| Francis G. Mwangi | ✓ | ✓ | ✓ | ✓ | 4 |
| Saima Ondimu | ✓ | × | × | × | 1 |
| Evans O. Mogusu | ✓ | × | ✓ | ✓ | 3 |
| Maina Kamau | ✓ | × | ✓ | ✓ | 3 |
| J. L. Nyavanga | ✓ | × | × | × | 1 |
| Thomas Wasonga | ✓ | × | × | × | 1 |
| Agnes A. O. Nyakiba | ✓ | ✓ | ✓ | × | 3 |
| Robert Tonui | ✓ | ✓ | ✓ | × | 3 |
| Peter Mwathi | ✓ | ✓ | ✓ | ✓ | 4 |
| Elizabeth Marima | ✓ | × | × | × | 1 |
| Dr. Kiprop Lagat | × | ✓ | × | × | 1 |
| Dr. Ronald Otoyo | × | ✓ | ✓ | × | 2 |
| Japson Gitonga | × | ✓ | ✓ | × | 2 |
| Ruth N. Mailu | × | × | ✓ | × | 1 |
| Ernest Kerich | × | ✓ | × | × | 1 |
| Raphael Murruri | × | ✓ | ✓ | ✓ | 3 |
| Ann Wachu | × | ✓ | × | × | 1 |
| Sironka Tutayo | × | × | ✓ | ✓ | 2 |
| Dennis S. Lekaitu | × | × | ✓ | ✓ | 2 |

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✓ - Attended
with apology

X - Absent wit ✓ - Attended

X - Absent

v. Training Committee activities

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

| <u>Name</u> | <u>Designation</u> | <u>Position</u> |
|------------------------------|--------------------------------------------|--------------------|
| 1. Amb, Richard T. Ekai, MBS | Principal Secretary (<i>transferred</i>) | Chairman |
| 2. Haron C. Komen | Director of Administration | Alternate Chairman |
| 3. Dr. Kiprop Lagat | Director – Department of Culture | Member |
| 4. Dr. Donald Otoyo | Director – PPMC | Member |
| 5. Rose Wasike | Sports Registrar | Member |
| 6. Francis G. Mwangi | Director – KNADS | Member |
| 7. Ernest Kerich | Director – Film Services | Member |
| 8. Maina Kamau | Ag. Commissioner of Sports | Member |
| 9. Ali M. Yussuf | Director – HRM & Development | Secretary |

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

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(d) Fiduciary Oversight Arrangements (continued)

vi. Training Committee activities (continued)

| Committee attendance for the year ended 30 th June 2017 | Training committee meetings | | | | Total Attendance |
|--------------------------------------------------------------------|-----------------------------|------------|------------|------------|------------------|
| | 29-7-2016 | 19-12-2016 | 19-01-2017 | 04-05-2017 | |
| Wenslas S. A. Ong'ayo | ✓ | ✓ | ✓ | x | 3 |
| Rose Wasike | ✓ | ✓ | ✓ | ✓ | 4 |
| Haron C. Komen | x | x | ✓ | ✓ | 2 |
| B. M. Yusuf | x | x | ✓ | ✓ | 2 |
| Francis G. Mwangi | ✓ | ✓ | ✓ | ✓ | 4 |
| Saima Ondimu | ✓ | x | x | x | 1 |
| Evans O. Mogusu | ✓ | x | ✓ | ✓ | 3 |
| Maina Kamau | ✓ | x | ✓ | ✓ | 3 |
| J. L. Nyavanga | ✓ | x | x | x | 1 |
| Thomas Wasonga | ✓ | x | x | x | 1 |
| Agnes A. O. Nyakiba | ✓ | ✓ | ✓ | x | 3 |
| Robert Tonui | ✓ | ✓ | ✓ | x | 3 |
| Peter Mwathi | ✓ | ✓ | ✓ | ✓ | 4 |
| Elizabeth Marima | ✓ | x | x | x | 1 |
| Dr. Kiprop Lagat | x | ✓ | x | x | 1 |
| Dr. Ronald Otoy | x | ✓ | ✓ | x | 2 |
| Japson Gitonga | x | ✓ | ✓ | x | 2 |
| Ruth N. Mailu | x | x | ✓ | x | 1 |
| Ernest Kerich | x | ✓ | x | x | 1 |
| Raphael Muiruri | x | ✓ | ✓ | ✓ | 3 |
| Ann Wachu | x | ✓ | x | x | 1 |
| Sironka Tutayo | x | x | ✓ | ✓ | 2 |
| Dennis S. Lekaitu | x | x | ✓ | ✓ | 2 |

✓ - Attended

X - Absent

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I. KEY ENTITY INFORMATION AND MANAGEMENT (*Continued*)

(e) State Department for Sports Development Headquarters

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

(f) Entity Contacts

Telephone No. +254-020-2251164/005, 2250576
Fax 254-020-316187
Website: www.minspoca.go.ke

(g) Entity Bankers

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

National Bank of Kenya
Kenyatta Avenue Branch
Nairobi, KENYA

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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II. COMMENTARY BY THE CABINET SECRETARY**

Dr. Hassan Wario Arero, Ph.D, EGH
Cabinet Secretary, Ministry of Sports
Culture and the Arts



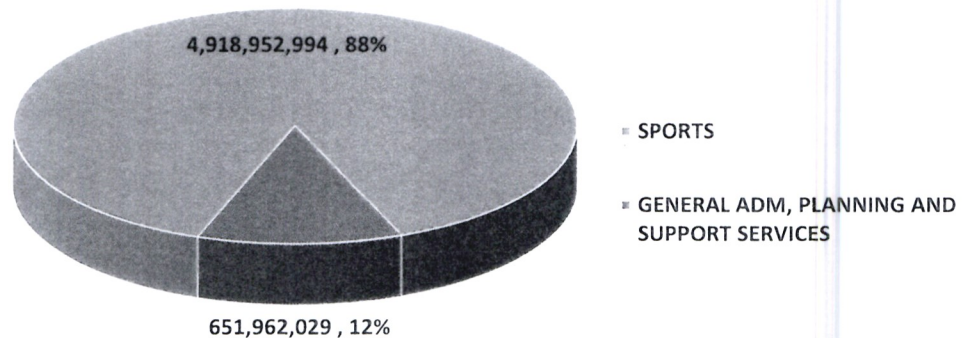
The Ministry is mandated to provide effective leadership and coordination in planning, policy formulation and tracking results for a globally competitive and prosperous nation. This is derived from the Executive order No. 70 of 2016. The sub sector is charged with Economic Planning and Coordination Services, Community Development, Population Management, Industry Development Coordination, an enabling environment for planning, transformed public service delivery, education, development and management government system.

BUDGET ALLOCATION

In the financial year 2016/17 the State Department for Sports Development had a gross budget of **Kshs. 5,528,131,688** which was made up of **Kshs. 3,517,631,688** and **Kshs. 2,010,500,000** for recurrent and development vote respectively.

The State Department spent the gross budget of Kshs. 5,528,131,688 under the following two programmes:

BUDGET ALLOCATION BY PROGRAMMES



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II. COMMENTARY BY THE CABINET SECRETARY (*Continued*)

I. Programme 1: SPORTS

The objective of this programme is development and management of Sports Facilities and Sports Training and competitions. This programme was allocated **Kshs4,918,952,994** representing 88.30% of the budget. The allocation was spent under the following sub programmes:

- a. Sub-programme.1.1: Development and Management of Sports Facilities
Kshs4,599,547,427
- b. Sub-programme 1.2: Sports Training and Competitions**Kshs319,405,567**

II. Programme 2: General Administration, Planning and Support Services

The objective of this programme is to give personnel manpower to run the organization in order to achieve its objectives. This programme was allocated **Kshs. 609,178,694** representing 11.70% of the budget. A total of **Kshs600,876,315** was spent under the following sub programme:

- a. Sub-programme 2.1: General Administration, Planning and Support Service

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For the year ended June 30, 2017

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2016 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2017

| Financial Performance | Printed Estimates | Actual | Variance | % |
|------------------------------|--------------------------|------------------|--------------------|---------------------------------|
| | Kshs | Kshs | Kshs | Utilisation Variance |
| Total Receipts | 5,528,131,688 | 5,489,570,500 | 38,561,188 | 99% |
| Total Payments | 5,528,131,688 | 5,482,073,173 | 46,058,515 | 99% |
| Surplus for the Year | - | 7,497,327 | (7,497,327) | >100% |

Actual receipts by the MDAs stood at 1% below budget while actual payments were 1% below budget. This is attributable to under-utilisation of budget allocation for acquisition of assets which stood 46% of the total allocated budget.

Budget Utilisation

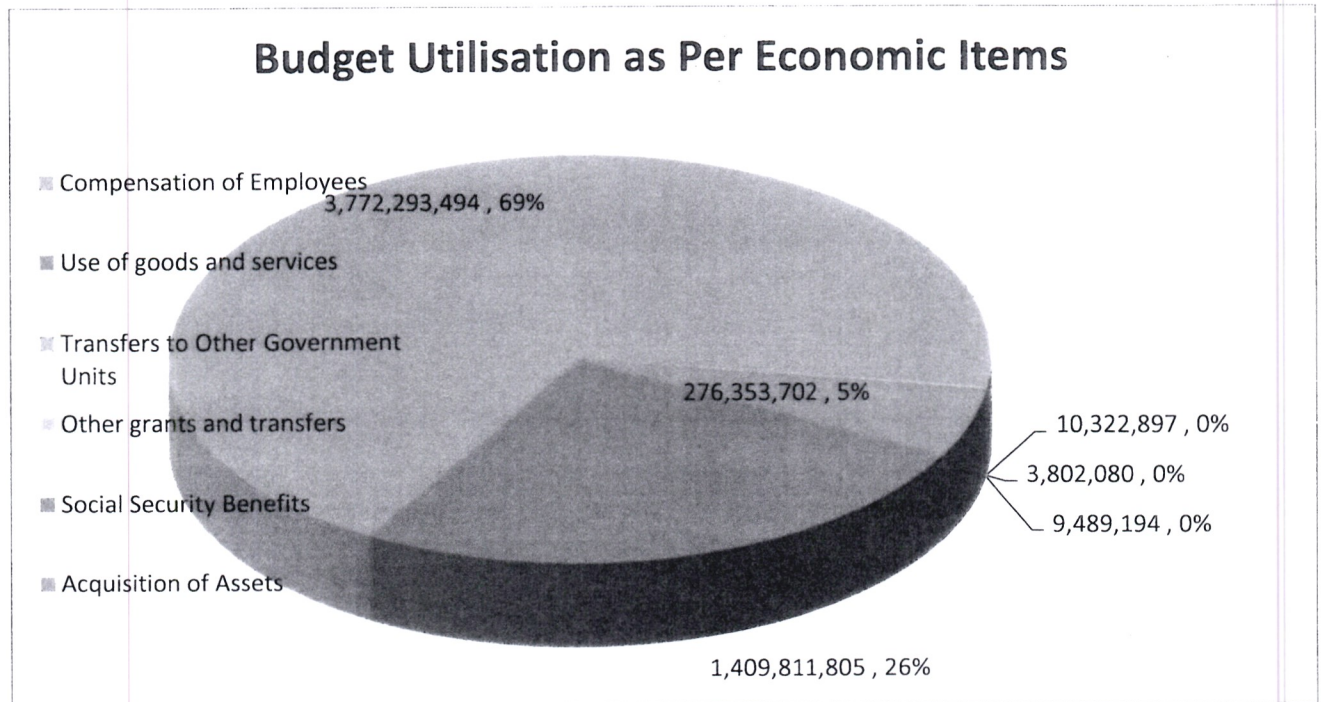
The State Department spent **Kshs. 5,482,073,173** against an approved budget of **Kshs. 5,528,131,688** representing absorption of **99%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

| | Approved Budget Allocation | Actual Payments | Variance |
|-------------------------------------|---------------------------------------|----------------------------|-------------------|
| | Kshs | Kshs | Kshs |
| Compensation of Employees | 276,598,418 | 276,353,702 | 244,716 |
| Use of goods and services | 1,433,856,332 | 1,409,811,805 | 24,044,527 |
| Transfers to Other Government Units | 3,782,694,880 | 3,772,293,495 | 10,401,385 |
| Other grants and transfers | 10,380,558 | 10,322,897 | 57,661 |
| Social Security Benefits | 3,802,114 | 3,802,080 | 34 |
| Acquisition of Assets | 20,799,386 | 9,489,194 | 11,310,192 |
| Total Payments | 5,528,131,688 | 5,482,073,173 | 46,058,515 |

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II. COMMENTARY BY THE CABINET SECRETARY (Continued)

Key Performance Highlights (Continued)



It is noted that 69% of the State Department's budget was used in Transfers to Other Government entities Semi-Autonomous Government Agencies (SAGAs). 5% of the budget was utilised on employee compensation while 26% was utilised in use of goods and services.

Current Year Performance against Prior Year

| Financial Performance | Year to | Year to | Change | % |
|-------------------------------------------|----------------------------|----------------------------|---------------------|--------------|
| | 30 th June 2017 | 30 th June 2016 | | |
| | Kshs | Kshs | Kshs | Change |
| Total Receipts | 5,489,570,500 | 6,570,762,601.00 | (1,081,192,101.00) | (16)% |
| Total Payments | 5,482,073,173 | 6,539,211,299.00 | (1,057,138,127.00) | (16)% |
| Surplus/(Deficit) for the Year | 7,497,327 | 31,551,302 | (24,053,974) | (76)% |

Total receipts reduced by 16% due to decrease in funding to the MDAs mainly through exchequer releases while there was an decrease of 16% in payments attributed to the decrease in funding

Receipts

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

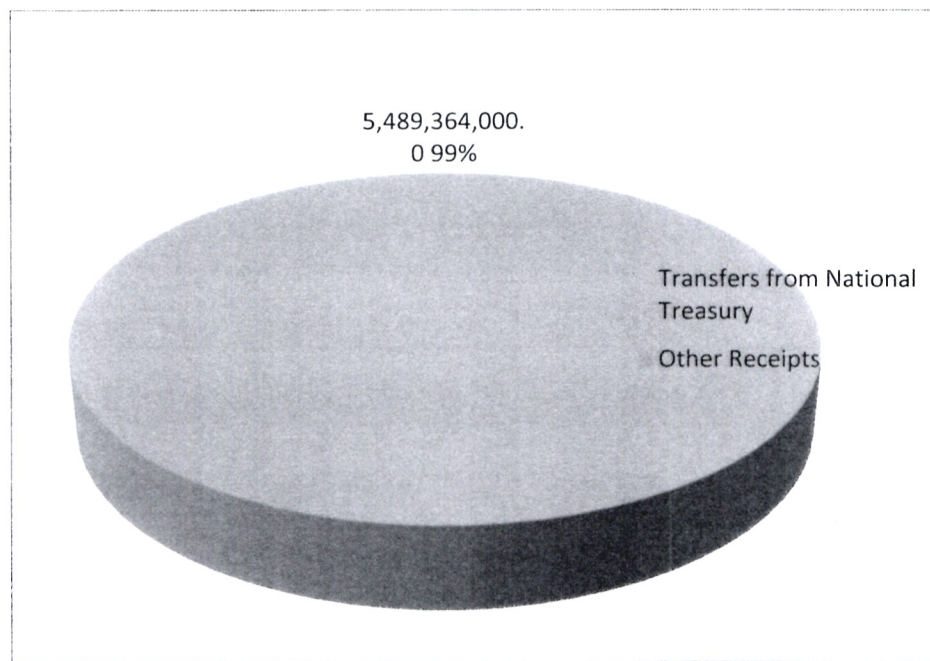
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The total receipts for FY 2016/2017 stood at Kshs 5.489 Million, representing a 16% decrease from Kshs 6.570 Million for FY 2015/2016

Total Receipts Breakdown

| | Year to 30 th June 2017 | Year to 30 th Jun-16 | Change | % |
|-------------------------------------------|---------------------------------------|------------------------------------|------------------------|----------------|
| Receipts | Kshs | Kshs | Kshs | Change |
| Tax Receipts | - | 7,707,000 | (7,707,000) | 100% |
| Proceeds from Domestic and Foreign Grants | - | 9,610,571 | (9,610,571) | 100% |
| Transfers from National Treasury | 5,489,364,000 | 6,551,200,000 | (1,061,836,000) | (16.21)% |
| Other Receipts | 206,500 | 2,245,030.00 | (2,038,530) | (90.8)% |
| Total Receipts | 5,489,570,500 | 6,570,762,601.00 | (1,081,192,101) | (16.5)% |

The decrease in total receipts is as a result of a decrease in exchequer releases from the National Treasury by Kshs 1.061 Billion due to reduced budgetary allocation. There was also a decrease in tax receipts by Kshs 7.707 million attributed to government reorganization transferring some of the activities to State Department of Arts and Culture.



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II. COMMENTARY BY THE CABINET SECRETARY (Continued)

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2017. The major source of funding for the State Department for Sports Development is exchequer releases that account for 99% of the total receipts.

Payments

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

The total payments for FY 2016/2017 stood at Kshs 5,482 Million, representing a 16.17% decrease from Kshs 6,539 Million for FY 2015/2016.

Total Payment Breakdown

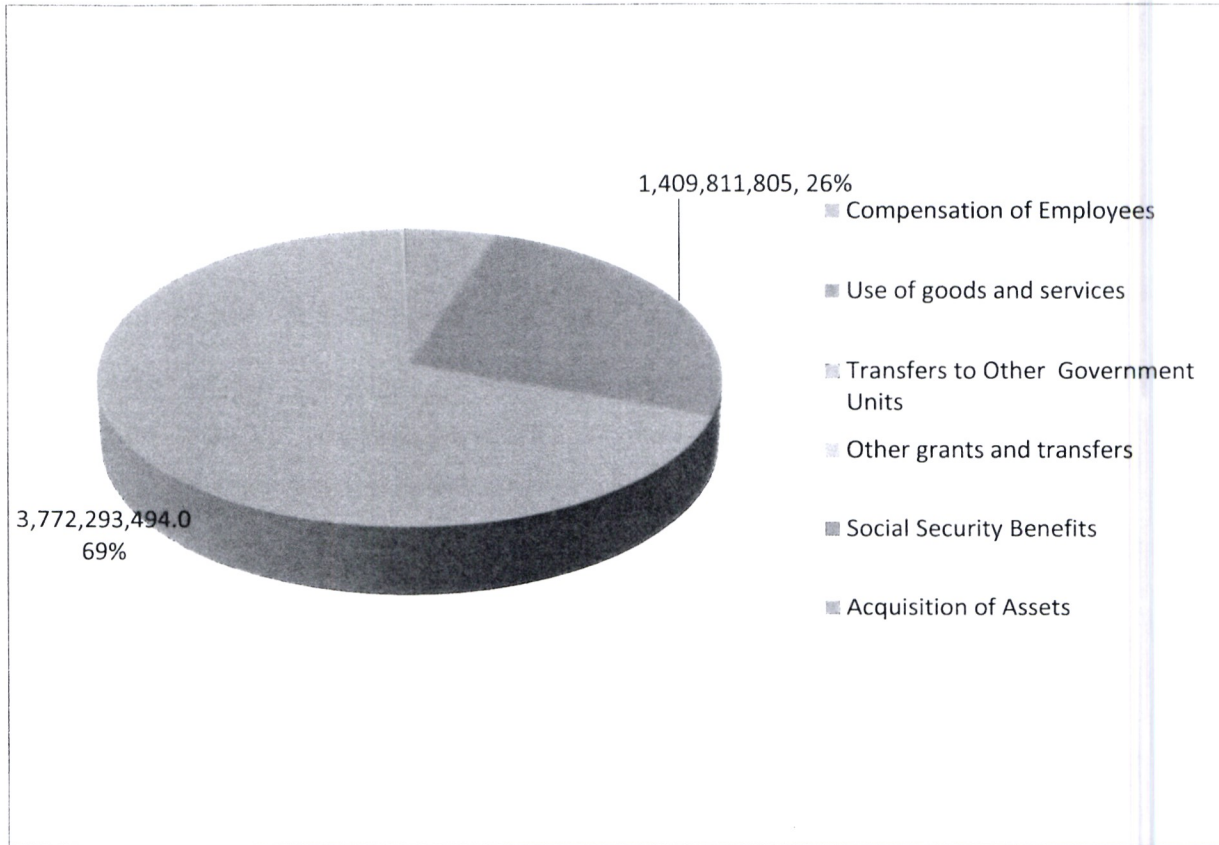
| | Year to 30 th June 2017 | Year to 30 th Jun-16 | Change | % |
|-------------------------------------|---------------------------------------|------------------------------------|------------------------|-----------------|
| Payment | Kshs | Kshs | Kshs | Change |
| Compensation of Employees | 276,353,702 | 409,884,086 | (133,530,384) | (32.58%) |
| Use of goods and services | 1,409,811,805 | 1,204,087,688 | 205,724,117 | 17.09% |
| Transfers to Other Government Units | 3,772,293,495 | 3,735,363,985 | 36,929,510 | 0.99% |
| Other grants and transfers | 10,322,897 | 11,970,064 | (1,647,167) | (13.76)% |
| Social Security Benefits | 3,802,080 | 4,027,081 | (225,001) | (5.59)% |
| Acquisition of Assets | 9,489,194 | 1,173,878,395 | (1,164,389,201) | (99.19)% |
| Total Payments | 5,482,073,173 | 6,539,211,299 | (1,057,138,126) | (16.17)% |

The decrease in payments is attributable to a significant decrease in Acquisition of Assets which was reduced in the budget by 99%. Further, there was also a decrease in compensation of employees attributed to reorganization of government where the Ministry was separated into two State departments.

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II. COMMENTARY BY THE CABINET SECRETARY (Continued)

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2017



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II. COMMENTARY BY THE CABINET SECRETARY (Continued)

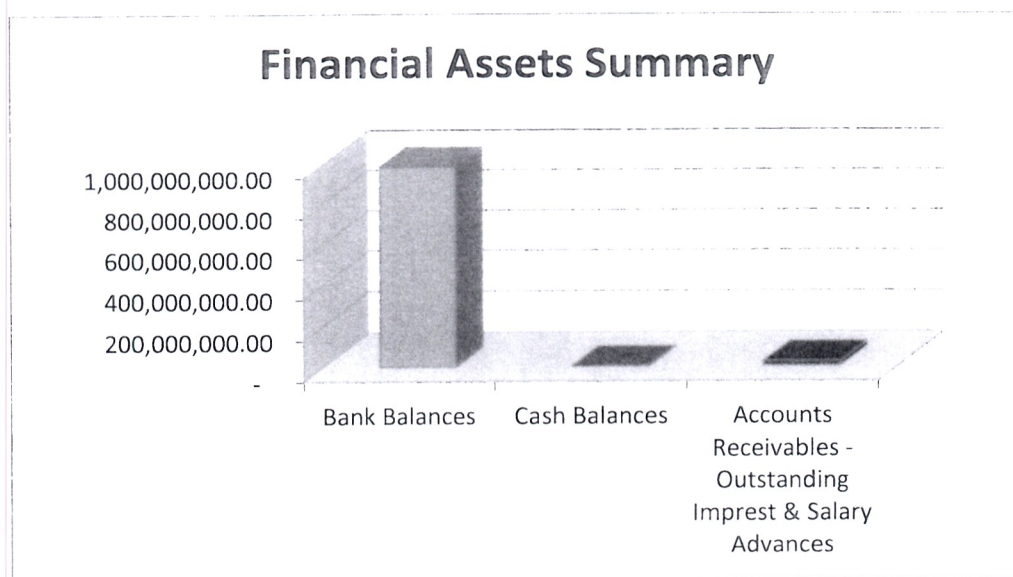
Financial Assets Summary

| Financial Assets | As at 30th June 2017 Kshs | As at 30th June 2016 Kshs | Change Kshs | % Change |
|-----------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|------------------------|---------------------|
| Bank Balances | 985,797,562.00 | 180,691,238.00 | 805,106,324.00 | 445.57% |
| Cash Balances | 448,326.00 | 453,326.00 | (5,000.00) | (1.10)% |
| Accounts Receivables - Outstanding Imprest & Salary Advances | 21,631,123.00 | 21,648,312.00 | (17,189.00) | (0.08%) |
| Total Financial Assets | 1,007,877,011.00 | 202,792,876.00 | 805,084,135.00 | 397% |

Bank balances increased by 445.57% as a result of an ongoing project of World under 18 Championship which was taking place at the start of July 2017

Cash balances declined by 1.10% due to measures put in place to reduce holding huge cash balances.

There is also an decrease in accounts receivables by 0.08% as a result of prompt accounting for imprest advance by the imprest holders mainly towards year end.



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II. COMMENTARY BY THE CABINET SECRETARY (Continued)

Cash Flows and Cash Position

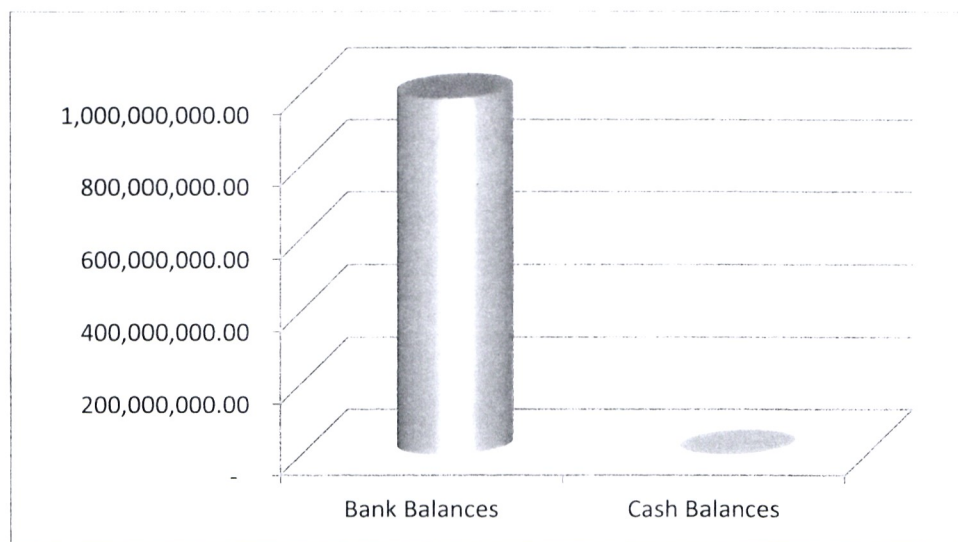
The cash and bank balances held by the State Department for Sports Development as at 30th June 2017 was Kshs 985.797 Million compared to Kshs 180.691 Million held as at 30th June 2016. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

| Cash and Bank balances | As at 30th June 2017 | As at 30th June 2016 | Change | % |
|-------------------------------|----------------------------------------|----------------------------------------|-----------------------|----------------|
| | Kshs | Kshs | Kshs | Change |
| Bank Balances | 985,797,562.00 | 180,691,238.00 | 805,106,324.00 | 445.57% |
| Cash Balances | 448,326.00 | 453,326.00 | (5,000.00) | -1.10% |
| Total | 986,245,888.00 | 181,144,564.00 | 805,101,324.00 | 444.45% |

Bank balances increased by 445.57% as a result of an ongoing project of World under 18 Championship which was taking place at the start of July 2017

Cash balances declined by 1.10% due to measures put in place to reduce holding huge cash balance



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II. COMMENTARY BY THE CABINET SECRETARY (Continued)

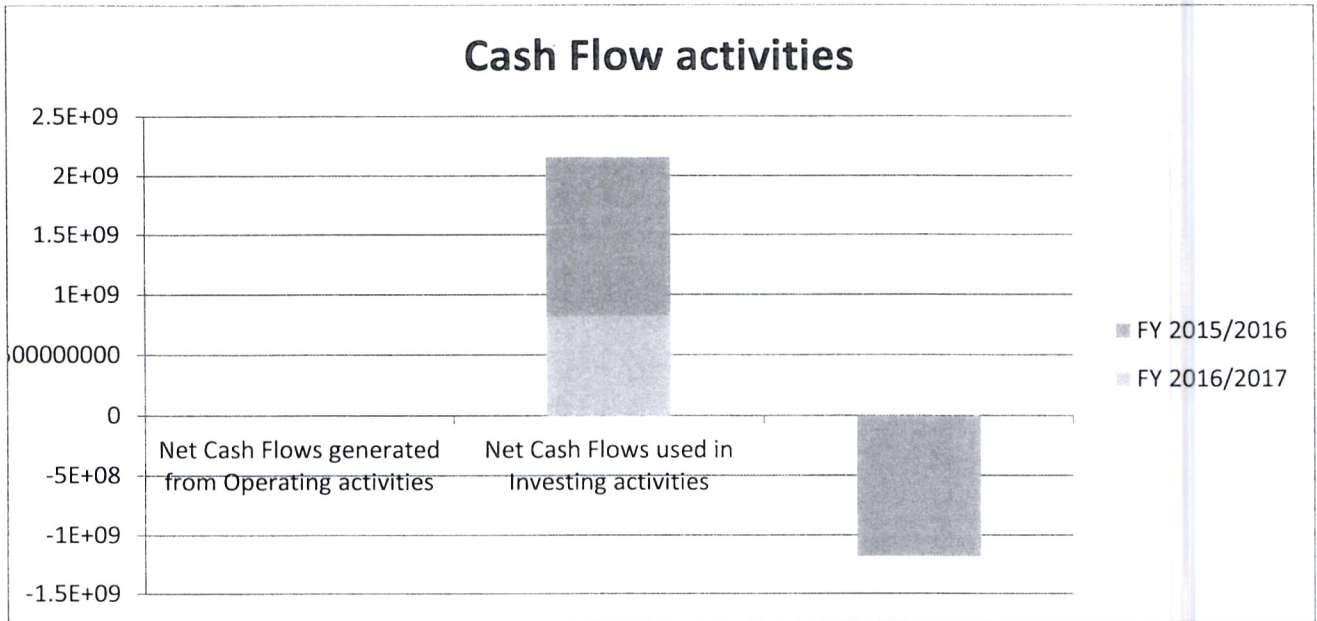
Cash Flow Activities

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

| Cash Flow Activities | Year to 30th June 2017 | Year to 30th June 2016 | Change | % |
|----------------------------------------------------|----------------------------------------------|----------------------------------------------|-----------------------|-----------------|
| | Kshs | Kshs | Kshs | Change |
| Net Cash Flows generated from Operating activities | 814,590,518 | 1,338,888,031 | (524,297,513.00) | (39.16)% |
| Net Cash Flows used in Investing activities | (9,489,194) | (1,173,878,391.00) | 1,164,389,197.00 | (99.19)% |
| Net Cash Flows generated in Financing activities | - | - | - | |
| Net increase in Cash and Cash Equivalents | 805,101,324 | 165,009,640.00 | 640,091,684.00 | 387.91% |
| Cash and Cash Equivalents at 1-Jul | 181,144,564 | 16,134,924.00 | 165,009,640.00 | 1022.69% |
| Cash and Cash Equivalents at 30 June | 986,245,888 | 181,144,564.00 | 805,101,324.00 | 444.45% |

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II. COMMENTARY BY THE CABINET SECRETARY (Continued)



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

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III. COMMENTARY BY THE CABINET SECRETARY (*Continued*)

Key Achievements of the State Department for Sports Development in the Financial Year 2016/2017

The State Department for Sports Development plays a crucial role in overall development of the Sports industry of Kenya through management and development of sports and sports facilities. The state department accomplished the following during the financial year 2016/2017:

1. Refurbishment and rehabilitation of regional stadia –In phase II of the programme, rehabilitation of 7 regional stadia was ongoing with the following milestones:
 - Sports Kenya Signed Memorandum of Understanding with the respective county governments and completed contractual engagements to rehabilitate 7 regional stadia;
 - Targeted works have been completed as follows: Marsabit in Marsabit County (20%), Kamariny in Elgeyo Marakwet County (20%), Wote in Makueni County (20%), Kipchoge Keino Phase II in Uasin Gishu County (30%), Karatu in Kiambu County (30%), Ruring'u in Nyeri County (5%) and Chuka in Tharaka Nithi County (20%).
2. Construction of International Sports Academy Phase 1. This phase was 80% complete and comprise the following units:
 - i. 8 floor hostels;
 - ii. Classrooms and Administration office; and
 - iii. Three sports pitches (2 Football, 1Rugby)
3. Establishment of Satellite Sports Academies: The Kenya Academy of Sports established 4 satellite academies as follows;
 - i. Rabai Road Centre, Nairobi County – Rabai Road Primary School;
 - ii. Acagoro Centre, Nairobi County – Korogocho Community;
 - iii. Karuri Cricket Centre, Kiambu County – Karuri Primary School;
 - iv. Makueni Academy, Makueni County – Makueni County Government (in progress).
4. 857 athletes tested on doping; 22,134 persons reached through Anti-Doping Education and Sensitization Campaigns;
5. Capacity building of sports technical personnel: The Ministry through Kenya Academy of Sports trained 30 coaches and 35 sports administrators who are spread within the national federations and schools. Sports coaches and administrators were equipped with coaching and management skills.
6. Identification and nurturing of athletes: The Kenya Sports Academy identified and trained 250 athletes in seven sports disciplines namely; Chess, Football, Volleyball, Rugby, Skating,

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Swimming, and Taekwondo. Football (girls and boys) and volleyball girls who excelled during training have joined the Kenya National Junior teams. The Academy has also collaborated with United Nations Children Fund (UNICEF) and Kenya Institute of Curriculum Development (KICD) to develop a draft Curriculum for 5 sports disciplines (Athletics, Basketball, Cricket, Football and Volleyball).

7. The National Sports Lottery Fund: The fund in collaboration with six partners namely; Brookside, Young Africa Leaders Initiative (YALI), Kass Media, Kenya Power Ltd, Safaricom Limited and Airtel mobilized Kshs. 24 million from the above mentioned partners and disbursed to support sports events.
8. Team Kenya participated in Olympics and Paralympics in August 2016 and World Youth Under 20 Athletics Championships in Poland in July 2016;
9. Registration, Licensing and Regulation of Sports Organizations and Persons:
 - Issued 45 interim certificates to sports organizations
 - Developed the Sports Registrar's Rules and Regulations that were gazetted on 2nd September 2016;
 - Developed a Strategic Plan for 2018-2022 for Sports Registrar's Office.
10. The Ministry has fully implemented the Sports Act, 2013 through operationalizing all the institutions established under the Act (Sports Dispute Tribunal, Sports Registrar, National Sports Fund, Kenya Academy of Sports and Sports Kenya.
11. The Ministry successfully hosted World Youth Championships in July, 2017.

Challenges

- There is a lack/weak regulatory framework and institutions to regulate the sports industry.
- There is scarce/incomplete data collection in the industry hence the economic contribution cannot be accurately quantified.
- There is a perception of the sports industry being viewed as a social entertainment and not a profession.
- There is inadequate mechanism for talent identification, nurturing and promotion.
- Inadequate human resource and budgetary provision for affecting projects completion timelines and sometimes leads to stalling of projects;
- The sports industry is faced with the digital technology challenge necessary in order to remain competitive.
- Centralized Services of Sports Registrar's Office in Nairobi while sports organizations are spread across the country in the face of inadequate budget and human resource;

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- Centralized Services of Sports Registrar's Office in Nairobi while sports organizations are spread across the country in the face of inadequate budget and human resource;
- Lack of modern equipment and capacity of officers in technical areas is a huge challenge in the face of the constant changes in technology;
- Lack of adequate number of WADA accredited laboratories in Africa making testing of athletes expensive.
- Technological advancement in the use of prohibited substances and ahead of anti-doping measures.
- There is resistance towards regulations in the sports industry.



**Dr. Hassan Wario Arero, Ph.D, EGH
Cabinet Secretary
Ministry of Sports Culture and the Arts**

MINISTRY OF SPORTS, CULTURE AND THE ARTS
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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

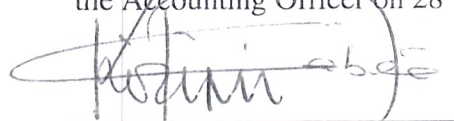
The Accounting Officer in charge of the State Department for Sports Development is responsible for the preparation and presentation of the state department's financial statements, which give a true and fair view of the state of affairs of the state department for and as at the end of the financial year (period) ended on June 30, 2017. 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 Development 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's financial statements give a true and fair view of the state of the department's transactions during the financial year ended June 30, 2016, and of the state department's financial position as at that date. The Accounting Officer in charge of the State Department for sports Development further confirms the completeness of the accounting records maintained for the department, which have been relied upon in the preparation of the department's financial statements as well as the adequacy of the systems of internal financial control.

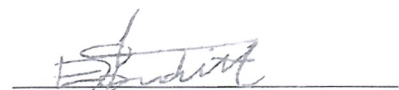
The Accounting Officer in charge of the State Department for Sports Development confirms that the department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the department's funds received during the year under audit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

Approval of the financial statements

The State Departments for Sports Development financial statements were approved and signed by the Accounting Officer on 28th September, 2017.



Principal Secretary
Amb. Kirimi Peter Kaberia, CBS



Principal Accounts Controller
Enock O. Onditi

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF SPORTS DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2017 - MINISTRY OF SPORTS, CULTURE AND THE ARTS

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department of Sports Development - Ministry of Sports, Culture and Arts set out on pages 6 to 28, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 Development as at June 30, 2017, 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 Financial Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I confirm that, nothing else has come to my attention to cause me believe that public money has not been applied lawfully and in an effective way.

Basis of Qualified Opinion

1.0 Unaccounted for Fixed Assets

The State Department of Sports Development - Summary of Fixed Assets Register reflects Kshs.2,192,785,665 in respect of fixed assets as at 30 June 2017 which also included additions of Kshs.9,489,194 during the year under review. However, the fixed assets register was not updated to include assets worth Kshs.67,584,884 acquired for use during the IAAF World Under 18 Championships Nairobi 2017 by the Ministry of Sports, Culture and The Arts through the Local Organizing Committee. The assets consisted of laptops, furniture, printers, television sets, air conditioners, and bedside cabinets among others.

In the circumstances, it has not been possible to confirm the ownership, location, existence and security of the fixed assets worth Kshs.67,584,884 as at 30 June 2017.

Report of the Auditor-General on the Financial Statements of State Department of Sports Development for the year ended 30 June 2017 - Ministry of Sports, Culture and the Arts

2.0 Improper Use of Motor Vehicle

The State Department of Sports Development took possession of a Toyota Prado registration number KCE 902 purchased by National Sports Fund at a cost of Kshs.7,828,350 in the year 2015. The vehicle is still being used by the State Department while the National Sports Fund continues to suffer from acute shortage of motor vehicles for their operations. Further, the National Sports Fund continued to incur insurance and depreciation expenses without benefiting from its use.

In the circumstance, the motor vehicle valued at Kshs.7,828,350 has not been used for the intended purposes and the Fund has not obtained value for money since purchase of the vehicle in 2015.

3.0 Outstanding Accounts Receivable Balances

3.1 District Suspense

As previously reported, the statement of assets and liabilities for the year ended 30 June 2017, reflects accounts receivable balance of Kshs.21,631,123. Included in this balance is a district suspense balance of Kshs.20,756,326 in respect of disbursements to the districts to support their operations. However, the respective districts have not accounted for the amounts disbursed.

In the circumstance, it has not been possible to confirm recoverability of long outstanding disbursements totalling Kshs.20,756,326 shown as district suspense as at 30 June 2017.

3.2 Salary Advances

As previously reported, the accounts receivables balance of Kshs.21,631,123 as at 30 June 2017 includes salary advances balance of Kshs.417,961. Out of the amount of Kshs.417,961 are salary advances of Kshs.340,943 which have been outstanding since 2015/2016 and earlier years.

No reasons have been given for the non-recovery of these long outstanding salary advances.

4.0 IAAF World Youth Championships - Nairobi 2017

During the period under review, the State Department of Sports Development - Ministry of Sports Culture and The Arts allocated Kshs.3,501,135,612 for the purposes of preparing for the IAAF World Youth Championships 2017 held In Nairobi from 12 July to 16 July 2017.

| Agency | Amount disbursed(Kshs) |
|-----------------------------------------|-------------------------------|
| State Department for Sports Development | 1,712,918,380 |
| Sports Kenya | 1,098,665,395 |
| Kenyatta University | 689,551,837 |
| Total | 3,501,135,612 |

A Local Organizing Committee (LOC) comprising of the State Department, government sports organizations, security departments and other sports stakeholders involved in the championships was formed. Authority to Incur Expenditures (AIEs) were allocated by the State Department for Sports Development as follows:

Table of expenditures under State Department of Sports Development.

| DATE | PAYEE | AMOUNT |
|----------|-----------------------------------------|----------------|
| VARIOUS | SAROVA STANLEY HOTELS LTD | 131,971,406.26 |
| VARIOUS | RESJOS ENTERPRISE | 118,279,332.00 |
| VARIOUS | OCEANBAYS INVESTMENT & GENERAL SUPPLIES | 107,718,514.40 |
| VARIOUS | PROWATT ENTERPRISES | 97,212,350.00 |
| 31.8.17 | NEWTRAL ENTERPRISES LTD | 88,592,609.00 |
| VARIOUS | TERRA CRAFT(K) LTD | 77,844,983.20 |
| 31.8.17 | IMG KENYA LTD | 70,542,140.00 |
| VARIOUS | MUGA ELECTRICAL CONTRACTORS | 68,659,694.20 |
| VARIOUS | PROTEL STUDIOS LTD | 67,504,807.40 |
| 13.10.17 | PEWIN CABS LIMITED | 66,005,000.00 |
| VARIOUS | FUNAN CONSTRUCTION LTD | 64,770,583.60 |
| 13.10.17 | MULTIMEDIA UNIVERSITY OF KENYA | 59,856,000.00 |
| VARIOUS | PROTETTA HOLDINGS LTD | 58,578,486.41 |
| VARIOUS | SAFARIPARK HOTEL | 44,325,744.45 |
| VARIOUS | WALDEN EAST AFRICA LTD | 42,238,170.00 |
| 3.4.17 | LAKEZAL ENTERPRISES LTD | 40,175,464.40 |
| 12.7.17 | MAGNATE VENTURES | 37,954,349.85 |
| 21.9.17 | INSPECTOR GENERAL | 26,000,000.00 |
| VARIOUS | WINDSOR GOLF HOTEL & COUNTRY CLUB | 25,273,809.00 |
| VARIOUS | LISBOA PRODUCTIONS | 21,000,000.00 |
| VARIOUS | PUMPKEN ENGINEERING LTD | 20,608,500.00 |
| 30.6.17 | CROWN MOTORS GROUP | 19,603,071.00 |
| 21.9.17 | BONFIDE C&F COMPANY | 16,807,000.85 |
| VARIOUS | KASARANI SPORTSVIEW HOTEL LTD | 16,794,550.00 |
| 13.10.17 | ASPARA ENTERPRISES | 16,123,223.00 |
| 12.7.17 | AIG KENYA INSURANCE | 14,523,858.75 |
| 21.9.17 | WANDERJOY PARTY WORLD | 14,251,110.40 |
| 31.5.17 | TOYOTA KENYA | 13,825,000.00 |
| 21.9.17 | JIMMON SERVICES | 13,594,241.80 |
| VARIOUS | BROADLINK GENERAL MERCHANTS | 12,533,700.00 |
| VARIOUS | ROMANY CONSTRUCTION | 12,307,232.30 |
| 13.10.17 | TRIPLEOKLAW ADOCATES | 11,834,662.84 |
| VARIOUS | KIPAWA ICON INTERNATIONAL | 11,577,000.00 |
| VARIOUS | MIGHTY TOURS TRAVEL LTD | 11,486,495.00 |
| VARIOUS | RAMJI HARIBHAI DEVANI LTD | 11,123,959.84 |

Report of the Auditor-General on the Financial Statements of State Department of Sports Development for the year ended 30 June 2017 - Ministry of Sports, Culture and the Arts

| | | |
|----------|-----------------------------------------|---------------|
| 12.7.17 | PARAPET CLEANING SERVICES | 10,000,000.00 |
| 27.6.17 | GREENBELT MOVEMENT | 9,877,450.00 |
| VARIOUS | GLAMA ELECTRICAL&MECHANICAL CO LTD | 9,324,143.00 |
| 12.7.17 | KENYA POWER & LIGHTING CO | 9,027,688.00 |
| 21.9.17 | TANA PRINTERS&GENERAL SUPPLIES AGENCIES | 8,338,660.00 |
| 12.7.17 | KENYA SCHOOL OF MONETARY STUDIES | 8,256,600.00 |
| 13.10.17 | WINNIE WAMBUI&CO ADVOCATES | 7,821,880.00 |
| 13.10.17 | ARIMI KIMATHI & COMPANY | 7,624,018.80 |
| 30.6.17 | NORTHERN RESOURCES DEVELOPMENT AGENCIES | 7,456,449.00 |
| 21.9.17 | IGMAN ENTERPRISES GENERAL SUPPLIES | 7,424,000.00 |
| VARIOUS | SPICEWORKS COMMUNICATION SYSTEMS | 6,512,500.00 |
| VARIOUS | RELIANT OFFICE TECHNOLOGIES | 6,147,000.00 |
| VARIOUS | JAMES KILONZO | 5,930,283.75 |
| 21.9.17 | HARLEYS LIMITED | 5,477,035.00 |
| 21.9.17 | CLOUDERA LIMITED | 5,445,300.00 |
| 21.9.17 | FILM STUDIOS | 4,896,500.00 |
| 16.6.17 | FLIGHT CENTER TRAVEL | 4,172,605.00 |
| VARIOUS | KHENEPHANCE INVESTMENT LTD | 3,654,176.00 |
| 16.6.17 | VERTICAL DIMENTION ENGINEERING | 3,474,060.80 |
| 21.9.17 | KENYA RED CROSS SOCIETY | 3,462,000.00 |
| 21.9.17 | SAFARICOM LTD | 3,363,959.00 |
| 21.9.17 | SILICON SYSTEMS | 2,666,600.00 |
| 27.6.17 | BOLD CONNECT | 2,657,000.00 |
| 21.9.17 | SAPPHIRE SCENTS LIMITED | 2,626,680.00 |
| 21.9.17 | CRYSTAL BRANDS COMMUNICATIONS | 2,557,960.00 |
| 12.7.17 | OFFICE OPERATIONS | 2,500,000.00 |
| 21.9.17 | ULTIMATE RIDGE INTERNATIONAL | 2,428,205.00 |
| VARIOUS | MARVEL AFRICA AGENCIES | 2,318,840.00 |
| VARIOUS | SPERO AFRICA | 2,284,870.00 |
| 16.6.17 | BESTWAYS TOURS & TRAVEL | 2,261,875.00 |
| 31.8.17 | MOWLID ACCESSIBILITY CONSULTING | 2,175,000.00 |
| 21.9.17 | WILKEN TELECOMMUNICATIONS | 2,094,960.00 |
| 31.8.17 | NATION MEDIA GROUP | 2,046,240.00 |
| 27.6.17 | INTREPID DATA SYSTEMS LTD | 1,996,360.00 |
| 31.8.17 | QUICKSMART SUPPLIES | 1,700,000.00 |
| 21.9.17 | TANAKE ENTERPRISES | 1,484,550.00 |
| 21.9.17 | KAWIRA WOMEN GROUP | 1,125,000.00 |
| 21.9.17 | MFI MANAGED DOCUMENT SOLUTIONS | 915,311.00 |
| 21.9.17 | WAYDAN HOLDINGS | 908,930.00 |
| 16.6.17 | FURNITURE DYNAMICS | 814,950.00 |
| VARIOUS | FRANCJOS ENTERPRISES | 738,500.00 |
| 16.6.17 | MWAJU ELECTRONICS | 667,000.00 |
| 16.6.17 | MARKETSERVE ENTERPRISES | 425,000.00 |

Report of the Auditor-General on the Financial Statements of State Department of Sports Development for the year ended 30 June 2017 - Ministry of Sports, Culture and the Arts

| | | |
|---------|---------------------------------------|--------------------------------|
| 16.6.17 | DELIGHT SYSTEMS | 390,000.00 |
| 21.9.17 | KENYA SAFARI LODGES &HOTEL | 300,930.00 |
| 21.9.17 | NAIROBI SPORTS HOUSE | 294,000.00 |
| 21.9.17 | ST JOHN AMBULANCE | 233,000.00 |
| 21.9.17 | PHOTIC GLOBAL INVESTMENTS & LOGISTICS | 221,000.00 |
| 30.6.17 | GO ON ENTERPRISES | 183,200.00 |
| 12.7.17 | ABERDARE SAFARI HOTELS | 116,400.00 |
| | | 1,710,315,720.30 |
| | Cashbook balance | 2,602,660.55 |
| | | <u>1,712,918,380.85</u> |

Audit of the expenditure incurred under the State Department of Sports Development amounting to Kshs.1,712,918,380 revealed the following:

4.1 Single Sourcing of Goods and Services

The Ministry of Sports Culture and the Arts through the Local Organizing Committee of the IAAF World Under 18 Championships Nairobi 2017 spent Kshs.1,712,918,380 to prepare for the championships. Included in Kshs.1,712,918,380 expenditure was Kshs.349,633,321 which was incurred through direct procurement without meeting the conditions set out in Section 103 (2) of the Public Procurement and Asset Disposal Act, 2015.

4.2 Procurement of Transport Services - M/s Pewin Cabs Ltd

Further, included in the figure of Kshs.349,633,321 was Kshs.66,005,000 relating to procurement of taxi services from M/s Pewin Cabs Ltd at a cost of Kshs.23,825,000 above the market rate. It was noted that this company was also given another contract for the dry cleaning and laundry services worth Kshs.30,820,762 under Sports Kenya by the Local organizing Committee.

In the absence of a competitive procurement process, it has not been possible to confirm the propriety of the direct procurements totalling Kshs.349,633,321 as at 30 June 2017.

4.3 Unsupported Expenditure

The Local Organizing Committee through the Ministry of Sports Culture and the Arts incurred expenditures totaling Kshs.204,077,128.85 which were not supported with relevant supporting documents as detailed below:

| Payment Voucher No. | Payee | Item procured | Missing documents | Amount (Kshs.) |
|----------------------|----------------------------|---------------------------|------------------------------------------------------------------|----------------|
| 045, 085 | M/s Protel Studio | Media agency services | - No advert for the request for proposals - Evaluation report | 67,504,808 |
| 111,122,090, 163,059 | M/s Inter Management Group | Sport marketing and event | - No advert for the request for proposals - Evaluation report | 70,542,140 |

| | | | | |
|-----------------|--------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| | | management services | | |
| 151, 155 to 159 | M/s Bonfide Group | Provision of clearing and forwarding services | <ul style="list-style-type: none"> - Terms of reference & scope of services. - No reasons given for not using Government Clearing Agent | 16,807,001 |
| 063 | M/s Northern Resource Development Agencies | Provision of training to volunteers and workforce | Training report | 7,456,449.00 |
| 014 | Toyota Kenya Ltd | Toyota Prado Station wagon | <ul style="list-style-type: none"> - Vehicle logbooks - Inspection certificate - Physical verification | 13,825,000 |
| 058 | Crown Motors Group Ltd | Three Nissan urvan | <ul style="list-style-type: none"> - Vehicle logbooks - Inspection certificate - Physical verification | 19,603,071 |
| 133 | M/s Tana Printers and General Agencies | Flags | <ul style="list-style-type: none"> - Quotations - Tender evaluation report | 8,338,660 |
| Total | | | | 204,077,130 |

In the circumstances, the propriety and validity of the Kshs.204,077,128.85 expenditure could not be ascertained.

4.4 Advance Payment Above Allowed Threshold of 20% of the Contract Sum

The Local Organizing Committee entered in several contracts during the preparation for IAAF World Under 18 Championships - Nairobi 2017. Advance payments of the contract prices totaling Kshs.19,540,982 were made in excess of 20% contrary to Section 147 (1) of the Public Procurement and Assets Disposal Act, 2015 as follows:

Further, all the advance payments were not supported by a bank guarantee as required. No plausible reasons have been provided for the excess advance payments totaling Kshs.19,540,982.

4.5 Procurements from Non-Tax Compliant Suppliers

The Local Organizing Committee entered in several contracts in their preparation for IAAF world under18 championship Nairobi 2017 with entities that were not tax compliant contravening Section 55(1) of the Public Procurement and Assets Disposal Act, 2015 as follows:

| P.V.No. | Payee | Item | Contact Sum (Kshs.) | Advance paid % | Advance Payment in Excess of 20% (Kshs.) |
|-------------------|-------------------------|-------------------------------------------------------|---------------------|----------------|------------------------------------------|
| 044 | M/s Prowatt Enterprises | Outdoor LED Screens Installation | 79,600,000 | 40% | 16,080,000 |
| Cheque No.13690/1 | M/s Sapphire Scents Ltd | Supply of Uniforms | 3,336,160 | 50% | 1,000,848 |
| Cheque No.13913 | After SRL | Online registration, accreditation and access control | 5,234,328 | 67% | 2,460,134 |
| Total | | | | | 19,540,982 |

| PV. No | Payee | Item | Amount Paid (Kshs.) | Observations |
|--------------|--------------------------|--------------------------------------|---------------------|-----------------------------------------|
| | M/s Protel Studio | Procurement of Media Agency Services | 67,504,808 | Expired Tax compliance certificate used |
| 126 | M/s Cloudera Limited | Supply of ICT equipment | 5,445,300 | Expired Tax compliance certificate used |
| 065 | M/s Francjos Enterprises | Stationery | 450,000 | Expired Tax compliance certificate used |
| Total | | | 73,400,108 | |

It is therefore evident that due diligence was not done in the identification of suppliers for goods worth Kshs.73,400,108.

4.5.1 Unaccounted for Medical Supplies

An amount of Kshs.5,477,035 was paid by the Ministry to M/s Harleys Limited vide Payment Voucher No.115, for the supply of medicine and medical equipments. The items were procured through quotation No.WU18/028/2016-17.

However, no inspection and acceptance report and counter receipt voucher (S13) were availed for audit verification to confirm that that the medicine and medical equipments were received and taken on charge.

4.5.2 Purchase of Mobile Phones

An amount of Kshs.3,363,951 was paid to Safaricom Limited for the supply of mobile phones. However, the expenditure was not supported with a list of the officials supplied with the phones and the phones were also not availed for audit verification.

In view of the foregoing, it has not been possible to confirm receipt and distribution of the mobile phones worth Kshs.3,363,951.

4.6 Supply and Delivery of Petroleum Products in Bulk

The Local Organizing Committee adopted a contract between the State Department of Public Works-Supplies Branch and M/s Ramji Haribhai Devani Limited for the supply and delivery of petroleum products in bulk totaling Kshs.11,123,960.

According to the adopted contract, a discount of Kshs.4.25 on the Energy Regulatory Commission unit prices was to be offered for every litre of diesel or petrol supplied. A review of the fuel analysis indicate the Local Organizing Committee did not enjoy this, and yet it was in the contract. It is not clear why the LOC procured fuel in bulk yet it had hired Buses, Minibuses, Vans, Saloon Cars and Luxury Cars which drew fuel.

The propriety of this expenditure could not be ascertained in the foregoing circumstances.

4.7 Delayed Completion of Refurbishment of Stadion Hotel

On 29 May 2017, the Ministry of Sports Culture and The Arts through the Local Organizing Committee signed a contract with M/s Protetta Holdings Ltd for the refurbishment of Stadion Hotel. The works were to take 24 weeks from the date of signing the contract.

An audit review of the project expenditure revealed that a total of Kshs.58,578,486.41 had been paid representing 32% of the total Contract sum of Kshs.185,165,000. Further, the project was yet to be completed 42 weeks after the agreement date.

The continued delay in completing the works is costing Sports Kenya, the manager of the facility, loss of revenues and further denying the public usage of the facility.

4.8 Procurement of Motor Vehicles

The IAAF World Under 18 Championships Local Organizing Committee paid Kshs.13,825,000 to Toyota Kenya Ltd for the purchase of a Toyota Prado, and Kshs.19,603,071 to Crown Motors Group Ltd for the supply of three Nissan Urvans. The vehicles were purchased following the adoption of the supply contracts between the government Supplies Branch and the two firms. However, vehicles logbooks and inspection certificates from the Chief Mechanical and Transport Engineer were not availed for audit verification. The Vehicles were also not availed for physical verification.

In absence of the vehicles logbooks and inspection certificates from the Chief Mechanical and Transport Engineer, it has not been possible to ascertain the existence, ownership and soundness of the motor vehicles.

4.9 Refurbished Works – Parking Lights Theft

The Local Organizing Committee carried out refurbishments of the Kasarani Stadium in preparation of hosting the IAAF World Under 18 Championships Nairobi 2017. The refurbishment consisted of painting, electrical fittings and installations, landscaping, mechanical works among others. Physical inspection of the refurbished works revealed

that one hundred and thirty (130) parking lights installed at the Stadium with an estimated value of Kshs.3,615,950 were stolen.

Correspondences available indicate that theft was reported to Kasarani Stadium Police Station vide OB 19/19/1/2018 and subsequently, the security firm requested to replace the security lights in manageable phases after getting the samples.

No evidence has been given to confirm the lights have been replaced or restored.

4.10 Irregular Pending Bills

Bills amounting to Kshs.138,152,157 chargeable to both the recurrent and development Vote 1132 were not settled during the year but were instead carried forward to 2017/2018 financial year. Had these bills been cleared and charged to the Vote, the statement of receipts and payments for 2016/2017 would have reflected a deficit of Kshs.130,654,829 instead of a net surplus of Kshs.7,497,328 now shown. Further, the pending bills were not supported with documents such as delivery notes, invoices, contracts and local service/purchase orders as required.

Consequently, the validity and value for money of the expenditure on pending bills cannot be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department of Sports Development in accordance with ISSAI 30 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. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I have determined that there are no Other Key Audit Matters to communicate in my report.

Other Matter

Budget and Budgetary Performance

1. Receipts

Analysis of actual receipts against the budgeted amounts revealed that the State Department received Kshs.5,489,570,500 against the budgeted receipts of Kshs.5,528,131,688 resulting in a shortfall of Kshs.38,561,188 as tabulated below.

| Receipts | Budget (Kshs.) | Actual (Kshs.) | Excess/(shortfall) (Kshs.) | Variance % |
|----------------------------------|---------------------------|---------------------------|---------------------------------------|-----------------------|
| Transfers from National Treasury | 5,527,731,688 | 5,489,364,000 | (38,367,688) | 0.7% |
| Other Receipts | 400,000 | 206,500 | (193,500) | 49% |
| Total | 5,528,131,688 | 5,489,570,500 | (38,561,188) | 0.7% |

However, no explanatory note to the financial statements was provided for the shortfall of Kshs.193,500 or 49% under other receipts as required.

2. Expenditure

Analysis of actual expenditure against the budgeted amount revealed that the State Department spent Kshs.5,482,073,173 against the budgeted amount of Kshs.5,528,131,688 resulting in an under expenditure of Kshs.46,058,515 or 0.83%

| Expenditure | Budget (Kshs.) | Actual (Kshs.) | Over/(Under) (Kshs.) | Variances % |
|-------------------------------------|---------------------------|---------------------------|---------------------------------|------------------------|
| Compensation of Employees | 276,598,418 | 276,353,702 | (244,716) | 0.09% |
| Use of Goods and Services | 1,433,856,332 | 1,409,811,805 | (24,044,527) | 1.68% |
| Transfers to other government units | 3,782,694,880 | 3,772,293,495 | (10,401,385) | 0.27% |
| Other grants and Transfers | 10,380,558 | 10,322,897 | (57,661) | 0.56% |
| Social Security and Benefits | 3,802,114 | 3,802,080 | (34) | 0.00% |
| Acquisition of Assets | 20,799,386 | 9,489,194 | (11,310,192) | 54.38% |
| Total | 5,528,131,688 | 5,482,073,173 | (46,058,515) | 0.83% |

Under use of goods and services, the Department had huge increase in expenditure from Kshs.140,023,680 in 2015/2016 to Kshs.408,931,765 in 2016/2017 for hospitality an increase of 192% increase. Further, foreign travel and subsistence increased from Kshs.478,142,061 in 2015/2016 to Kshs.698,341,636 in 2016/2017 an increase of 46%. The huge increases remain unexplained.

The failure to spend Kshs.46,058,515 or 1% on some budgeted expenditure items implies that some planned activities were not realized.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the State Department or to cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the State Department's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

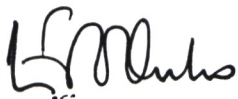
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the State Department's internal control.

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

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

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



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

Nairobi

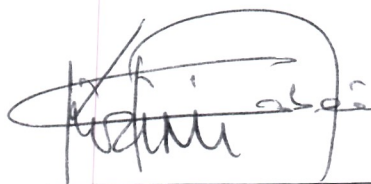
10 July 2018

MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2016-2017 | 2015-2016 |
|-------------------------------------------|------|----------------------|----------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Tax Receipts | 1 | | 7,707,000 |
| Proceeds from Domestic and Foreign Grants | 2 | | 9,610,571 |
| Transfers from National Treasury | 3 | 5,489,364,000 | 6,551,200,000 |
| Other Receipts | 4 | 206,500 | 2,245,030 |
| TOTAL RECEIPTS | | 5,489,570,500 | 6,570,762,601 |
| PAYMENTS | | | |
| Compensation of Employees | 5 | 276,353,702 | 409,884,085 |
| Use of Goods and Services | 6 | 1,409,811,805 | 1,204,087,687 |
| Transfers to Other Government Units | 7 | 3,772,293,495 | 3,735,363,985 |
| Other Grants and Transfers | 8 | 10,322,897 | 11,970,064 |
| Social Security Benefits | 9 | 3,802,080 | 4,027,081 |
| Acquisition of Assets | 10 | 9,489,194 | 1,173,878,395 |
| TOTAL PAYMENTS | | 5,482,073,173 | 6,539,211,297 |
| SURPLUS/DEFICIT | | 7,497,327 | 31,551,304 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28th September, 2017 and signed by:



Principal Secretary
 Amb. Kirimi Peter Kaberia, CBS

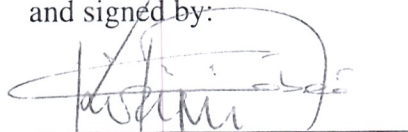


Principal Accounts Controller
 Enock O. Onditi

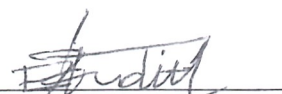
MINISTRY OF SPORTS, CULTURE AND THE ARTS
 STATE DEPARTMENT FOR SPORTS DEVELOPMENT
 Reports and Financial Statements
 For the year ended June 30, 2017
 VI. STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2016-2017 | 2015-2016 |
|----------------------------------------------------------------------|------|----------------------|--------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 11A | 985,797,562 | 180,691,238 |
| Cash Balances | 11B | 448,326 | 453,326 |
| Total Cash And Cash Equivalents | | 986,245,888 | 181,144,564 |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 12 | 21,631,123 | 21,648,312 |
| TOTAL FINANCIAL ASSETS | | 1,007,877,011 | 202,792,876 |
| LESS: FINANCIAL LIABILITIES | | | |
| Accounts Payables - Deposits | 13 | 978,337,613 | 143,933,302 |
| NET FINANCIAL ASSETS | | 29,539,398 | 58,859,574 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 14 | 58,859,574 | 25,831,442 |
| Prior year adjustments | 15 | (36,817,503) | 1,476,826 |
| Surplus/Deficit for the year | | 7,497,327 | 31,551,304 |
| NET FINANCIAL POSITION | | 29,539,398 | 58,859,572 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28th September, 2017 and signed by:



Principal Secretary
 Amb. Kirimi Peter Kaberia, CBS



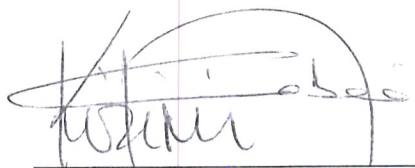
Principal Accounts Controller
 Enock O. Onditi

MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2017
VII. STATEMENT OF CASHFLOWS


| | Note | 2016-2017 | 2015-2016 |
|----------------------------------------------------------|------|----------------------|------------------------|
| | | Kshs | Kshs |
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Receipts for operating income | | | |
| Tax Receipts | 1 | | 7,707,000 |
| Proceeds from Domestic and Foreign Grants | 2 | | 9,610,571 |
| Transfers from National Treasury | 3 | 5,489,364,000 | 6,551,200,000 |
| Other Receipts | 4 | 206,500 | 2,245,030 |
| | | 5,489,570,500 | 6,570,762,601 |
| Payments for operating expenses | | | |
| Compensation of Employees | 5 | 276,353,702 | 409,884,085 |
| Use of goods and services | 6 | 1,409,811,805 | 1,204,087,687 |
| Transfers to Other Government Units | 7 | 3,772,293,495 | 3,735,363,985 |
| Other grants and transfers | 8 | 10,322,897 | 11,970,064 |
| Social Security Benefits | 9 | 3,802,080 | 4,027,081 |
| | | 5,472,583,979 | 5,365,332,902 |
| Adjusted for: | | | |
| Changes in receivables | | 17,189 | 1,428,037 |
| Changes in payables | | 834,404,311 | 130,553,470 |
| Adjustments during the year | 16 | (36,817,503) | 1,476,826 |
| | | | |
| Net cash flow from operating activities | | 814,590,518 | 1,338,888,032 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Assets | 10 | (9,489,194) | (1,173,878,395) |
| Net cash flows from Investing Activities | | (9,489,194) | (1,173,878,395) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 805,101,324 | 165,009,640 |
| Cash and cash equivalent at BEGINNING of the year | | 181,144,564 | 16,134,924 |
| Cash and cash equivalent at END of the year | | 986,245,888 | 181,144,564 |

**MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2017**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28th September, 2017 and signed by:



Principal Secretary
Amb. Kirimi Peter Kaberia, CBS



Principal Accounts Controller
Enock O. Onditi

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

**Reports and Financial Statements
For the year ended June 30, 2017**

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=d/c % |
|-------------------------------------|----------------------|--------------------|-----------------------|------------------------------------|----------------------------------------------|--------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 5,161,550,551 | 366,181,137 | 5,527,731,688 | 5,489,364,000 | 38,367,688 | 99% |
| Other Receipts | 400,000 | 0 | 400,000 | 206,500 | 193,500 | 52% |
| Total Receipts | 5,161,950,551 | 366,181,137 | 5,528,131,688 | 5,489,570,500 | 38,561,188 | 99% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 208,072,637 | 68,525,781 | 276,598,418 | 276,353,702 | 244,716 | 100% |
| Use of goods and services | 1,656,282,229 | (222,425,897) | 1,433,856,332 | 1,409,811,805 | 24,044,527 | 98% |
| Transfers to Other Government Units | 3,247,931,480 | 534,763,400 | 3,782,694,880 | 3,772,293,495 | 10,401,385 | 100% |
| Other grants and transfers | 10,450,000 | (69,442) | 10,380,558 | 10,322,897 | 57,661 | 99% |
| Social Security Benefits | 3,802,114 | 0 | 3,802,114 | 3,802,080 | 34 | 100% |
| Acquisition of Assets | 35,412,091 | (14,612,705) | 20,799,386 | 9,489,194 | 11,310,192 | 46% |
| Total Payments | 5,161,950,551 | 366,181,137 | 5,528,131,688 | 5,482,073,173 | 46,058,515 | 99% |
| Surplus/ Deficit | 0 | 0 | 0 | 7,497,327 | (7,497,327) | |

Notes

- i. Underutilisation in Acquisition of Assets of 46% was a result of late procurement of assets from the department of sports registrar

The changes between the original and final budget are as a result of additional supplementary funding of ksh 366,181,137 and thus reallocation of the budget was necessary

The entity financial statements were approved on 28th September, 2017 and signed by:



Principal Secretary
Amb. Kirimi Peter Kaberia, CBS



Principal Accounts Controller
Enock O. Onditi

UNIVERSITY OF SIOGKI, COLLEGE AND HEALTH
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
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For the year ended June 30, 2017

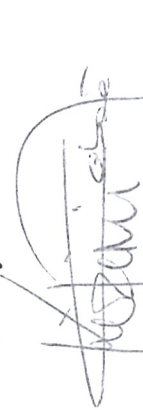
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=d/c % |
|-------------------------------------|----------------------|---------------------|-----------------------|------------------------------------|----------------------------------------------|--------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 3,606,550,551 | (89,318,863) | 3,517,231,688 | 3,481,364,000 | 35,867,688 | 99% |
| Other Receipts | 400,000 | 0 | 400,000 | 206,500 | 193,500 | 52% |
| Total Receipts | 3,606,950,551 | (89,318,863) | 3,517,631,688 | 3,481,570,500 | 36,061,188 | 98% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 208,072,637 | 68,525,781 | 276,598,418 | 276,353,702 | 244,716 | 100% |
| Use of goods and services | 1,656,282,229 | (222,425,897) | 1,433,856,332 | 1,409,811,805 | 24,044,527 | 98% |
| Transfers to Other Government Units | 1,717,931,480 | 66,763,400 | 1,784,694,880 | 1,774,293,495 | 10,401,385 | 99% |
| Other grants and transfers | 10,450,000 | (69,442) | 10,380,558 | 10,322,897 | 57,661 | 99% |
| Social Security Benefits | 3,802,114 | 0 | 3,802,114 | 3,802,080 | 34 | 100% |
| Acquisition of Assets | 10,412,091 | (2,112,705) | 8,299,386 | 9,489,194 | (1,189,808) | 114% |
| Grand Total | 3,606,950,551 | (89,318,863) | 3,517,631,688 | 3,484,073,173 | 33,558,515 | 99% |
| Surplus/Deficit | 0 | 0 | 0 | (2,502,673) | 2,502,673 | |

Notes

- i. Over Utilisation of 114% in Acquisition of Assets was as a result of budget cut of ksh 2,112,705 through supplementary budget on already spent item.

The changes between the original and final budget are as a result of supplementary budget cut of Kshs 89,318,863
The entity financial statements were approved on 28th September, 2017 and signed by:


Principal Secretary
Amb. Kirimi Peter Kaberia, CBS


Principal Accounts Controller
Enock O. Onditi

STATE DEPARTMENT FOR SPORTS DEVELOPMENT

Reports and Financial Statements

For the year ended June 30, 2017

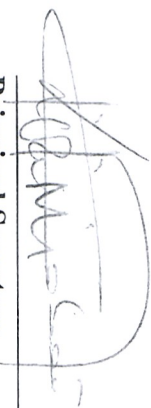
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=d/c % |
|-------------------------------------|----------------------|--------------------|-----------------------|------------------------------------|----------------------------------------------|--------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 1,555,000,000 | 455,500,000 | 2,010,500,000 | 2,008,000,000 | 2,500,000 | 100% |
| Total Receipts | 1,555,000,000 | 455,500,000 | 2,010,500,000 | 2,008,000,000 | 2,500,000 | 100% |
| PAYMENTS | | | | | | |
| Transfers to Other Government Units | 1,530,000,000 | 468,000,000 | 1,998,000,000 | 1,997,999,999 | 1 | 100% |
| Acquisition of Assets | 25,000,000 | (12,500,000) | 12,500,000 | 0 | 12,500,000 | 0% |
| Grand Totals | 1,555,000,000 | 455,500,000 | 2,010,500,000 | 1,997,999,999 | 12,500,001 | 99% |
| Surplus/Deficit | 0 | 0 | 0 | 10,000,001 | (10,000,001) | |

Notes

- Underutilisation in Acquisition of Assets of 0% was a result of late procurement of assets from the department of sports registrar. The changes between the original and final budget are as a result of increase of development budget through supplementary budget of Ksh. 455,500,000.00 and thus reallocation of the budget was necessary.

The State Department for Sports Development financial statements was approved on 28th September, 2017 and signed by:


Principal Secretary
 Amb. Kirimi Peter Kaberia, CBS


Principal Accounts Controller
 Enock O. Onditi

STATE DEPARTMENT FOR SPORTS DEVELOPMENT
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XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget 2016/17 | | Adjustments | | Final Budget 2016/17 | | Actual on comparable basis 2016/17 | | Budget utilization difference | |
|------------------------------------------------------------------|----------------------------|--|-------------|--|-------------------------|--|------------------------------------------|--|-------------------------------------|--|
| | Kshs | | Kshs | | Kshs | | Kshs | | Kshs | |
| SPORTS | 4,918,952,994 | | | | 4,918,952,994 | | 4,881,412,000 | | 37,540,994 | |
| Sub-programme 1: Sports Training and Competitions | 319,405,567 | | | | 319,405,567 | | 300,047,761 | | 19,357,806 | |
| Sub-programme 2: Development and Management of Sports Facilities | 4,599,547,427 | | | | 4,599,547,427 | | 4,590,809,164 | | 8,738,263 | |
| General Adm, Planning and Support Services | 609,178,694 | | | | 609,178,694 | | 600,661,173 | | 8,517,521 | |
| Sub-programme 1: General Adm, Planning and Support Services | 609,178,694 | | | | 609,178,694 | | 600,661,173 | | 8,517,521 | |
| TOTAL | 5,528,131,688 | | | | 5,528,131,688 | | 5,482,073,173 | | 46,058,515 | |

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

XIII. SIGNIFICANT ACCOUNTING POLICIES(*Continued*)

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

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XII SIGNIFICANT ACCOUNTING POLICIES (Continued)

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of employees

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

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XII SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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XII SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

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. There were no other restrictions on cash during the year

5. Accounts Receivable

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

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XIII NOTES TO THE FINANCIAL STATEMENTS

1 TAX RECEIPTS

These comprise of levies collected by the State Department.

| | 2016-2017 | 2015-2016 |
|-----------------------------|------------------|------------------|
| | Kshs | Kshs |
| Taxes on Goods and Services | | 7,707,000 |
| Total | | 7,707,000 |

There was a decrease of tax receipts by Kshs 7,707,000 attributed by the transfer of the function to State department of Arts and Culture

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

The following grants were received from development partners through the exchequer.

| Name of Donor | Date received | Amount in foreign currency | 2016-2017 | 2015-2016 |
|-------------------------------------------------------------------------------|----------------------|-----------------------------------|------------------|------------------|
| | | | Kshs | Kshs |
| Grants Received from Multilateral Donors (International Organisations) | | | | |
| UNICEF | | | - | 6,000,000 |
| USAID | | | - | 3,610,571 |
| TOTAL | | | - | 9,610,571 |

During the financial year under review, the Ministry did not receive grants from donors as it was not budgeted for.

3 TRANSFERS FROM NATIONAL TREASURY

The following are the amounts transferred from the exchequer to the ministry on a quarterly basis:

| Description | 2016-2017 | 2015-2016 |
|----------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Total Exchequer Releases for quarter 1 | 712,600,000 | 1,259,700,000 |
| Total Exchequer Releases for quarter 2 | 1,085,664,000 | 624,000,000 |
| Total Exchequer Releases for quarter 3 | 1,188,900,000 | 1,343,300,000 |
| Total Exchequer Releases for quarter 4 | 2,502,200,000 | 3,324,200,000 |

MINISTRY OF SPORTS, CULTURE AND THE ARTS
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| | | |
|--------------|----------------------|----------------------|
| Total | 5,489,364,000 | 6,551,200,000 |
|--------------|----------------------|----------------------|

During the year the ministry was to receive Kshs 5,527,731,688 however, it received 5,489,364,000 falling short by Kshs 38,367,688

**MINISTRY OF SPORTS, CULTURE AND THE ARTS
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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 OTHER RECEIPTS

| Description | 2016-2017 | 2015-2016 |
|------------------------------------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Receipts from Administrative Fees and Charges - Collected as AIA | 206,500 | 2,245,030 |
| Total | 206,500 | 2,245,030 |

5 COMPENSATION OF EMPLOYEES

Compensation of employees comprise of remuneration paid to employees in return for the work done. It includes sound contributions made by the State Department on behalf of its employees.

| Description | 2016-2017 | 2015-2016 |
|--------------------------------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Basic salaries of permanent employees | 164,849,707 | 259,592,770 |
| Basic wages of temporary employees | | 2,999,994 |
| Personal allowances paid as part of salary | 111,503,995 | 147,291,321 |
| Total | 276,353,702 | 409,884,085 |

There was an decrease in compensation of employees as a result of decrease in the number of employees in the current year due to reorganization of the Ministry into two State Departments.

6 USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

| Description | 2016-2017 | 2015-2016 |
|-------------------------------------------------------------|----------------------|----------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 30,674,600 | 46,751,410 |
| Communication, supplies and services | 9,431,133 | 9,492,487 |
| Domestic travel and subsistence | 132,490,460 | 188,452,773 |
| Foreign travel and subsistence | 698,341,636 | 478,142,061 |
| Printing, advertising and information supplies & services | 528,639 | 100,611,764 |
| Rentals of produced assets | 53,697,153 | 49,508,048 |
| Training expenses | 7,068,808 | 6,054,297 |
| Hospitality supplies and services | 408,931,765 | 140,023,680 |
| Specialized materials and services | 19,591,342 | 123,832,740 |
| Office and general supplies and services | 7,557,539 | 14,929,120 |
| Other operating expenses | 31,291,500 | 15,112,886 |
| Routine maintenance -vehicles and other transport equipment | 4,898,269 | 11,741,795 |
| Routine maintenance – other assets | 1,661,096 | 9,297,945 |
| Fuel oil and lubricants | 3,647,865 | 10,136,682 |
| Exchange Rate Losses | | |
| Total | 1,409,811,805 | 1,204,087,688 |

**MINISTRY OF SPORTS, CULTURE AND THE ARTS
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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

USE OF GOODS AND SERVICES

There was an increase in use of goods and services as a result of increase in foreign travel due to increase of Budget for International games held in the current Financial Year and Hospitality supplies and services for paying cash awards to sports men and women

7 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

These amounts transferred to Other Government entities.

| Description | 2016-2017 | 2015-2016 |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
| | Kshs | Kshs |
| Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300) | 3,772,293,494 | 3,735,363,985 |
| See attached list | | |
| TOTAL | 3,772,293,494 | 3,735,363,985 |

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

| Description | Recurrent | Development | 2016-2017 |
|-----------------------------|----------------------|----------------------|----------------------|
| | Kshs | Kshs | Kshs |
| Transfers to SAGAs and SCs | | | - |
| Kenya Academy of Sports | 9,500,000 | 150,000,000 | 159,500,000 |
| National Sports Fund | 27,375,000 | 90,000,000 | 117,375,000 |
| Sports Kenya | 147,177,020 | 424,813,522 | 571,990,542 |
| World Youth Championship | 1,275,000,000 | 1,333,186,477 | 2,608,186,477 |
| Anti Doping Agency Of Kenya | 268,046,344 | 0 | 268,046,344 |
| Ministry Head quarters | 47,195,132 | 0 | 47,195,132 |
| TOTAL | 1,774,293,496 | 1,997,999,999 | 3,772,293,495 |

Payment notifications were forwarded to entities. The amounts under Ministry Head quarters were payments made by the ministry on behalf of the National Sports Fund and Anti Doping Agency of Kenya prior to opening of SAGAs Bank Accounts.

8 OTHER GRANTS AND TRANSFERS

| Description | 2016-2017 | 2015-2016 |
|------------------------------------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Membership dues and subscriptions to international organizations | 10,322,897 | 11,970,064 |
| Total | 10,322,897 | 11,970,064 |

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 SOCIAL SECURITY BENEFITS

| Description | 2016-2017 | 2015-2016 |
|----------------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Government pension and retirement benefits | 3,802,080 | |
| Social security benefits in cash and in kind | | 4,027,081 |
| TOTAL | 3,802,080 | 4,027,081 |

10 ACQUISITION OF ASSETS

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

| Non-Financial Assets | 2016-2017 | 2015-2016 |
|--------------------------------------------------------------|------------------|----------------------|
| | Kshs | Kshs |
| Purchase of Buildings | | - |
| Construction of Buildings | | 30,502,210 |
| Refurbishment of Buildings | | 1,024,700 |
| Construction and Civil Works | | 1,062,171,949 |
| Overhaul and Refurbishment of Construction and Civil Works | | 10,000,000 |
| Purchase of Office Furniture and General Equipment | 9,025,394 | 4,324,282 |
| Purchase of Specialized Plant, Equipment and Machinery | 463,800 | 47,935,904 |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | | 2,695,000 |
| Research, Studies, Project Preparation, Design & Supervision | | 9,000,000 |
| Rehabilitation of Civil Works | | 6,224,350 |
| Sub-total | 9,489,194 | 1,173,878,395 |
| Total | 9,489,194 | 1,173,878,395 |

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

11A: Bank Accounts

| Name of Bank, Account No. & currency | Amount in bank account currency | Indicate whether recurrent, Development, deposit e.t.c | 2016-2017 | 2015-2016 |
|---------------------------------------------|---------------------------------|--------------------------------------------------------|--------------------|--------------------|
| | Kshs | | Kshs | Kshs |
| Central Bank of Kenya, 1000302488,Kshs | | RECURRENT | 1,512,128 | |
| Central Bank of Kenya, 1000302518,Kshs | | DEVELOPMENT | 10,000,001 | |
| Central Bank of Kenya, 1000302526,Kshs | | DEPOSIT | 38,275,796 | |
| Central Bank of Kenya, 1000307463,Kshs | | NATIONAL SPORTS FUND | 131,400,457 | |
| Central Bank of Kenya, 1000307471,Kshs | | WORLD YOUTH CHAMPIONSHIPS 2017 | 804,609,180 | |
| National Bank of Kenya,01001091167900, Kshs | | DEPOSIT | | 2,548,057 |
| Central Bank of Kenya, 1000181921,Kshs | | RECURRENT | | 35,600,826 |
| Central Bank of Kenya, 1000181807,Kshs | | DEVELOPMENT | | 1,157,110 |
| Central Bank of Kenya, 1000182260,Kshs | | DEPOSIT | | 25,148,708 |
| Central Bank of Kenya, 1000307463,Kshs | | NATIONAL SPORTS FUND | | 116,236,537 |
| Total | | | 985,797,562 | 180,691,238 |

11 B: CASH IN HAND

| | 2016-2017 | 2015-2016 |
|------------------------------------------|----------------|----------------|
| | Kshs | Kshs |
| Cash in Hand – Held in domestic currency | 448,326 | 453,326 |
| Total | 448,326 | 453,326 |

Cash in hand should also be analysed as follows:

| | 2016-2017 | 2015-2016 |
|---------------------------|----------------|----------------|
| | Kshs | Kshs |
| Headquarters, Cash office | 448,326 | 453,326 |
| Total | 448,326 | 453,326 |

MINISTRY OF SPORTS, CULTURE AND THE ARTS
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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

| Description | 2016-2017 | 2015-2016 |
|---------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Government Imprests | 456,836 | 458,936 |
| Salary advances | 417,961 | 433,050 |
| District suspense | 20,756,326 | 20,756,326 |
| Clearance accounts | - | - |
| Total | 21,631,123 | 21,648,312 |

Below is the detailed listing of the outstanding imprests. The District suspense remains outstanding because those functions were transferred to department of Arts and Culture.

TOTAL OUTSTANDING IMPRESTS AS AT 30 JUNE, 2017

| # | NAME | JG | ISSUE DATE | DUE DATE | W/NO | AMT ISSUED | O/S AMT |
|----------|-----------------|-----------|-------------------|-----------------|-------------|-------------------|----------------|
| 1 | AGNES NYAKIBA | S | 24/11/16 | 5/12/2016 | 2772614 | 67,200.00 | 16,800.00 |
| 2 | GEORGE BOSIRE | G | 24/11/16 | 05/12/2016 | 2772615 | 25,200.00 | 6,300.00 |
| 8 | WANGUI WAMBUI | P | 14/5/16 | 10/6/16 | 2602577 | 279,336.00 | 279,336.00 |
| 9 | DOMINIC ONYANGO | M | 30/6/16 | 18/7/16 | 2602774 | 154,400.00 | 154,400.00 |

526,136 456,836.00

13. ACCOUNTS PAYABLE

| Description | 2016-2017 | 2015-2016 |
|-------------------------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Deposits - General | 38,275,796 | 25,148,708 |
| Deposits – Kenya@50 | | 2,548,057 |
| Deposits – National Sports Fund | 131,400,457 | 116,236,537 |
| Deposits – World Youth Championship | 804,609,180 | |
| R/D Cheques | 4,052,180 | |
| Total | 978,337,613 | 143,933,302 |

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. FUND BALANCE BROUGHT FORWARD

| Description | 2016-2017 | 2015-2016 |
|---------------------------------------------|-------------------|------------------|
| | Kshs | Kshs |
| Bank accounts | 180,691,238 | |
| Cash in hand | 453,326 | |
| Accounts Receivables – Outstanding imprests | 21,648,312 | |
| Accounts Payables - Deposits | (143,933,302) | |
| Total | 58,859,574 | - |

These are fund balances brought forward from FY 2015/16. The bank balances were however recovered by exchequer as shown in note 26

15. PRIOR YEAR ADJUSTMENTS

| Description of the error | 2016 – 2017 | 2015 – 2016 |
|--------------------------------------|---------------------|--------------------|
| | Kshs | Kshs |
| Adjustments on bank account balances | (36,757,936) | - |
| Adjustments on receivables | (59,567) | - |
| | (36,817,503) | - |

The prior year adjustments relate to bank balances that were swept back to exchequer at the beginning of the year of Ksh 35,600,826 and 1,157,110 from the recurrent and development account respectively. Adjustment on receivables of Kshs 25,200 and Ksh 34,367 relate to imprest and Salary Advance respectively amounts accounted in the current year but relate to the prior year.

These adjustments affect the Statement of Assets as they result into the reduction of the fund balance brought forward.

16. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the State Department of Sports Development

- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

| Description | 2016-2017 | 2015-2016 |
|----------------------------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Transfers from other Ministries Departments and Agencies | 3,772,293,495 | 3,735,363,985 |

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| Description | 2016 – 2017 | 2015 – 2016 |
|-----------------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Construction of civil works | 2,903,784 | - |
| Supply of goods | 20,165,250 | 46,895,473 |
| Supply of services | 115,083,123 | 212,980,643 |
| Total | 138,152,157 | 259,876,116 |

18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

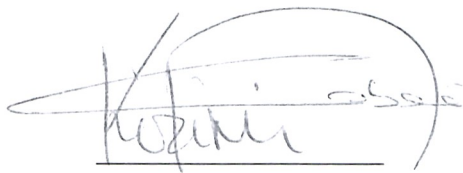
| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---------------------------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------|
| MOSCA/S D/AC/11 VOL.I/(11) | Shortfall in revenue collection | The funds were channeled directly to the project implementers and the same has been reflected in the Ministry's Financial Statements after capturing expenditure of donor's funds in respect of Sports Kenya as Kshs. 6,000,000 | Principal Accountant-Enock Onditi | Resolved | |
| MOSCA/S D/AC/11 VOL.I/(11) | Over expenditure | The over expenditure on acquisition of assets was due to | Principal Accountant-Enock Onditi | Resolved | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---------------------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------|
| | | supplementary estimates which reduced the original estimates after expenditure had already been incurred | | | |
| MOSCA/S D/AC/11 VOL.I/(11 | Outstanding Imprests | HR department instructed to recover the officers | MR. Yussuf H/HRM | On-going | 2 Months |
| MOSCA/S D/AC/11 VOL.I/(11 | Pending Bills | The Ministry is in the process of clearing its pending bills after getting budgetary provisions for the same. | Principal Accountant-Enock Onditi | On-going | 6 Months |
| MOSCA/S D/AC/11 VOL.I/(11 | Salary Advances | Reminder letters have been sent to various Ministries and Departments for recoveries | Principal Accountant-Enock Onditi | On-going | 3 Months |
| MOSCA/S D/AC/11 VOL.I/(11 | District Suspense | The Ministry reconciled the District suspense items | Principal Accountant-Enock Onditi | Resolved | |
| MOSCA/S D/AC/11 VOL.I/(11 | Capital Grants to Government Agencies | The Differences in the figures accounted by the Ministry and by the SAGAS differed because of difference in treatment an item of Acquisition of Assets | Principal Accountant-Enock Onditi | Resolved | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe (Put a date when you expect the issue to be resolved) |
|---------------------------------------------------|------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------|------------------------------------------------------------------------|
| MOSCA/S D/AC/11 VOL.I/(11 | Grounded Motor Vehicles | Disposal of Grounded vehicle plan are underway | Disposal committee | ongoing | |



Principal Secretary
 Amb. Kirimi Peter Kaberia, CBS



Principal Accounts Controller
 Enoek O. Onditi

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| CONSTRUCTION OF CIVIL WORKS | | | | | | |
|-----------------------------|---------------------|-----------------------------------------------------------------------------|---------------------|-------------|------------------------------|--|
| SERIAL NO. | PAYEE | PURPOSE OF PAYMENT | AMOUNT | TYPE | COMMENTS | |
| 1 | KABURN CONSTRUCTION | PAYMENT FOR CREATION OF CASH OFFICE AND FIXING NEW DOORS AT NSSF BUILDING | 845,555.80 | CIVIL WORKS | LATE PROCUREMENT OF SERVICES | |
| 2 | NANWOYA ENTERPRISES | REFURBISHMENT OF EXISTING OFFICES AND KENCOM HOUSE | 2,058,228.00 | CIVIL WORKS | LATE PROCUREMENT OF SERVICES | |
| | | SUB TOTAL | 2,903,783.80 | | | |
| SUPPLY OF GOODS | | | | | | |
| 1 | GOVERNMENT PRINTER | SUPPLY OF LIBRARY MATERIALS | 187,280.00 | GOODS | LACK OF BUDGET PROVISION | |
| 2 | CHIOMA ENTERPRISES | SUPPLY AND DELIVERY OF SIX SEATER SOFA SET | 385,000.00 | GOODS | LACK OF BUDGET PROVISION | |
| 3 | EMART | SUPPLY AND DELIVERY OF EXECUTIVE DESK, CHAIR, SECRETARIAL SEATS ORTHOPAEDIC | 300,000.00 | GOODS | LACK OF BUDGET PROVISION | |
| 4 | KAWAGOE AGENCIES | SUPPLY OF 10 DESK TOP COMPUTERS AND 5 HP LAPTOPS | 2,089,250.00 | GOODS | LACK OF BUDGET PROVISION | |
| 5 | MILAKOT AGENCIES | SUPPLY AND DELIVERY OF ASSORTED STATIONARY | 103,900.00 | GOODS | LACK OF BUDGET PROVISION | |
| 6 | MILAKOT AGENCIES | SUPPLY AND DELIVERY OF ASSORTED STATIONARY | 31,967.00 | GOODS | LACK OF BUDGET PROVISION | |
| 7 | MILAKOT AGENCIES | SUPPLY AND DELIVERY OF ASSORTED STATIONARY | 56,362.00 | GOODS | LACK OF BUDGET PROVISION | |
| 8 | TUYUN | SUPPLY AND DELIVERY OF FLOOR MART FOR WASH ROOM AND SHREDDER | 102,250.00 | GOODS | LACK OF BUDGET PROVISION | |

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| 9 | NYAMBARIK OFFICE AGENCIES | SUPPLY AND DELIVERY OF ONE COLOURED LASER PRINTER AND SCANNER | 190,000.00 | GOODS | LACK OF BUDGET PROVISION |
| 10 | NAIROBI SPORTS HOUSE | SUPPLY AND DELIVERY OF TRACK SUITS AND SPORTS SHOES DURING MUKURUINI MARATHON | 256,000.00 | GOODS | LACK OF BUDGET PROVISION |
| 11 | YUJO GENERAL SUPPLIES | PAYMENT FOR SUPPLY OF TONNERS | 958,000.00 | GOODS | LACK OF BUDGET PROVISION |
| 12 | NDENGA INVESTMENTS | PROVISION OF DAILY CLEANING SERVICES FOR THE MONTH OF JANUARY 2017 | 188,347.00 | GOODS | LACK OF BUDGET PROVISION |
| 13 | CURRENT BUSINESS WORKS | PAYMENT FOR SUPPLY OF TONNERS | 81,000.00 | GOODS | LACK OF BUDGET PROVISION |
| 14 | SANMWA FASHION LTD | SUPPLY OF CEREMONIAL UNIFORM FOR 11TH ALL AFRICAN GAMES | 4,380,000.00 | GOODS | LACK OF BUDGET PROVISION |
| 15 | NAIROBI SPORTS HOUSE | PAYMENT FOR PURCHASE OF VARIOUS SPORTS ITEMS FOR VARIOUS TEAMS AND EVENTS | 7,066,630.00 | GOODS | LACK OF BUDGET PROVISION |
| 16 | MULTI PRODE ENTERPRISES | SUPPLY OF TONNERS | 77,500.00 | GOODS | LACK OF BUDGET PROVISION |
| 17 | ORYX OFFICE SOLUTIONS | SUPPLY AND INSTALLATION FUSER ROLLER | 60,000.00 | GOODS | LACK OF BUDGET PROVISION |
| 18 | ADMMAZ PRODUCTS | PAYMENT FOR THE SUPPLY OF TRACK SUITS | 45,000.00 | GOODS | LACK OF BUDGET PROVISION |
| 19 | MARABS AGENCIES LTD | SUPPLY OF (4) SECRETARIAL TABLES | 343,824.00 | GOODS | LACK OF BUDGET PROVISION |
| 20 | VANGUARD SUPPLIES LIMITED | SUPPLY OF (4) EXECUTIVE HIGH BACK LEATHER CHAIRS,(8) VISITOR CHAIRS BLACK AND (4) SECRETARIAL CHAIRS | 447,488.00 | GOODS | LACK OF BUDGET PROVISION |

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| 21 | KOROZA AGENCIES | SUPPLY OF (5) STEEL FILLING CABINET 4D EXECUTIVE (10) FILE TRAYS (STEEL),(2) STABDARD OFFICE TABLE AND (2) COFFEE TABLE GLASS | 243,552.00 | GOODS | LACK OF BUDGET PROVISION |
| 22 | KAWAGOE AGENCIES | SUPPLY OF LASERJET PRINTER AND TONNERS | 177,600.00 | GOODS | LACK OF BUDGET PROVISION |
| 23 | KAWAGOE AGENCIES | SUPPLY OF PHOTOCOPYING PAPERS | 78,000.00 | GOODS | LACK OF BUDGET PROVISION |
| 24 | GOVERNMENT PRINTER | PRINTING OF FILE COVERS | 116,000.00 | GOODS | LACK OF BUDGET PROVISION |
| 25 | TRENDMART GENERAL SUPPLIES | SUPPLY OF AIR TIME AND PRINTING PAPERS | 464,300.00 | GOODS | LACK OF BUDGET PROVISION |
| 26 | SPEEDPLUS AGENCIES | SUPPLY OF METAL PACKING, TRANSPORT AND LABOUR | 764,440.00 | GOODS | LACK OF BUDGET PROVISION |
| 27 | NAIROBI SPORTS HOUSE | SUPPLY OF SPORTS EQUIPMENT | 564,880.00 | GOODS | LACK OF BUDGET PROVISION |
| 28 | NAIROBI SPORTS HOUSE | SUPPLY OF SPORTS EQUIPMENT FOR TURKANA SPORTS DAY | 266,680.00 | GOODS | LACK OF BUDGET PROVISION |
| 29 | NAIROBI SPORTS HOUSE | SUPPLY FOR FOOTBALL KING MATCH TUSKR PREMIER LEAQUE PC | 140,000.00 | GOODS | LACK OF BUDGET PROVISION |
| | | SUB TOTAL | 20,165,250.00 | | |
| 1 | TRIZWOOD TRADERS | PAYMENT FOR PROVISION OF FUMIGATION SERVICES AT KENCOM AND UCHUMI HOUSE | 610,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 2 | TRAVEL PLAZA | CHANGE OF AIRTICKETS RESERVATIONS | 118,128.00 | SERVICES | LACK OF BUDGET PROVISION |
| 3 | E.A.S.A.M.I | TUITION FEES FOR MR. ALI MOHAMMED YUSUF FOR PUBLIC SECTOR FINANCIAL MANAGEMENT PROGRAMME IN TANZANIA | 280,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 4 | ZIPIOE AGENCIES | PROVISION OF AIRTICKETS FOR 10 PAX TO CANADA | 5,787,700.00 | SERVICES | LACK OF BUDGET PROVISION |

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| 5 | JIMMON SERVICES | PROVISION OF DAILY CLEANING SERVICES | 1,359,396.00 | SERVICES | LACK OF BUDGET PROVISION |
| 6 | NATIONAL YOUTH SERVICE | HIRE OF A BUS AND A MINIBUS | 27,680.00 | SERVICES | LACK OF BUDGET PROVISION |
| 7 | I.C.D.C | RENT AND CAR PARK FOR MINISTRY OFFICES AT UCHUMI HOUSE | 4,392,471.40 | SERVICES | LACK OF BUDGET PROVISION |
| 8 | LAKE NAIVASHA PANORAMA PARK | 10 PAX FULL DAY CONFERENCE | 60,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 9 | KENYA INSTITUTE OF SUPPLIES MANAGEMENT | PAYMENT OF TRAINING FEES DURING THE PUBLIC PROCUREMENT AND ASSETS DISPOSAL | 90,306.00 | SERVICES | LACK OF BUDGET PROVISION |
| 10 | SPORTS KENYA | PAYMENT OF ACCOMMODATION COST DURING WORKSHOP FOR SRI LANKAN ATHLETICS COACHES HELD AT KASARANI | 1,183,664.00 | SERVICES | LACK OF BUDGET PROVISION |
| 11 | ATHLETIC KENYA | HIRE OF TOYOTA COASTER KCI 608W DURING WORKSHOP AT KASARANI | 150,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 12 | RUBYSTAR CATERERS AND HOSTELS | PROVISION FOR FULL BOARD ACCOMMODATION FOR VISITORS FROM SRI LANKA ATHLETICS | 168,800.00 | SERVICES | LACK OF BUDGET PROVISION |
| 13 | MULTI CHOICE KENYA | ANNUAL SUBSCRIPTION FEES FOR MULTI CHOICE DSTV | 89,980.00 | SERVICES | LACK OF BUDGET PROVISION |
| 14 | ACADEMY OF CERTIFIED HUMAN RESOURCE PROFESSIONAL LTD | PARTICIPATION FEES WHILE ATTENDING 2017 ANNUAL HUMAN RESOURCE SYMPOSIUM | 135,140.00 | SERVICES | LACK OF BUDGET PROVISION |
| 15 | HAGA KAREMO CO. LTD | PAYMENTFOR REPAIR OF GKB 478M TOYOTA PRADO | 73,300.00 | SERVICES | LACK OF BUDGET PROVISION |
| 16 | JEMA AUTO GARAGE | PAYMENTFOR REPAIR OF GKB 368N TOYOTA PRADO | 16,300.00 | SERVICES | LACK OF BUDGET PROVISION |
| 17 | JEMA AUTO GARAGE | PAYMENT FOR SUPPLY AND REPLACEMENT OF SPARE PART FOR GK VEHICLES | 412,000.00 | SERVICES | LACK OF BUDGET PROVISION |

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| 18 | HAGA KAREMO CO. LTD | PAYMENT FOR REPAIR AND SERVICE OF GKA 729N NISSAN TILDA | 280,600.00 | SERVICES | LACK OF BUDGET PROVISION |
| 19 | TEXAS TOURS AND TRAVEL | PROVISION OF OFFICE , HOTEL AND AIRPORT TRANSFERS FOR CHAN OFFICIALS | 980,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 20 | NDENGA INVESTMENTS | PROVISION OF DAILY CLEANING SERVICES FOR THE MONTH OF MARCH 2017 | 163,987.00 | SERVICES | LACK OF BUDGET PROVISION |
| 21 | INTERCONTINENTAL HOTEL | OFFICIAL MEDIA LOUNCH OF THE IAAF WORLD YOUTH CHAMPIONSHIPS | 114,500.00 | SERVICES | LACK OF BUDGET PROVISION |
| 22 | INSTITUTE OF HUMAN RESOURCE MANAGEMENT | PAYMENT OF WORKSHOP FEE FOR 2017 ANNUAL HR CONGRESS | 301,600.00 | SERVICES | LACK OF BUDGET PROVISION |
| 23 | K.I.C.C | HIRE OF FACILITY DURING HANDING OF COMMONWEALTH BATON | 1,278,465.00 | SERVICES | LACK OF BUDGET PROVISION |
| 24 | NDENGA INVESTMENTS | PROVISION OF DAILY CLEANING SERVICES FOR THE MONTH OF FEB 2016 | 163,987.00 | SERVICES | LACK OF BUDGET PROVISION |
| 25 | NDENGA INVESTMENTS | PROVISION OF DAILY CLEANING SERVICES FOR THE MONTH OF JAN, FEB AND MAR 2015 | 642,099.00 | SERVICES | LACK OF BUDGET PROVISION |
| 26 | NDENGA INVESTMENTS | PROVISION OF DAILY CLEANING SERVICES FOR THE MONTH OF JAN, FEB ,MAR AND APRIL 2016 | 653,284.00 | SERVICES | LACK OF BUDGET PROVISION |
| 27 | LANCOM ELECTRICAL AND ELECTRONIC SYSTEM | PROVISION FOR INTERNET, INSTALLATION OF NANO LINK | 488,900.00 | SERVICES | LACK OF BUDGET PROVISION |
| 28 | MARIDADI PIX LIMITED | PROVISION OF PHOTO SERVICES | 15,660.00 | SERVICES | LACK OF BUDGET PROVISION |
| 29 | URYSIA PEUGOT CENTRE | PROVISION FOR SERVICE OF GKA 422L PEUGEOT VEHICLE | 23,974.50 | SERVICES | LACK OF BUDGET PROVISION |
| 30 | RAYDOLL TOURS AND TRAVEL LTD | PROVISION OF RETURN AIR TICKETS | 153,850.00 | SERVICES | LACK OF BUDGET PROVISION |

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| 31 | NDENGA INVESTMENTS | 2015 | PROVISION OF DAILY CLEANING SERVICES FOR THE MONTH OF JULY TO SEPTEMBER | 468,963.00 | SERVICES | LACK OF BUDGET PROVISION |
| 32 | NDENGA INVESTMENTS | | PROVISION OF DAILY CLEANING SERVICES FOR THE MONTH OF OCTOBER 2016 | 163,987.00 | SERVICES | LACK OF BUDGET PROVISION |
| 33 | HAGA KAREMO CO. LTD | | SERVICING OF GKA 368N | 23,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 34 | PRIMATE TOURS | | PAYMENT PROVISION OF RETURN AIR TICKETS TO MOMBASA | 56,900.00 | SERVICES | LACK OF BUDGET PROVISION |
| 35 | HAGA KAREMO CO. LTD | | REPAIR AND SERVICE FOR GKA 368N TOYOTA PRADO | 44,500.00 | SERVICES | LACK OF BUDGET PROVISION |
| 36 | SPORTS KENYA | | PAYMENT OF ACCOMMODATION FOR DEAFLYMPICS | 6,274,440.00 | SERVICES | LACK OF BUDGET PROVISION |
| 37 | EXECUTIVE DIASPORA | | HIRE AND REPAIR OF VEHICLES | 486,380.00 | SERVICES | LACK OF BUDGET PROVISION |
| 38 | NDENGA INVESTMENTS | | PROVISION PROFESSIONAL CLEANING SERVICES | 491,961.00 | SERVICES | LACK OF BUDGET PROVISION |
| 39 | TRAVEL PLAZA | | PROVISION OF RETURN AIR TICKETS TO ELDORET | 44,210.00 | SERVICES | LACK OF BUDGET PROVISION |
| 40 | BESTWAYS TRAVEL AND TOURS LTD | | PROVISION OF RETURN AIR TICKETS TO TUNISIA | 210,115.00 | SERVICES | LACK OF BUDGET PROVISION |
| 41 | TRAVEL PLAZA | | PROVISION OF RETURN AIR TICKETS TO MOMBASA | 30,920.00 | SERVICES | LACK OF BUDGET PROVISION |
| 42 | GREENBAY TRAVEL LIMITED | | PROVISION OF RETURN AIR TICKETS TO MOMBASA | 251,700.00 | SERVICES | LACK OF BUDGET PROVISION |
| 43 | SPERO AFRICA | | HIRE OF EXECUTIVE MERCEDES BENZ | 759,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 44 | SPERO AFRICA | | HIRE OF EXECUTIVE VEHICLE | 576,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 45 | SPERO AFRICA | | HIRE OF PRADO | 2,070,000.00 | SERVICES | LACK OF BUDGET PROVISION |

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| 46 | SPERO AFRICA | HIRE OF A BUS FOR THIRTY DAYS | 1,536,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 47 | SPERO AFRICA | HIRE OF ONE EXECUTIVE 4*4 (KCC 853F) FOR THIRTY DAYS FROM 21/11/16 TO 20/12/2016 BEING USED BY PS OFFICE | 1,440,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 48 | SPERO AFRICA | HIRE OF ONE EXECUTIVE 4*4(KCC 853F) FROM 21/12/16 TO 19/01/2017 BEING USED BY P.S. OFFICE | 1,440,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 49 | SWEET LAKE RESORT | PROVISION OF ACCOMMODATION AND CONFERENCE | 717,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 50 | GREENBAY TRAVEL LIMITED | AIR TICKETS FOR AMB. RICHARD EKAI AND PETER AJORE TO LODWAR | 39,600.00 | SERVICES | LACK OF BUDGET PROVISION |
| 51 | FLIGHT CENTRE TRAVEL LTD | RETURN AIR TICKETS FOR KENYA PRISON, VOLLEYBALL TO TUNISIA APRIL, 2017 | 4,458,960.00 | SERVICES | LACK OF BUDGET PROVISION |
| 52 | GREENBAY TRAVEL LIMITED | RETURN AIRTICKETS FOR AMB. RICHARD EKAI AND PETER AJORE TO MOMBASA | 107,460.00 | SERVICES | LACK OF BUDGET PROVISION |
| 53 | KENYA SAFARI LODGES AND HOTELS | ACCOMMODATION SERVICES | 846,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 54 | NATION MEDIA GROUP | PROVISION ADVERTISEMENT MINISTRIES ACHIEVEMENT | 1,374,600.00 | SERVICES | LACK OF BUDGET PROVISION |
| 55 | CLIFF AUTO GARAGE | REPAIR OF GK 983L | 60,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 56 | RUBYSTAR CATERERS AND HOTELS | ACCOMMODATION OF TAEKWONDO YOUNGSTERS | 108,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 57 | NATIONAL YOUTH SERVICE | HIRE OF BUS | 11,850.00 | SERVICES | LACK OF BUDGET PROVISION |
| 58 | RICOH NET AFRICA | REPAIR AND SERVICING OF 3 PHOTOCOPIES | 25,600.00 | SERVICES | LACK OF BUDGET PROVISION |
| 59 | ORYX OFFICE SOLUTIONS | SERVICE AND REPAIR OF PHOTOCOPIER MACHINE | 101,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 60 | NATIONAL YOUTH SERVICE | HIRE OF BUS | 17,300.00 | SERVICES | LACK OF BUDGET PROVISION |

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| 61 | NATIONAL YOUTH SERVICE | HIRE OF BUS | 11,850.00 | SERVICES | LACK OF BUDGET PROVISION |
| 62 | AFRICAN TOUCH SAFARIS | PROVISION OF ACCOMMODATION AND CONFERENCE SERVICES | 19,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 63 | THE HERON PORTICO | PROVISION OF ACCOMODATION FOR 8 PLAYERS FOR TENNIS KENYA | 400,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 64 | ATTIC TOURS AND TRAVEL | PROVISION OF AIR TICKETS | 355,090.00 | SERVICES | LACK OF BUDGET PROVISION |
| 65 | GREENBAY TRAVEL LIMITED | COST OF AIRTICKET FOR MR HARON KOMEN TO ENTEBBE PROVISION OF AIR TICKETS FOR AMB.RICHARD EKAI,MR AJORE PETER TRAVELLING TO LODWAR | 106,715.00 | SERVICES | LACK OF BUDGET PROVISION |
| 66 | GREENBAY TRAVEL LIMITED | COST OF RETURN AIR-TICKETS TO MOMBASA PAVAN FABIO AND OCHIENG ISAACK | 42,990.00 | SERVICES | LACK OF BUDGET PROVISION |
| 67 | GREENBAY TRAVEL LIMITED | COST OF RETURN AIR-TICKETS TO MOMBASA FOR MR.PAUL TRGAT(BUSINESS CLASS)MR. VITALIS GODE AND MR. GITONGA JAPSON | 77,770.00 | SERVICES | LACK OF BUDGET PROVISION |
| 68 | GREENBAY TRAVEL LIMITED | COST OF AIRTICKET FOR MR MUDIBO ANDREW TO MOROCCO | 138,800.00 | SERVICES | LACK OF BUDGET PROVISION |
| 69 | GREENBAY TRAVEL LIMITED | COST OF AIR-TICKET FROM LOWDAR FOR AMB.RICHARD EKAI | 262,565.00 | SERVICES | LACK OF BUDGET PROVISION |
| 70 | GREENBAY TRAVEL LIMITED | COST OF RETURN AIR-TICKET FOR MR.NDEDE TOM OKIKI TRAVELLING TO FUKUOKA,JAPAN | 28,270.00 | SERVICES | LACK OF BUDGET PROVISION |
| 71 | GREENBAY TRAVEL LIMITED | COST OF AIR TICKET FROM BUJUMBURA TO NAIROBI FOR MR. MAKENZI BENSON | 283,890.00 | SERVICES | LACK OF BUDGET PROVISION |
| 72 | GREENBAY TRAVEL LIMITED | COST OF RETURN AIR TICKET TO MOMBASA FOR MR.GORDON OLUOCH,MR.ONYANGO LUCAS,MR AKARANGA,AKITSA,KIRIMA,OKWEMBA. | 59,620.00 | SERVICES | LACK OF BUDGET PROVISION |
| 73 | GREENBAY TRAVEL LIMITED | | 263,700.00 | SERVICES | LACK OF BUDGET PROVISION |

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|----|-------------------------|---------------------------------------------------------------------------------------------------------|--------------|----------|--------------------------|
| 74 | GREENBAY TRAVEL LIMITED | COST OF RETURN AIR TICKET TO LODWAR RICHARD EKAI AND AJORE PETER | 74,480.00 | SERVICES | LACK OF BUDGET PROVISION |
| 75 | GREENBAY TRAVEL LIMITED | COST OF RETURN AIR TICKET TO LODWAR FOR RICHARD EKAI AND AJORER PETER | 57,200.00 | SERVICES | LACK OF BUDGET PROVISION |
| 76 | GREENBAY TRAVEL LIMITED | COST OF AIR TICKET RETURN TO MOMBASA HON.AREERO HASSAN AND MOHAMED HALKANO | 117,855.00 | SERVICES | LACK OF BUDGET PROVISION |
| 77 | GREENBAY TRAVEL LIMITED | COST OF RETURN AIR TICKET AND COST OF CHANGES TO MOMBASA | 121,466.00 | SERVICES | LACK OF BUDGET PROVISION |
| 78 | GREENBAY TRAVEL LIMITED | COST OF AIR TICKET FOR MS.CHARITY NDIRANGU TRAVELING TO KISUMU | 29,190.00 | SERVICES | LACK OF BUDGET PROVISION |
| 79 | GREENBAY TRAVEL LIMITED | COST OF AIR TICKET FOR MR.RICHARD EKAI AND MR.AJOER PETER TRAVELLING FROM LODWAR | 39,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 80 | ATTIC TOURS AND TRAVEL | PROVISION OF AIR TICKETS FOR LIGI NDOGO 7PAX TO SWEDWN ON 16TH AND 17TH JULY TO 23RD AND 24TH JULY 2016 | 1,866,430.00 | SERVICES | LACK OF BUDGET PROVISION |
| 81 | AFRICAN TOUCH SAFARIS | PROVISION OF AIR TICKETS FOR AMB.RICHARD EKAI AND PETER AJORE | 28,330.00 | SERVICES | LACK OF BUDGET PROVISION |
| 82 | UTALII HOTEL | PROVISION OF ACCOMMODATION AND CATERING SERVICES | 349,800.00 | SERVICES | LACK OF BUDGET PROVISION |
| 83 | ZIPJOE AGENCIES | PROVISION OF RETURN TICKETS TO 3 PAX TO TOKYO, JAPAN | 894,207.00 | SERVICES | LACK OF BUDGET PROVISION |
| 84 | ZIPJOE AGENCIES | PROVISION OF RETURN AIR TICKETS FOR KARATE INSTRUCTORS TO DUBAI | 463,800.00 | SERVICES | LACK OF BUDGET PROVISION |
| 85 | ZIPJOE AGENCIES | PROVISION OF RETURN AIR TICKETS FOR PARIBAS WHEEL CHAIR LADIES TENNIS | 1,194,500.00 | SERVICES | LACK OF BUDGET PROVISION |
| 86 | ZIPJOE AGENCIES | PROVISION OF RETURN AIRTICKETS FOR 8 PAX TRAVELLING TO ASMARA | 2,472,320.00 | SERVICES | LACK OF BUDGET PROVISION |
| 87 | ZIPJOE AGENCIES | PROVISION OF RETURN AIR TICKETS TO ELDORET | 294,800.00 | SERVICES | LACK OF BUDGET PROVISION |

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

**Reports and Financial Statements
For the year ended June 30, 2017**

| | | | | | |
|----|-------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------|----------|--------------------------|
| 88 | NJEKIN AGENCIES | PROVISION OF 5 RETURN AIR TICKETS TO MOMBASA ATTENDING 33 RD ANNUAL ICPAK CONFERENCE | 214,900.00 | SERVICES | LACK OF BUDGET PROVISION |
| 89 | CARSON WANGONLIT TRAVEL | PROVISION OF AIR TICKETS TO ZIMBAMBWE FOR JUNIOR GOLF FOUNDATION KENYA | 741,165.00 | SERVICES | LACK OF BUDGET PROVISION |
| 90 | PAGO AIRWAYS | PROVISION OF RETURN TICKETS FOR 41 PAX TRAVELLING TO NASSAU- BAHAMAS WORLD RELAYS CHAMPIONSHIPS | 14,593,991.00 | SERVICES | LACK OF BUDGET PROVISION |
| 91 | PAGO AIRWAYS | PROVISION OF RETURN TICKETS FOR 38 PAX TRAVELLING TO MADAGASCAR FOR 38TH SENIOR JUDO AFRICAN CHAMPIONSHIPS | 3,755,115.00 | SERVICES | LACK OF BUDGET PROVISION |
| 92 | SAFARI PARK HOTEL | PAYMENT FOR PRESIDENTIAL OUTSIDE CATERING SERVICES FOR HOSTING OF THE QUEENS BARATON RECEPTION | 1,200,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 93 | K.I.C.C | HIRING OF FACILITY DURING HOSTING OF THE QUEENS BARATON | 1,501,765.00 | SERVICES | LACK OF BUDGET PROVISION |
| 94 | GREENBAY TRAVEL LIMITED | PROVISION OF AIR TICKET FOR 1 PAX TRAVELLING TO AUSTRALIA | 497,480.00 | SERVICES | LACK OF BUDGET PROVISION |
| 95 | GREENBAY TRAVEL LIMITED | PROVISION OF AIR TICKET FOR 1 PAX TRAVELLING TO JAPAN FOR KAVAK INTERNATIONAL CHAMPIONSHIP | 251,700.00 | SERVICES | LACK OF BUDGET PROVISION |
| 96 | GREENBAY TRAVEL LIMITED | PROVISION OF RETURN TICKETS FOR 23 PAXFOR KENYA BOXING TEAM TRAVELLING TO CONGO BRAZAVILLE FOR AFRICA BOXING CHAMPIONSHIPS | 4,625,360.00 | SERVICES | LACK OF BUDGET PROVISION |
| 97 | GREENBAY TRAVEL LIMITED | PROVISION OF RETURN TICKETS FOR CS AND SECURITY OFFICERS TO ELDORET TO INSPECT KIPCHOGE KEINO STADIUM | 59,510.00 | SERVICES | LACK OF BUDGET PROVISION |

MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2017

| | | | | | |
|-----|------------------------------|-----------------------------------------------------------------------------------------------------------|--------------|----------|--------------------------|
| 98 | GREENBAY TRAVEL LIMITED | PROVISION OF AIRTICKETS FOR HARAMBEE STARS DURING PREPARATION FOR AFKOM 2019 | 2,130,540.00 | SERVICES | LACK OF BUDGET PROVISION |
| 99 | FLIGHT CENTRE TRAVEL LTD | PROVISION OF RETURN TICKETS FOR 31 PAXFOR HARAMBEE STARS TRAVELLING TO SIERRA LEON FOR AFKOM QUALIFIERS | 8,851,750.00 | SERVICES | LACK OF BUDGET PROVISION |
| 100 | PAGO AIRWAYS | PROVISION OF RETURN TICKETS FOR 41 PAXFOR TRAVELLING TO NASSAU-BAHAMAS FOR IAAF WORLD RELAYS CHAMPIONSHIP | 9,593,991.00 | SERVICES | LACK OF BUDGET PROVISION |
| 101 | KENYA AIRWAYS | PROVISION OF AIR TICKETS FOR TEAM KENYA 2015 TO BRAZZAVILLE, CONGO FOR 11TH AFRICAN GAMES | 3,384,700.00 | SERVICES | LACK OF BUDGET PROVISION |
| 102 | RUBYSTAR CATERERS | PROVISION OF HALF BOARD ACCOMMODATION TO PARALYMPIC TEAM | 775,000.00 | SERVICES | LACK OF BUDGET PROVISION |
| 103 | PAGO AIRWAYS | PROVISION OF RETURN AIR TICKET FOR 26 PAX PARALYMPIC TEAM TO DUBAI QUALIFICATION CHAMPIONSHIP | 4,356,300.00 | SERVICES | LACK OF BUDGET PROVISION |
| 104 | PAGO AIRWAYS | PROVISION OF AIR TICKET SERVICES TO ELDORET | 34,840.00 | SERVICES | LACK OF BUDGET PROVISION |
| 105 | PAGO AIRWAYS | PROVISION OF AIR TICKET SERVICES TO MOBASA | 157,300.00 | SERVICES | LACK OF BUDGET PROVISION |
| 106 | WESTON HOTEL | PROVISION OF SERVICES FOR LOC FOR WORLD YOUTH CHAMPIONSHIP WORKSHOP | 105,100.00 | SERVICES | LACK OF BUDGET PROVISION |
| 107 | RAYDOLL TOURS AND TRAVEL LTD | PROVISION OF AIR TICKET SERVICES TO KISUMU | 88,050.00 | SERVICES | LACK OF BUDGET PROVISION |
| 108 | ATTIC TOURS AND TRAVEL | PROVISION OF AIR TICKET SERVICES TO NIGERIA | 99,800.00 | SERVICES | LACK OF BUDGET PROVISION |
| 109 | FLIGHT CENTRE TRAVEL LTD | PROVISION OF AIR TICKET SERVICES FOR 2 PAX TO GABON | 398,910.00 | SERVICES | LACK OF BUDGET PROVISION |
| 110 | ONIWAL AGENCY | PRINTING OF STRATEGIC PLAN 2013-2017 | 280,000.00 | SERVICES | LACK OF BUDGET PROVISION |

REPUBLIC OF KENYA
MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT

Reports and Financial Statements
For the year ended June 30, 2017

| | | | | | |
|-----|------------------------------|--------------------------------------------------------------------|-----------------------|----------|--------------------------|
| 111 | MARIDADI PIX LIMITED | PAYMENT OF COLOUR PHOTOS DURING DEVOLUTION CONFERENCE | 11,600.00 | SERVICES | LACK OF BUDGET PROVISION |
| 112 | RAYDOLL TOURS AND TRAVEL LTD | PROVISION OF AIR TICKET SERVICES FORWEIGHT LIFTING TEAM TO MOMBASA | 2,869,400.00 | SERVICES | LACK OF BUDGET PROVISION |
| | | SUB TOTAL | 115,083,122.90 | | |

GRAND TOTAL

138,152,156.70

MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f (Kshs) 2015/2016 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost c/f (Kshs) 2016/2017 |
|----------------------------------------------|---------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------|---------------------------------------------------------|
| Buildings and structures | 2,087,356,209 | - | - | 2,087,356,209 |
| Office equipment, furniture and fittings | 4,324,282 | 9,025,394 | - | 13,349,676 |
| ICT Equipment, Software and Other ICT Assets | 18,780,945 | - | - | 18,780,945 |
| Other Machinery and Equipment | 49,519,673 | 463,800 | - | 49,983,473 |
| Intangible assets | 23,315,362 | - | - | 23,315,362 |
| Total | 2,183,296,471 | 9,489,194 | - | 2,192,785,665 |

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, State Department of Sports Development. Additions during the year should tie to note 10 on acquisition of assets during the year.

**MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2017**

**ANNEX 3- LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE
DEPARTMENT OF SPORTS DEVELOPMENT**

| Description | Recurrent Kshs | Development Kshs | 2016-2017 Kshs |
|-----------------------------------|---------------------------|-----------------------------|---------------------------|
| Transfers to SAGAs and SCs | | | - |
| Kenya Academy of Sports | 9,500,000 | 150,000,000 | 159,500,000 |
| National Sports Fund | 27,375,000 | 90,000,000 | 117,375,000 |
| Sports Kenya | 147,177,020 | 424,813,522 | 571,990,542 |
| World Youth Championship | 1,275,000,000 | 1,333,186,477 | 2,608,186,477 |
| Anti Doping Agency Of Kenya | 268,046,344 | 0 | 268,046,344 |
| Ministry Head quarters | 47,195,132 | 0 | 47,195,132 |
| TOTAL | 1,774,293,496 | 1,997,999,999 | 3,772,293,495 |

**MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2017
ANNEX 4 - REPORTS GENERATED FROM IFMIS**

The following financial Reports Generated from IFMIS should be generated and 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

**MINISTRY OF SPORTS, CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
Reports and Financial Statements
For the year ended June 30, 2017**

Statement of Budget Execution - Recurrent Expenditure

Entity: 1132-State Department For Sports Development
 Current Period: JUL-16 To JUN-17

| Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|----------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|-------------------------|--------------------------------|------------------|
| | a | b | c | D=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | |
| Tax Receipts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Contribution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic and Foreign Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Exchequer releases | 0.00 | 0.00 | 0.00 | 0.00 | 3,481,364,000.00 | -3,481,364,000.00 | 0.00% |
| Transfers from Other Government Entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic Borrowings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Foreign Borrowings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Sales of Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Reimbursements and Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | 400,000.00 | 0.00 | 0.00 | 400,000.00 | 201,500.00 | 198,500.00 | 50.38% |
| Total | 400,000.00 | 0.00 | 0.00 | 400,000.00 | 3,481,565,500.00 | -3,481,165,500.00 | 870391.36 |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 208,072,637.00 | 0.00 | 68,525,781.00 | 276,598,418.00 | 276,353,702.00 | 244,716.15 | 99.92% |
| Use of goods and Services | 1,656,282,229.00 | -6,691,839.00 | -215,734,058.00 | 1,433,856,332.00 | 1,409,811,805.00 | 24,044,527.00 | 98.32% |
| Subsidies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers to Other Government Units | 1,717,931,480.00 | 8,381,700.00 | 58,381,700.00 | 1,784,694,880.00 | 1,774,293,495.50 | 10,401,384.50 | 99.42% |
| Other Grants and Transfers | 10,450,000.00 | -7,034,721.00 | 6,965,279.00 | 10,380,558.00 | 10,322,897.00 | 57,661.00 | 99.44% |
| Social Security Benefits | 3,802,114.00 | 0.00 | 0.00 | 3,802,114.00 | 3,802,079.80 | 34.20 | 100.00% |
| Acquisition of Assets | 10,412,091.00 | 5,344,860.00 | -7,457,565.00 | 8,299,386.00 | 9,489,194.00 | -1,189,808.00 | 114.34% |
| Finance Costs, including Loan Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Repayment of Principal on Domestic and Foreign Borrowing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other payments | 3,606,950,551.00 | 0.00 | -89,318,863.00 | 3,517,631,688.00 | 3,484,073,173.30 | 33,558,514.85 | 99.05% |
| Total | 3,606,950,551.00 | 0.00 | -89,318,863.00 | 3,517,631,688.00 | 3,484,073,173.30 | 33,558,514.85 | 99.05% |

Statement of Budget Execution - Development Expenditure

Entity: 1132-State Department For Sports Development

JUL-16 To JUN-17

Current Period:

| Note | Printed Estimate | Reallocation: Supplementary | | Final Approved Estimate (Net) D=a+b+c | Actual | Budget Utilization | | % of Utilization g=e/d% |
|----------------------------------------------------------|------------------|-----------------------------|----------------|------------------------------------------|------------------|----------------------|------|----------------------------|
| | | Transfer | Estimates | | | Differences f-d-e | | |
| | a | b | c | e | | f-d-e | | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Contribution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic and Foreign Grants | 0.00 | 0.00 | 0.00 | 0.00 | 2,008,000,000.00 | -2,008,000,000.00 | 0.00 | 0.00% |
| Exchequer releases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers from Other Government Entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic Borrowings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Foreign Borrowings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Sales of Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Reimbursements and Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | 0.00 | 0.00 | 0.00 | 0.00 | 2,008,000,000.00 | -2,008,000,000.00 | 0.00 | 0.00% |
| Total | | | | | | | | |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Use of goods and Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Subsidies | 0.00 | 0.00 | 0.00 | 0.00 | 1,997,999,999.45 | 0.55 | 0.55 | 100.00% |
| Transfers to Other Government Units | 1,530,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Grants and Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Acquisition of Assets | 25,000,000.00 | 0.00 | -12,500,000.00 | 12,500,000.00 | 0.00 | 12,500,000.00 | 0.00 | 0.00% |
| Finance Costs, including Loan Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Repayment of Principal on Domestic and Foreign Borrowing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total | 1,555,000,000.00 | 0.00 | 0.00 | 2,010,500,000.00 | 1,997,999,999.45 | -442,999,999.45 | 0.00 | 128.49% |

Statement of Budget Execution

Entity: 1132-State Department For Sports Development
 JUL-16 To JUN-17
 Current Period:

| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) D=a+b+c | Actual e | Budget Utilization Differences f=d-e | % of Utilization g=e/d% |
|----------------------------------------------------------|------|------------------|----------------------------|----------------------------|---------------------------------------------|------------------|--------------------------------------------|-------------------------------|
| | | a | b | c | D=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Contribution | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic and Foreign | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Grants | | 0.00 | 0.00 | 0.00 | 0.00 | 5,489,364,000.00 | -5,489,364,000.00 | 0.00% |
| Exchequer releases | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers from Other Government | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Entities | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic Borrowings | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Foreign Borrowings | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Sales of Assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Reimbursements and Refunds | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | | 400,000.00 | 0.00 | 0.00 | 400,000.00 | 201,500.00 | 198,500.00 | 50.38% |
| Total | | 400,000.00 | 0.00 | 0.00 | 400,000.00 | 5,489,565,500.00 | -5,489,165,500.00 | 1372391.3 |
| | | | | | | | | 8% |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | | 208,072,637.00 | 0.00 | 68,525,781.00 | 276,598,418.00 | 276,353,702.00 | 244,716.15 | 99.92% |
| Use of goods and Services | | 1,656,282,229.00 | -6,691,839.00 | -215,734,058.00 | 1,433,856,332.00 | 1,409,811,805.00 | 24,044,527.00 | 98.32% |
| Subsidies | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers to Other Government Units | | 3,247,931,480.00 | 8,381,700.00 | 526,381,700.00 | 3,772,293,480.00 | 3,772,293,494.95 | 10,401,385.05 | 99.73% |
| Other Grants and Transfers | | 10,450,000.00 | -7,034,721.00 | 6,965,279.00 | 10,380,558.00 | 10,322,897.00 | 57,661.00 | 99.44% |
| Social Security Benefits | | 3,802,114.00 | 0.00 | 0.00 | 3,802,114.00 | 3,802,079.80 | 34.20 | 100.00% |
| Acquisition of Assets | | 35,412,091.00 | 5,344,860.00 | -19,957,565.00 | 20,799,386.00 | 9,489,194.00 | 11,310,192.00 | 45.62% |
| Finance Costs, including Loan Interest | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Repayment of Principal on Domestic and Foreign Borrowing | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other payments | | 5,161,950,551.00 | 0.00 | 366,181,137.00 | 5,528,131,688.00 | 5,482,073,172.75 | 46,058,515.40 | 99.17% |
| Total | | 5,161,950,551.00 | 0.00 | 366,181,137.00 | 5,528,131,688.00 | 5,482,073,172.75 | 46,058,515.40 | 99.17% |

Budget Execution By Programmes and Sub-Programmes

1132-State Department For Sports Development

JUL-16 To JUN-17

Entity:

Period:

| Program | Sub Program | Description | Approved Budget | Actual Payments | Variance |
|------------|-------------|-------------------------------------------------------|-------------------------|-------------------------|----------------------|
| 0000000000 | | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| | 0000000000 | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| 0901000000 | | Sports | 4,918,952,994.00 | 4,881,411,999.55 | 37,540,994.45 |
| | 0901010000 | Sports Training and competitions | 319,405,567.00 | 300,047,761.15 | 19,357,805.85 |
| | 0901020000 | Development and Management of Sports | 4,599,547,427.00 | 4,590,809,163.50 | 8,738,263.50 |
| | | Facilities | | | |
| 0905000000 | | General Administration, Planning and Support Services | 609,178,694.00 | 600,661,173.20 | 8,517,520.80 |
| | | General Administration, Planning and Support Services | 609,178,694.00 | 600,661,173.20 | 8,517,520.80 |
| | | Grand Total | 5,528,131,688.00 | 5,482,073,172.75 | 46,058,515.25 |

Statement of Financial Position

Entity: 1132-State Department For Sports Development

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

| | Note | Current Period Kshs | Previous Period Kshs |
|--------------------------------------------------------------|------|-------------------------|-------------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 22A | 985,797,562.00 | 0.00 |
| Cash Balances | 22B | 448,326.00 | 0.00 |
| Total Cash And Cash Equivalents | | 986,245,888.00 | 0.00 |
| Accounts Receivables - Outstanding and Clearence Accounts | 23 | 21,631,123.00 | 0.00 |
| TOTAL FINANCIAL ASSETS | | 1,007,877,011.00 | 0.00 |
| Financial Liabilities | | | |
| Accounts Payables - Deposits | 24 | 978,337,613.00 | 0.00 |
| NET FINANCIAL ASSETS | | 29,539,398.00 | 0.00 |
| REPRESENTED BY | | | |
| Fund Balance b/fwd | 25 | 58,859,574.00 | 0.00 |
| Surplus/Deficit for the Year | | -36,817,503.00 | 0.00 |
| NET FINANCIAL POSITION | | 29,539,398.00 | 0.00 |

STATEMENT OF CASH FLOW

Entity: 1132-State Department For Sports Development
 Current Period: JUL-16 To JUN-17
 Compare With: JUL-15 To JUN-16

| | Note | Current Period | Previous Period |
|----------------------------------------------|---------|------------------|-----------------|
| | | Kshs | Kshs |
| Receipts and operating income | | | |
| Tax Receipts | 1 | 0.00 | 0.00 |
| Social Security Contribution | 2 | 0.00 | 0.00 |
| Proceeds from Domestic and Foreign | 3 | 0.00 | 0.00 |
| Grants | | | |
| Exchequer releases | 4 | 5,489,364,000.00 | 0.00 |
| Transfers from Other Government | 5 | 0.00 | 0.00 |
| Entities | | | |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 |
| Other Receipts | 11 | 206,500.00 | 0.00 |
| Payments for Operating Expenses | | | |
| Compensation of Employees | 12 | 276,353,702.00 | 0.00 |
| Use of goods and Services | 13 | 1,409,811,805.00 | 0.00 |
| Subsidies | 14 | 0.00 | 0.00 |
| Transfers to Other Government Units | 15 | 3,772,293,494.95 | 0.00 |
| Other Grants and Transfers | 16 | 10,322,897.00 | 0.00 |
| Social Security Benefits | 17 | 3,802,079.80 | 0.00 |
| Finance Costs, including Loan Intere | 19 | 0.00 | 0.00 |
| Other payments | 21 | 0.00 | 0.00 |
| Adjusted for : | | | |
| Adjustments during the year | | 797,603,997.00 | 0.00 |
| Net Cash From Operating Activities: A | | 814,590,518.00 | 0.00 |
| Cash Flow From Investing Activities | | | |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 |
| Acquisition of Assets | 18 | 9,489,194.00 | 0.00 |
| Net Cash Flow From Investing | B | 9,489,194.00 | 0.00 |
| Activities | | | |
| Cash Flow From Borrowing Activities | | | |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 |
| Proceeds from Foreign Borrowings | 7 | 0.00 | 0.00 |
| Repayment of Principal on Domestic | 20 | 0.00 | 0.00 |
| and Foreign Borrowing | | | |
| Net Cash Flow From Financing | C | 0.00 | 0.00 |
| Activities | | | |
| NET INCREASE IN CASH AND CAS | A+B+C | 805,101,324.00 | 0.00 |
| EQUIVALENT | | | |
| Cash and Cash Equivalent at | | 181,144,564.00 | 0.00 |
| BEGINNING of The Year | | | |
| Cash and Cash Equivalent at END | 22A+22B | 986,245,888.00 | 0.00 |

NOTES TO THE FINANCIAL STATEMENTS

Entity: **1132-State Department For Sports Development**
 Current Period: **JUL-16 To JUN-17**
 Compare With: **JUL-15 To JUN-16**

| 1 Tax Receipts | | | | |
|-----------------------------------------------------------------|--------------|-------------------------|-----------------|--|
| Item Description | Item Code | Current Period | Previous Period | |
| | | Kshs | Kshs | |
| Taxes on Income, Profits and Capital Gains | 1110000 | 0.00 | 0.00 | |
| Taxes on Payroll and Workforce | 1120000 | 0.00 | 0.00 | |
| Taxes on Property | 1130000 | 0.00 | 0.00 | |
| Taxes on Goods and Services | 1140000 | 0.00 | 0.00 | |
| Taxes on International Trade and Transactions | 1150000 | 0.00 | 0.00 | |
| Other Taxes (not elsewhere classified) | 1160000 | 0.00 | 0.00 | |
| | TOTAL | 0.00 | 0.00 | |
| 2 Social Security Contribution | | | | |
| Item Description | Item Code | Current Period | Previous Period | |
| | | Kshs | Kshs | |
| Health Insurance Contribution | 1210100 | 0.00 | 0.00 | |
| NHIF Health Insurance Contributions | 1210200 | 0.00 | 0.00 | |
| Contributions from Govt. Employees for Social & Welfare Schemes | 1210300 | 0.00 | 0.00 | |
| | TOTAL | 0.00 | 0.00 | |
| 3 Proceeds from Domestic and Foreign Grants | | | | |
| Item Description | Item Code | Current Period | Previous Period | |
| | | Kshs | Kshs | |
| Grants from Foreign Governments | 1310000 | 0.00 | 0.00 | |
| Grants from International Organisations | 1320000 | 0.00 | 0.00 | |
| | TOTAL | 0.00 | 0.00 | |
| 4 Exchequer releases | | | | |
| Item Description | Item Code | Current Period | Previous Period | |
| | | Kshs | Kshs | |
| Exchequer Releases/ Provisioning Account | 9910201 | 5,489,364,000.00 | 0.00 | |
| | TOTAL | 5,489,364,000.00 | 0.00 | |
| 5 Transfers from Other Government Entities | | | | |
| Item Description | Item Code | Current Period | Previous Period | |
| | | Kshs | Kshs | |
| Grants received by Central Govt from General Govt units | 1330100 | 0.00 | 0.00 | |
| Grants Received from General Govt units by Local Authorities | 1330200 | 0.00 | 0.00 | |
| Grants to Fund Accounts from Central Govt Budget | 1330300 | 0.00 | 0.00 | |
| Grants to other General Govt units from General Govt units | 1330400 | 0.00 | 0.00 | |
| | TOTAL | 0.00 | 0.00 | |
| 6 Proceeds from Domestic Borrowings | | | | |
| Item Description | Item Code | Current Period | Previous Period | |
| | | Kshs | Kshs | |
| Borrowing within General Government | 5110100 | 0.00 | 0.00 | |
| Borrowing from Monetary Authorities (Central Bank) | 5110200 | 0.00 | 0.00 | |
| Other Domestic Depository Corporations (Commercial Banks) | 5110300 | 0.00 | 0.00 | |
| Borrowing from Other Domestic Financial Institutions | 5110400 | 0.00 | 0.00 | |

| | | | |
|---------------------------------------------------------------------------------------|------------------|-----------------------|------------------------|
| Borrowing from Other Domestic Creditors | 5110500 | 0.00 | 0.00 |
| | TOTAL | 0.00 | 0.00 |
| 7 Proceeds from Foreign Borrowings | | | |
| Foreign Borrowings - Drawdowns through Exchequer | 5120100 | 0.00 | 0.00 |
| Foreign Borrowing-Direct Payments | 5120200 | 0.00 | 0.00 |
| Foreign Currency and Foreign Deposits | 5120300 | 0.00 | 0.00 |
| Other Foreign Accounts Payable | 5120400 | 0.00 | 0.00 |
| | TOTAL | 0.00 | 0.00 |
| 8 Proceeds from Sales of Assets | | | |
| Item Description | Item Code | Current Period | Previous Period |
| | | Kshs | Kshs |
| Receipts from the Sale of Buildings - Paid to Exchequer | 3510100 | 0.00 | 0.00 |
| Receipts from the Sale of Buildings | 3510200 | 0.00 | 0.00 |
| Receipts from sale of other st | 3510300 | 0.00 | 0.00 |
| Receipts from sale of other st | 3510400 | 0.00 | 0.00 |
| Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer | 3510500 | 0.00 | 0.00 |
| Receipts from the Sale of Vehicles and Transport Equipment | 3510600 | 0.00 | 0.00 |
| Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer | 3510700 | 0.00 | 0.00 |
| Receipts from the Sale Plant Machinery and Equipment | 3510800 | 0.00 | 0.00 |
| Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer | 3510900 | 0.00 | 0.00 |
| Receipts from Sale of Certified Seeds and Breeding Stock | 3511000 | 0.00 | 0.00 |
| Receipts from the Sale of Strategic Reserves Stock | 3520100 | 0.00 | 0.00 |
| Receipts from the Sale of Other Inventories, Stock 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 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 | 4530400 | 0.00 | 0.00 |
| Financial Instns. and Domestic Financial Instns. | | | |
| operating abroad | | | |
| Sales and Disposals of Equity Holdings in Foreign | 4530500 | 0.00 | 0.00 |
| Enterprs. Financial Instns. and Domestic Financial | | | |
| Instns. operating abroad | | | |
| Redemption/ Disposal of Other Financial Assets | 4530600 | 0.00 | 0.00 |
| Refund of Bonds paid as Deposits for Guarantees | 4530700 | 0.00 | 0.00 |
| | TOTAL | 0.00 | 0.00 |
| 9 Reimbursements and Refunds | | | |
| Item Description | Item Code | Current Period | Previous Period |
| | | Kshs | Kshs |
| Refund from World Food Programme (WFP) | 4540101 | 0.00 | 0.00 |
| Reimbursement of Audit Fees | 4540102 | 0.00 | 0.00 |
| Reimbursement on Messing Charges (UNICEF) | 4540103 | 0.00 | 0.00 |
| Reimbursement from World Bank - ECD | 4540104 | 0.00 | 0.00 |
| Reimbursement from Individuals and Private | 4540105 | 0.00 | 0.00 |
| Organizations | | | |
| Reimbursement from Local Government Authoritie | 4540106 | 0.00 | 0.00 |
| Reimbursement from Statutory Organizations | 4540107 | 0.00 | 0.00 |
| Reimbursement within Central Government | 4540108 | 0.00 | 0.00 |
| Reimbursement Using Bonds | 4540109 | 0.00 | 0.00 |
| Reimbursements and Refunds - Other (Budget) | 4540199 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |
| 10 Returns of Equity Holdings | | | |
| Item Description | Item Code | Current Period | Previous Period |
| | | Kshs | Kshs |
| Returns of Equity Holdings | 4550000 | 0.00 | 0.00 |
| Returns of Equity Holdings | 4610000 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |
| 11 Other Receipts | | | |
| Item Description | Item Code | Current Period | Previous Period |
| | | Kshs | Kshs |
| Interest Received | 1410100 | 0.00 | 0.00 |
| Profits and Dividends | 1410200 | 0.00 | 0.00 |
| Withdrawals from Income of Quasi-corporations | 1410300 | 0.00 | 0.00 |
| Rents on land, houses and buildings | 1410400 | 0.00 | 0.00 |
| Other Property Income collected as AIA | 1410500 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 |
| Incidental Sales by Non-Market Establishments | 1420400 | 0.00 | 0.00 |
| Incidental Sales by Non-Market Establishments | 1420500 | 0.00 | 0.00 |
| Collected as AIA | | | |
| Receipts from Sale of Incidental Goods | 1420600 | 206,500.00 | 0.00 |
| Fines, Penalties, Forfeitures and other Charges | 1430100 | 0.00 | 0.00 |
| Current Grants from International NGOs paid throu | 1440100 | 0.00 | 0.00 |
| Exchequer | | | |
| Capital Grants from International NGOs paid throu | 1440200 | 0.00 | 0.00 |
| Exchequer | | | |
| Current Grants from International NGOs collected | 1440300 | 0.00 | 0.00 |
| AIA | | | |
| Capital Grants from International NGOs collected a | 1440400 | 0.00 | 0.00 |
| AIA | | | |
| Other Voluntary Transfers for Current purposes | 1440500 | 0.00 | 0.00 |

| | | | |
|---------------------------------------------------|------------------|-----------------------|------------------------|
| Other Voluntary Transfers for Capital purposes | 1440600 | 0.00 | 0.00 |
| Paid to Exchequer | 1450100 | 0.00 | 0.00 |
| Receipts Not Classified Elsewhere | 1450200 | 0.00 | 0.00 |
| | 1510200 | 0.00 | 0.00 |
| | 1510300 | 0.00 | 0.00 |
| | 1520100 | 0.00 | 0.00 |
| Business Permits | 1520200 | 0.00 | 0.00 |
| Cesses | 1520300 | 0.00 | 0.00 |
| Poll Rates | 1520400 | 0.00 | 0.00 |
| Plot Rents | 1520500 | 0.00 | 0.00 |
| Other Local Levies | 1520600 | 0.00 | 0.00 |
| Administrative Services Fees | 1530100 | 0.00 | 0.00 |
| Various Fees | 1530200 | 0.00 | 0.00 |
| Council'S Natural Resources Exploitation | 1530300 | 0.00 | 0.00 |
| Sales Of Council Assets | 1530400 | 0.00 | 0.00 |
| Lease / Rental Of Council'S Infrastructure Assets | 1530500 | 0.00 | 0.00 |
| Other Miscellaneous Revenues | 1530600 | 0.00 | 0.00 |
| Other Miscellaneous Revenues | 1540100 | 0.00 | 0.00 |
| Insurance Claims Recovery | 1540200 | 0.00 | 0.00 |
| Medium Term Loans (1-3 Yr Repayment) | 1540300 | 0.00 | 0.00 |
| Long Term Loans (Over 3 Yr Rpayment) | 1540400 | 0.00 | 0.00 |
| Transfers From Reserve Funds | 1540500 | 0.00 | 0.00 |
| Donations | 1540600 | 0.00 | 0.00 |
| Fund Raising Events | 1540700 | 0.00 | 0.00 |
| Other Revenues From Financial Assets Loan | 1540800 | 0.00 | 0.00 |
| | 1541000 | 0.00 | 0.00 |
| Market/Trade Centre Fee | 1550100 | 0.00 | 0.00 |
| Vehicle Parking Fees | 1550200 | 0.00 | 0.00 |
| Housing | 1560100 | 0.00 | 0.00 |
| Social Premises Use Charges | 1560200 | 0.00 | 0.00 |
| School Fees | 1570100 | 0.00 | 0.00 |
| Other Education-Related Fees | 1570200 | 0.00 | 0.00 |
| Other Education Revenues | 1570300 | 0.00 | 0.00 |
| Public Health Services | 1580100 | 0.00 | 0.00 |
| Public Health Facilities Operations | 1580200 | 0.00 | 0.00 |
| Environment & Conservancy Administration | 1580300 | 0.00 | 0.00 |
| Slaughter Houses Administration | 1580400 | 0.00 | 0.00 |
| Water Supply Administration | 1580500 | 0.00 | 0.00 |
| Sewerage Administration | 1580600 | 0.00 | 0.00 |
| Other Health & Sanitation Revenues | 1580700 | 0.00 | 0.00 |
| Technical Services Fees | 1590100 | 0.00 | 0.00 |
| External Services Fees | 1590200 | 0.00 | 0.00 |
| | 1930100 | 0.00 | 0.00 |
| System Required Revenue A/cs | 1990100 | 0.00 | 0.00 |
| TOTAL | | 201,500.00 | 0.00 |
| 12 Compensation of Employees | | | |
| Item Description | Item Code | Current Period | Previous Period |
| | | Kshs | Kshs |
| Basic Salaries - Permanent Employees | 2110100 | 164,849,707.10 | 0.00 |
| Basic Wages - Temporary Employees | 2110200 | 0.00 | 0.00 |
| Personal Allowances paid as part of Salary | 2110300 | 111,503,994.65 | 0.00 |
| 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 Sc | 2120100 | 0.00 | 0.00 |
| Security Schemes | | | |
| Employer Contributions to Compulsory Health | 2120200 | 0.00 | 0.00 |

| | | | | |
|-----------------------------------------------------|-----------------------------------------|------------------|-----------------------|------------------------|
| Insurance Schemes | | | | |
| USE OF GOODS AND SERVICES | | 2120300 | 0.00 | 0.00 |
| TOTAL | | | 276,353,701.75 | 0.00 |
| 13 Use of goods and Services | | | | |
| Utilities, Supplies and Services | | 2210100 | 30,674,600.00 | 0.00 |
| Communication, Supplies and Services | | 2210200 | 9,431,132.85 | 0.00 |
| Domestic Travel and Subsistence, and Other | | 2210300 | 132,490,460.20 | 0.00 |
| Transportation Costs | | | | |
| Foreign Travel and Subsistence, and other | | 2210400 | 698,356,777.55 | 0.00 |
| transportation costs | | | | |
| Printing , Advertising and Information Supplies and | | 2210500 | 528,639.00 | 0.00 |
| Services | | | | |
| Rentals of Produced Assets | | 2210600 | 53,697,152.65 | 0.00 |
| Training Expenses | | 2210700 | 7,068,808.00 | 0.00 |
| Hospitality Supplies and Servi | | 2210800 | 408,931,765.40 | 0.00 |
| Insurance Costs | | 2210900 | 0.00 | 0.00 |
| Specialised Materials and Supp | | 2211000 | 19,591,342.00 | 0.00 |
| Office and General Supplies and Services | | 2211100 | 7,557,539.00 | 0.00 |
| Fuel Oil and Lubricants | | 2211200 | 3,647,865.20 | 0.00 |
| Other Operating Expenses | | 2211300 | 31,291,499.90 | 0.00 |
| Routine Maintenance - Vehicles | | 2220100 | 4,898,268.85 | 0.00 |
| Routine Maintenance - Other Assets | | 2220200 | 1,661,096.20 | 0.00 |
| Exchange Rate Losses | | 2230100 | 0.00 | 0.00 |
| TOTAL | | | 1,409,826,946.80 | 0.00 |
| 14 Subsidies | | | | |
| Item Description | | Item Code | Current Period | Previous Period |
| | | | Kshs | Kshs |
| Subsidies to Public Corporations | | 2510000 | 0.00 | 0.00 |
| Subsidies to Private Enterprises | | 2520000 | 0.00 | 0.00 |
| TOTAL | | | 0.00 | 0.00 |
| 15 Transfers to Other Government Units | | | | |
| Item Description | | Item Code | Current Period | Previous Period |
| | | | Kshs | Kshs |
| Current Grants to Government Agencies and other | | 2630100 | 1,774,293,495.50 | 0.00 |
| Levels of Government | | | | |
| Capital Grants to Government Agencies and other | | 2630200 | 1,997,999,999.45 | 0.00 |
| Levels of Government | | | | |
| Other Current Transfers, Grants and Subsidies | | 2640400 | 0.00 | 0.00 |
| Other Capital Grants and Trans | | 2640500 | 0.00 | 0.00 |
| Exchequer Provisions | | 9910200 | 0.00 | 0.00 |
| County Transfers | | 9910300 | 0.00 | 0.00 |
| TOTAL | | | 3,772,293,494.95 | 0.00 |
| 16 Other Grants and Transfers | | | | |
| Item Description | | Item Code | Current Period | Previous Period |
| | | | Kshs | Kshs |
| | Grants and Transfers | 2610100 | 0.00 | 0.00 |
| | Membership Fees an | 2620100 | 10,322,897.00 | 0.00 |
| International Organizations | | | | |
| | Membership Fees an | 2620200 | 0.00 | 0.00 |
| | International Organizations (Continued) | | | |
| | Scholarships and oth | 2640100 | 0.00 | 0.00 |
| | Emergency Relief an | 2640200 | 0.00 | 0.00 |
| | Grants to Small Busi | 2640300 | 0.00 | 0.00 |
| Employed | | | | |
| | | 2649900 | 0.00 | 0.00 |
| | | TOTAL | 10,322,897.00 | 0.00 |

| 17 Social Security Benefits | | | | |
|-------------------------------------------------------------|------------------------|--------------|---------------------|-----------------|
| | Government Pension | 2710100 | 3,802,079.80 | 0.00 |
| | | 2710200 | 0.00 | 0.00 |
| Social Security Benefits | | 2710300 | 0.00 | 0.00 |
| Employer Social Benefits | Refund of Pension to | 2720100 | 0.00 | 0.00 |
| | | 2720200 | 0.00 | 0.00 |
| | | TOTAL | 3,802,079.80 | 0.00 |
| 18 Acquisition of Assets | | | | |
| Item Description | | Item Code | Current Period | Previous Period |
| | | | Kshs | Kshs |
| Purchase of Buildings | | 3110100 | 0.00 | 0.00 |
| Construction of Building | | 3110200 | 0.00 | 0.00 |
| Refurbishment of Buildings | | 3110300 | 0.00 | 0.00 |
| Construction of Roads | | 3110400 | 0.00 | 0.00 |
| Construction and Civil Works | | 3110500 | 0.00 | 0.00 |
| | Overhaul and Refurb | 3110600 | 0.00 | 0.00 |
| Works | | | | |
| | Purchase of Vehicles | 3110700 | 0.00 | 0.00 |
| | Overhaul of Vehicles | 3110800 | 0.00 | 0.00 |
| | Purchase of Househ | 3110900 | 0.00 | 0.00 |
| Equipment | | | | |
| | Purchase of Office F | 3111000 | 9,025,394.00 | 0.00 |
| | Purchase of Speciali | 3111100 | 463,800.00 | 0.00 |
| Machinery | | | | |
| | Rehabilitation and Re | 3111200 | 0.00 | 0.00 |
| Equipment | | | | |
| | Purchase of Certified | 3111300 | 0.00 | 0.00 |
| Animals | | | | |
| | Research, Feasibility | 3111400 | 0.00 | 0.00 |
| Design, Project Supervision | | | | |
| Rehabilitation of Civil Works | | 3111500 | 0.00 | 0.00 |
| | Purchase of Speciali | 3112200 | 0.00 | 0.00 |
| | Acquisition of Strateg | 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 l | 3130200 | 0.00 | 0.00 |
| | Domestic Lending an | 4110000 | 0.00 | 0.00 |
| Domestic Equity Participation | | 4120000 | 0.00 | 0.00 |
| | Other Domestic Accd | 4130000 | 0.00 | 0.00 |
| | Foreign Lending and | 4140000 | 0.00 | 0.00 |
| Foreign Equity Participation | | 4150000 | 0.00 | 0.00 |
| | Other Foreign Accou | 4160000 | 0.00 | 0.00 |
| | | TOTAL | 9,489,194.00 | 0.00 |
| 19 Finance Costs, including Loan Interest | | | | |
| | Interest Payments on | 2410100 | 0.00 | 0.00 |
| | Interest Payments on | 2410200 | 0.00 | 0.00 |
| | Interest on Domestic | 2420000 | 0.00 | 0.00 |
| | Interest on Borrowing | 2430000 | 0.00 | 0.00 |
| | | TOTAL | 0.00 | 0.00 |
| 20 Repayment of Principal on Domestic and Foreign Borrowing | | | | |
| | | | Kshs | Kshs |
| Repayments on Borrowings from Domestic | | 5510000 | 0.00 | 0.00 |
| Repayments on Borrowings from General Govern | | 5510100 | 0.00 | 0.00 |
| Repayments on Borrowings from Monetary Author | | 5510200 | 0.00 | 0.00 |
| (Central Bank) | | | | |
| Repayments on Borrowings from Other Domestic | | 5510300 | 0.00 | 0.00 |

| | | | | |
|-------------------------------------------------------|-----------------------------------------------------------------------------|------------------|-----------------------|------------------------|
| Depository Corporations (Commercial Banks) | | | | |
| Repayments on Borrowings from Other Domestic | | 5510400 | 0.00 | 0.00 |
| Financial Institutions | | | | |
| Repayments on Borrowings from Other Domestic | | 5510500 | 0.00 | 0.00 |
| Creditors | | | | |
| Principal Repayments on Foreign Borrowing | | 5510600 | 0.00 | 0.00 |
| Principal Repayments on Guaranteed Debt Taken | | 5520000 | 0.00 | 0.00 |
| over by Government | | | | |
| Principal Repayments on Guaranteed Domestic Debt | | 5520100 | 0.00 | 0.00 |
| Taken over by Government | | | | |
| Principal Repayments on Guaranteed Foreign Debt | | 5520200 | 0.00 | 0.00 |
| Taken over by Government | | | | |
| Repayments on Borrowings from Other Domestic | | 5610000 | 0.00 | 0.00 |
| Creditors | | | | |
| Repayments on Borrowings from Other Domestic | | 5610500 | 0.00 | 0.00 |
| Creditors - Private Enterprises | | | | |
| | | 5620000 | 0.00 | 0.00 |
| Repayments on Borrowings from Other Domestic | | 5620100 | 0.00 | 0.00 |
| Creditors - Public Enterprises | | | | |
| | | TOTAL | 0.00 | 0.00 |
| | 21 Other payments | | | |
| Item Description | | Item Code | Current Period | Previous Period |
| | | | Kshs | Kshs |
| Budget Reserves | | 2810100 | 0.00 | 0.00 |
| Civil Contingency Reserves | | 2810200 | 0.00 | 0.00 |
| Capital Transfer to Non Financial Public Enterprise | | 2820100 | 0.00 | 0.00 |
| Capital Transfer to Public Financial Institutions and | | 2820200 | 0.00 | 0.00 |
| Enterprises | | | | |
| Capital Transfer to Private Non-Financial Enterprises | | 2820300 | 0.00 | 0.00 |
| System Required Expenses | | 2990100 | 0.00 | 0.00 |
| | | 2999900 | 0.00 | 0.00 |
| | | TOTAL | 0.00 | 0.00 |
| 22A | Bank Balances | | | |
| Item Description | | Item Code | Current Period | Previous Period |
| | | | Kshs | Kshs |
| Special Accounts | | 6510000 | 0.00 | 0.00 |
| Treasury Bank Accounts (Exchequer and CRF | | 6520000 | 0.00 | 0.00 |
| Accounts) | | | | |
| Recurrent Bank Accounts | | 6530000 | 0.00 | 0.00 |
| Development Bank Accounts | | 6540000 | 0.00 | 0.00 |
| Deposit Bank Account | | 6550000 | 0.00 | 0.00 |
| Project Specific Bank Accounts | | 6570000 | 0.00 | 0.00 |
| Foreign Currency and Foreign D | | 6590101 | 0.00 | 0.00 |
| | | TOTAL | 0.00 | 0.00 |
| 22B | Cash Balances | | | |
| Cash in Hand | | 6580000 | 986,245,888.00 | 0.00 |
| Foreign Currency and Foreign D | | 6590201 | 0.00 | 0.00 |
| | | TOTAL | 986,245,888.00 | 0.00 |
| | 23 Accounts Receivables - Outstanding Imprest and Clearance Accounts | | | |
| Domestic Debtors & Advances | | 6710000 | 417,961.00 | 0.00 |
| Debtors & Advances - Govt Owne | | 6720000 | 0.00 | 0.00 |
| Foreign Debtors & Advances | | 6730000 | 0.00 | 0.00 |
| Other Debtors & Pre-payments | | 6740000 | 0.00 | 0.00 |
| Government Imprests | | 6760000 | 456,836.00 | 0.00 |
| Agency Accounts | | 6770000 | 0.00 | 0.00 |
| Suspense & Clearance Account | | 6780000 | 20,756,326.00 | 0.00 |

| | | | |
|------------------------------------------|------------------|-----------------------|------------------------|
| Other Current Assets (System r | 6790000 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |
| 24. ACCOUNTS PAYABLE | | | |
| Other Liabilities | 7320000 | 111,408,305.65 | 0.00 |
| Deposits | 7310000 | -978,337,613.00 | 0.00 |
| Withholding Taxes | 7380000 | 0.00 | 0.00 |
| System Required Liabilities A/cs | 7390000 | 0.00 | 0.00 |
| TOTAL | | -866,929,307.35 | 0.00 |
| 25. FUND BALANCES BROUGHT FORWARD | | | |
| Item Description | Item Code | Current Period | Previous Period |
| | | Kshs | Kshs |
| Opening Balance Bank | 22A | 0.00 | 0.00 |
| Opening Balance Cash | 22B | 0.00 | 0.00 |
| Opening Balance Receivable | 23 | 0.00 | 0.00 |
| Accounts | | | |
| Opening Balance - Deposits | 24 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1132-State Department For Sports Development

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

| | Note | Current Period | Previous Period |
|----------------------------------------------------------|------|-------------------------|-----------------|
| RECEIPTS | | | |
| Tax Receipts | 1 | 0.00 | 0.00 |
| Social Security Contribution | 2 | 0.00 | 0.00 |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 |
| Exchequer releases | 4 | 5,489,364,000.00 | 0.00 |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 |
| Proceeds from Foreign Borrowings | 7 | 0.00 | 0.00 |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 |
| Other Receipts | 11 | 201,500.00 | 0.00 |
| TOTAL RECEIPTS | | 5,489,565,500.00 | 0.00 |
| PAYMENTS | | | |
| Compensation of Employees | 12 | 276,353,701.75 | 0.00 |
| Use of goods and Services | 13 | 1,409,811,806.80 | 0.00 |
| Subsidies | 14 | 0.00 | 0.00 |
| Transfers to Other Government Units | 15 | 3,772,293,494.95 | 0.00 |
| Other Grants and Transfers | 16 | 10,322,897.00 | 0.00 |
| Social Security Benefits | 17 | 3,802,079.80 | 0.00 |
| Acquisition of Assets | 18 | 9,489,194.00 | 0.00 |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 |
| Other payments | 21 | 0.00 | 0.00 |
| TOTAL PAYMENTS | | 5,482,073,174.30 | 0.00 |
| SURPLUS/DEFICIT | | 7,492,325.70 | 0.00 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Trial Balance
 Entity: 1132-State Department For Sports Development
 Current Period: JUL-16 To JUN-17
 Compare With: JUL-15 To JUN-16

| Account No and Description | Current Period | | Previous period | |
|-----------------------------------------------------------------------------------|-------------------------|-------------------|-----------------|----------------|
| | Debit Kshs | Credit Kshs | Debit Kshs | Credit Kshs |
| 1420600 Receipts from Sale of Incidental Goods | 0.00 | 206,500.00 | 0.00 | 0.00 |
| 1420000 Sales of Goods and Services | 0.00 | 206,500.00 | 0.00 | 0.00 |
| 1450100 Paid to Exchequer | 0.00 | 0.00 | 0.00 | 0.00 |
| 1450000 Other Receipts Not Elsewhere Classified | 0.00 | 0.00 | 0.00 | 0.00 |
| 2110100 Basic Salaries - Permanent Employees | 164,849,707.00 | 0.00 | 0.00 | 0.00 |
| 2110300 Personal Allowances paid as part of Salary | 111,503,995.00 | 0.00 | 0.00 | 0.00 |
| 2110000 Wages and Salary Contributions | 276,353,702.00 | 0.00 | 0.00 | 0.00 |
| 2210100 Utilities, Supplies and Services | 30,674,600.00 | 0.00 | 0.00 | 0.00 |
| 2210200 Communication, Supplies and Services | 9,431,132.85 | 0.00 | 0.00 | 0.00 |
| 2210300 Domestic Travel and Subsistence, and Other Transportation Costs | 132,490,460.00 | 0.00 | 0.00 | 0.00 |
| 2210400 Foreign Travel and Subsistence, and other transportation costs | 698,341,636.00 | 0.00 | 0.00 | 0.00 |
| 2210500 Printing , Advertising and Information Supplies and Services | 528,639.00 | 0.00 | 0.00 | 0.00 |
| 2210600 Rentals of Produced Assets | 53,697,152.70 | 0.00 | 0.00 | 0.00 |
| 2210700 Training Expenses | 7,068,808.00 | 0.00 | 0.00 | 0.00 |
| 2210800 Hospitality Supplies and Servi | 408,931,765.00 | 0.00 | 0.00 | 0.00 |
| 2211000 Specialised Materials and Supp | 19,591,342.00 | 0.00 | 0.00 | 0.00 |
| 2211100 Office and General Supplies and Services | 7,557,539.00 | 0.00 | 0.00 | 0.00 |
| 2211200 Fuel Oil and Lubricants | 3,647,865.20 | 0.00 | 0.00 | 0.00 |
| 2211300 Other Operating Expenses | 31,291,499.90 | 0.00 | 0.00 | 0.00 |
| 2210000 Goods and Services | 1,403,252,442.00 | 0.00 | 0.00 | 0.00 |
| 2220100 Routine Maintenance - Vehicles | 4,898,268.85 | 0.00 | 0.00 | 0.00 |
| 2220200 Routine Maintenance - Other Assets | 1,661,096.20 | 0.00 | 0.00 | 0.00 |
| 2220000 Routine Maintenance | 6,559,365.05 | 0.00 | 0.00 | 0.00 |
| 2620100 Membership Fees and Dues and Subscriptions to International Organizations | 10,322,897.00 | 0.00 | 0.00 | 0.00 |
| 2620000 Grants and Other Transfers to International Organizations | 10,322,897.00 | 0.00 | 0.00 | 0.00 |
| 2630100 Current Grants to Government Agencies and other Levels of Government | 1,774,293,496.00 | 0.00 | 0.00 | 0.00 |
| 2630200 Capital Grants to Government Agencies and other Levels of Government | 1,997,999,999.00 | 0.00 | 0.00 | 0.00 |
| 2630000 Grants & Transfer To Other Govt. Units | 3,772,293,495.00 | 0.00 | 0.00 | 0.00 |
| 2710100 Government Pension and Retirement Benefits | 3,802,079.80 | 0.00 | 0.00 | 0.00 |
| 2710000 Social Security Benefits | 3,802,079.80 | 0.00 | 0.00 | 0.00 |
| 3111000 Purchase of Office Furniture and General Equipment | 9,025,394.00 | 0.00 | 0.00 | 0.00 |
| 3111100 Purchase of Specialised Plant, Equipment and Machinery | 463,800.00 | 0.00 | 0.00 | 0.00 |
| 3110000 Acquisition of Fixed Capital Assets | 9,489,194.00 | 0.00 | 0.00 | 0.00 |
| 6580100 Cash in Hand | 986,245,888.00 | 0.00 | 0.00 | 0.00 |
| 6580000 Cash in Hand | 986,245,888.00 | 0.00 | 0.00 | 0.00 |
| 6710100 Debtors & Advances - Employees | 417,961.00 | 0.00 | 0.00 | 0.00 |
| 6710000 Domestic Debtors & Advances | 417,961.00 | 0.00 | 0.00 | 0.00 |
| 6740100 Other Debtors & Pre-payments | 0.00 | 0.00 | 0.00 | 0.00 |
| 6740000 Other Debtors & | 0.00 | 0.00 | 0.00 | 0.00 |

| Account No and Description | Current Period | | Previous period | |
|-------------------------------------------------|-------------------------|-------------------------|-----------------|-------------|
| | Debit | Credit | Debit | Credit |
| Pre-payments | | | | |
| 6760100 Imprests | 456,836.00 | 0.00 | 0.00 | 0.00 |
| 6760000 Government Imprests | 456,836.00 | 0.00 | 0.00 | 0.00 |
| 6780100 Suspense & Clearance Account | 20,756,326.00 | 0.00 | 0.00 | 0.00 |
| 6780000 Suspense & Clearance Account | 20,756,326.00 | 0.00 | 0.00 | 0.00 |
| 7310100 General Deposits Items | 0.00 | 978,337,613.00 | 0.00 | 0.00 |
| 7310000 Deposits | 0.00 | 978,337,613.00 | 0.00 | 0.00 |
| 7320000 Other Liabilities | 111,408,305.65 | 0.00 | 0.00 | 0.00 |
| 7320100 Salary Deductions | 130,257.10 | 0.00 | 0.00 | 0.00 |
| 7320200 Other General Liabilities | 169,391.00 | 0.00 | 0.00 | 0.00 |
| 7320400 Withholding Taxes | 0.00 | 754,483.90 | 0.00 | 0.00 |
| 7320000 Other Liabilities | 111,707,953.75 | 754,483.90 | 0.00 | 0.00 |
| 7380100 | 0.00 | 575,142.70 | 0.00 | 0.00 |
| 7380000 Withholding Taxes | 0.00 | 575,142.70 | 0.00 | 0.00 |
| 7390100 System Required Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| 7399900 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7390000 System Required Liabilities A/cs | 0.00 | 0.00 | 0.00 | 0.00 |
| 9910100 General Provisions | 0.00 | 0.00 | 0.00 | 0.00 |
| 9910200 Exchequer Provisions | 0.00 | 5,489,364,000.00 | 0.00 | 0.00 |
| 9910000 Provisions | 0.00 | 5,489,364,000.00 | 0.00 | 0.00 |
| 9990400 Opening Balance - Deposits | 143,933,302.00 | 0.00 | 0.00 | 0.00 |
| 9990000 Opening Balance Reserves | 143,933,302.00 | 0.00 | 0.00 | 0.00 |
| Total | 6,469,237,739.60 | 6,469,237,739.60 | 0.00 | 0.00 |

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

Prepared By: _____ Date: _____
 Reviewed By: _____ Date: _____
 Approved By: _____ Date: _____



**PAYABLES
R/D CHEQUES**

| NAME | AMOUNT |
|-------------------------|---------------------|
| EUNICE MUKONYO | 70,000.00 |
| GEOFFREY KIPKIRUI KORIR | 200,000.00 |
| HELLEN SYOMBUA | 20,000.00 |
| CECILIA NYAWIRA | 100,000.00 |
| JACOB KIBET KIPKEMOI | 75,000.00 |
| SAMSON KIMABWAI KATAM | 24,720.00 |
| LUCAS WANDIA | 400,000.00 |
| PETER TOROITICH WARENG | 375,000.00 |
| KENNETH KIPROP KIPKEMEI | 200,000.00 |
| HOLLIS OCHIENG MKANGA | 18,000.00 |
| DAVID KIPKOGEI KIPTUM | 75,000.00 |
| SUSAN GATWIRI | 400,000.00 |
| SAMSON KIMABWAI KATAM | 27,000.00 |
| PHILOMENA MINOO FRANCIS | 210,000.00 |
| JERRY OOKO RAWLING | 40,000.00 |
| JOHN MUTINDA MWAKA | 40,000.00 |
| MERU TEACHERS HOUSE LTD | 72,560.00 |
| BUNDI EVERLINE MOKEIRA | 350,000.00 |
| SAMUEL KURIA NGIGI | 18,000.00 |
| DEPT OF HOUSING | 1,336,900.00 |
| TOTAL | 4,052,180.00 |

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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



5th July, 2017

CERTIFICATE OF BALANCES

Customer : 131171

STATE DEPT FOR SPORTS
DEVELOPMENT

Balance Date: 30-Jun-17

| Account No | Account Name | Currency | Balance |
|------------|------------------------------------------|----------|----------------|
| 1000302488 | REC-STATE DEPT FOR SPORTS DEVELOPMENT | KES | 75,228,064.50 |
| 1000302518 | DEV-STATE DEPT FOR SPORTS DEVELOPMENT | KES | 25,997,133.65 |
| 1000302526 | DEP-STATE DEPT FOR SPORTS DEVELOPMENT | KES | 38,275,795.85 |
| 1000302542 | CBK165-STATE DEPT FOR SPORTS DEVELOPMENT | KES | 0.00 |
| 1000307463 | NATIONAL SPORTS FUND | KES | 140,531,666.25 |
| 1000307471 | WORLD YOUTH CHAMPIONSHIPS 2017 | KES | 734,434,843.05 |

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

REPUBLIC OF KENYA

Date 03-07-2017

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR SPORTS DEVELOPMENT, MAIN CASH OFFICE as at the close of business on 30TH JUNE, 2017

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

- 1. PETER NGUGI MACHARIAH - SCMO I - CHAIRMAN
- 2. STANLEY WAMAI KANYAGO - ACCOUNTANT I - SECRETARY
- 3. PAUL IKUUA MAGU - FINANCE OFFICER II - MEMBER

assembled at the office of CASHIER, STATE DEPARTMENT FOR SPORTS DEVELOPMENT

at 8:00 A.M. (time) on the 3RD JULY, 2017 and the following cash was produced:

| | |
|-------------------------------------|----------------|
| Notes | Sh. 448,300.00 |
| Silver | Sh. 26.00 |
| Copper | Sh. 0.15 |
| Cheques (as per details on reverse) | Sh. - |
| | Sh. 448,326.15 |

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2017

| | |
|--------------|------------------|
| Cash on hand | Sh. 448,326.15 |
| Bank Balance | Sh. 1,512,128.45 |
| | Sh. 1,960,454.60 |

The Bank Certificate of Balance showed a sum of Sh. seventy five million, two hundred twenty eight thousand, sixty four (Sh. 75,228,064 cts. 50) and fifty cents.

standing to the credit of the account on 30TH JUNE, 2017

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

PETER NGUGI MACHARIAH - SCMO I

STANLEY WAMAI KANYAGO - ACCOUNTANT I
PAUL IKUUA MAGU - FINANCE OFFICER II

Date 3RD JULY, 2017

[Handwritten Signature]
Chairman

[Handwritten Signature]

Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

DEVELOPMENT CASH BOOK
REPUBLIC OF KENYA

Date 03-07-2017

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT
FOR SPORTS DEVELOPMENT, MAIN CASH OFFICE

as at the close of
business on 30TH JUNE, 2017, ~~19~~

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

- | | | |
|--------------------------|----------------------|------------|
| 1. PETER NGUGI MACHARIAH | - SCMO I | -CHAIRMAN |
| 2. STANLEY WAMAI KANYAGO | - ACCOUNTANT I | -SECRETARY |
| 3. PAUL IKUUA MAGU | - FINANCE OFFICER II | -MEMBER |

assembled at the office of CASHIER, STATE DEPARTMENT FOR SPORTS DEVELOPMENT

at 8:00 A.M. (time) on the 3RD JULY, 2017, ~~19~~
and the following cash was produced:

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

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



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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2017, ~~19~~:

| | | |
|--------------|-----|----------------------|
| Cash on hand | Sh. | - |
| Bank Balance | Sh. | <u>10,000,000.55</u> |
| | Sh. | <u>10,000,000.55</u> |

The Bank Certificate of Balance showed a sum of Sh. Twenty five million, nine hundred and ninety seven thousand cts one hundred (Sh. 25,997,133 cts. 65) and thirty three shillings, sixty five cents standing to the credit of the account on 30TH JUNE, 2017, ~~19~~

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

| | | |
|-----------------------|---------------------|---------------------------------------------------------------------------------------|
| PETER NGUGI MACHARIAH | -SCMO I |  |
| STANLEY WAMAI KANYAGO | -ACCOUNTANT I | Chairman |
| PAUL IKUUA MAGU | -FINANCE OFFICER II |  |

Date 3RD JULY, 2017

Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

REPUBLIC OF KENYA

Date 03-07-2017

Report of the Board of Survey on the Cash and Bank Balances of NATIONAL SPORTS FUND as at the close of

business on 30TH JUNE, 2017, 19

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

- 1. PETER NGUGI MACHARIAH - SCMO I - CHAIRMAN
- 2. STANLEY WAMAI KANYAGO - ACCOUNTANT I - SECRETARY
- 3. PAUL IKUUA MAGU - FINANCE OFF. II - MEMBER

assembled at the office of CASHIER, STATE DEPARTMENT FOR SPORTS DEVELOPMENT

at 8:00 A.M. (time) on the 3RD JULY, 2017, 19

and the following cash was produced:

| | | |
|----------------------------------------|----------|-----|
| Notes | Sh. | NIL |
| Silver | Sh. | " |
| Copper | Sh. | " |
| Cheques (as per details on reverse) .. | Sh. | " |
| | | nil |

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2017, 19

| | | |
|----------------------|----------|----------------|
| Cash on hand | Sh. | NIL |
| Bank Balance | Sh. | 131,400,457.25 |
| | Sh. | 131,400,457.25 |

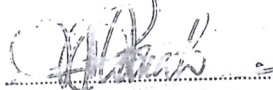
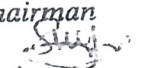
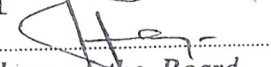
The Bank Certificate of Balance showed a sum of Sh. one hundred and forty million, five hundred and thirty one thousand, six hundred and sixty six, twenty five cents cts. (Sh. 140,531,666 cts. 25)

standing to the credit of the account on 30TH JUNE, 2017, 19

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

PETER NGUGI MACHARIAH - SCMO I
 STANLEY WAMAI KANYAGO - ACCOUNTANT I
 PAUL IKUUA MAGU - FINANCE OFFICER II

Date 3rd July, 2017


 Chairman


 Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

OFFICE OF SPORTS REGISTRAR
REPUBLIC OF KENYA

Date 03-07-2017

Report of the Board of Survey on the Cash and Bank Balances of SPORTS

REGISTRAR'S OFFICE as at the close of

business on 30TH JUNE, 2017

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

1. GODFREY KIRIAGO NYANG'AU - Ag. PHRM&DO - CHAIRMAN
2. STEVE GITONGA MATHEW - ACCOUNTANT I - SECRETARY
3. SOPHIA WANJIKU NDURU - ACCOUNTANT I - MEMBER

assembled at the office of SPORTS REGISTRAR

at 9:00 A.M. (time) on the 3RD JULY, 2017, 19*
and the following cash was produced:

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2017

| | | |
|--------------|-----|-----|
| Cash on hand | Sh. | NIL |
| Bank Balance | Sh. | NIL |
| | | NIL |

The Bank Certificate of Balance showed a sum of Sh. NIL
NIL cts. NIL (Sh. NIL cts.)

standing to the credit of the account on 30TH JUNE, 2017

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

GODFREY KIRIAGO NYANG'AU - Ag. PHRM&DO
STEVE GITONGA MATHEW - ACCOUNTANT I
SOPHIA WANJIKU NDURU - ACCOUNTANT I
Date 3RD JULY, 2017

Chairman
Members of the Board

Date 03-07-2017

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR SPORTS DEVELOPMENT, MAIN CASH OFFICE as at the close of

business on 30TH JUNE, 2017, 19

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

- 1. PETER NGUGI MACHARIAH - SCMO I - CHAIRMAN
- 2. STANLEY WAMAI KANYAGO - ACCOUNTANT I - SECRETARY
- 3. PAUL IKUUA MAGU - FINANCE OFFICER II - MEMBER

assembled at the office of CASHIER, STATE DEPARTMENT FOR SPORTS DEVELOPMENT

at 8:00 A.M. (time) on the 3RD JULY, 2017, 19 and the following cash was produced:

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2017, 19

| | | |
|--------------|-----|---------------|
| Cash on hand | Sh. | NIL |
| Bank Balance | Sh. | 38,275,795.85 |
| | Sh, | 38,275,795.85 |

The Bank Certificate of Balance showed a sum of Sh. thirty eight million, two hundred and seventy five thousand, seven hundred and ninety five and eighty five cents (Sh. 38,275,795.85 cts. 85)

standing to the credit of the account on 30TH JUNE, 2017, 19

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

PETER NGUGI MACHARIAH -SCMO I
 STANLEY WAMAI KANYAGO -ACCT. I
 PAUL IKUUA MAGU -FO I

(Signature)
 Chairman
(Signature)

Date 3RD JULY, 2017

Members of the Board

REPUBLIC OF KENYA

Date 03-07-2017

Report of the Board of Survey on the Cash and Bank Balances of WORLD YOUTH CHAMPIONSHIPS 2017 as at the close of

business on 30TH JUNE, 2017, 19.

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

- 1. PETER NGUGI MACHARIAH — SCMO I — CHAIRMAN
- 2. STANLEY WAMAI KANYAGO — ACCOUNTANT I — SECRETARY
- 3. PAUL IKUUA MAGU — FINANCE OFFICER II — MEMBER

assembled at the office of CASHIER, STATE DEPARTMENT FOR SPORTS DEVELOPMENT HEADQUARTERS

at 8:00 A. M. (time) on the 3RD JULY, 2017, 19.

and the following cash was produced:

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2017, 19.

| | | |
|----------------------|----------|----------------|
| Cash on hand | Sh. | NIL |
| Bank Balance | Sh. | 804,609,179.80 |
| | Sh. | 804,609,179.80 |

The Bank Certificate of Balance showed a sum of Sh. seven hundred and thirty four million, four hundred and thirty four thousand, eight hundred and forty three and five cents cts. (Sh. 734,434,843 cts. 05)

standing to the credit of the account on 30TH JUNE, 2017, 19.

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

PETER NGUGI MACHARIAH
 STANLEY WAMAI KANYAGO
 PAUL IKUUA MAGU
 Date 3RD JULY, 2017

- SCMO I
- ACCOUNTANT I
- FINANCE OFFICER II

Chairman

Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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



**MINISTRY OF SPORTS CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
BANK RECONCILIATION STATEMENT
DEVELOPMENT ACCOUNT 2016/2017 FINANCIAL YEAR**

AS AT 30TH JUNE 2017 STATION D 1132

| | | |
|------------------------------------------------------------------------|------------------|------------------|
| Balance as per Bank Certificate | | 25,997,133.65 |
| LESS: - Payments in cash Book not yet recorded in Bank Statement | (185,997,133.10) | |
| LESS: - Receipts in Bank statement not yet recorded in Cashbook | - | |
| ADD: - Payments in Bank statement not yet recorded in Cashbook | - | (185,997,133.10) |
| ADD: - Receipts in cash Book not yet recorded in Bank Statement | 170,000,000.00 | 170,000,000.00 |
| Cashbook Balance | | 10,000,000.55 |

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


ENOCK O. ONDITI
FOR: PRINCIPAL SECRETARY.

DATE.....29/9/2017.....



NATIONAL SPORTS FUND

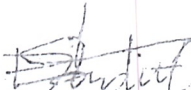
BANK RECONCILIATION STATEMENT

DEPOSIT ACCOUNT 2016/2017 FINANCIAL YEAR

ACCOUNT NO. 1000307463 AS AT 30TH JUNE,2017

| | | |
|------------------------------------------------------------------------|-----------------|-----------------|
| Balance as per Bank Certificate | | 140,531,666.25 |
| LESS: - Payments in cash Book not yet recorded in Bank Statement | (11,506,209.00) | - |
| LESS: - Receipts in Bank statement not yet recorded in Cashbook | | |
| ADD: - Payments in Bank statement not yet recorded in Cashbook | | (11,506,209.00) |
| ADD: - Receipts in cash Book not yet recorded in Bank Statement | 2,375,000.00 | 2,375,000.00 |
| Cashbook Balance | | 131,400,457.25 |

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


ENOCK O. ONDITI
FOR: PRINCIPAL SECRETARY.

DATE 29/9/2017

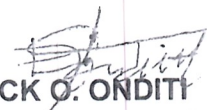


**MINISTRY OF SPORTS CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
BANK RECONCILIATION STATEMENT
DEPOSIT ACCOUNT 2016/2017 FINANCIAL YEAR**

AS AT 30TH JUNE 2017 STATION E 1132

| | | |
|------------------------------------------------------------------------|---|---------------|
| Balance as per Bank Certificate | | 38,275,795.85 |
| 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 | | 38,275,795.85 |

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


ENOCK O. ONDITI
FOR: PRINCIPAL SECRETARY.

DATE 29/9/2017



**MINISTRY OF SPORTS CULTURE AND THE ARTS
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
IAAF WORLD UNDER 18 CHAMPIONSHIP
BANK RECONCILIATION STATEMENT
DEPOSIT ACCOUNT 2016/2017 FINANCIAL YEAR**

AS AT 30TH JUNE 2017 STATION E 1132

| | | |
|----------------------------------------------------------|------------------|------------------|
| Balance as per Bank Certificate | | 734,434,843.05 |
| LESS: - | | |
| Payments in cash Book not yet recorded in Bank Statement | (115,822,796.35) | |
| LESS: - | | |
| Receipts in Bank statement not yet recorded in Cashbook | - | |
| ADD: - | | (115,822,796.35) |
| Payments in Bank statement not yet recorded in Cashbook | - | |
| ADD: - | | |
| Receipts in cash Book not yet recorded in Bank Statement | 185,997,133.10 | 185,997,133.10 |
| Cashbook Balance | | 804,609,179.80 |

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


ENOCK O. ONDITI
FOR: PRINCIPAL SECRETARY.

DATE.....29/9/2017.....

SALARY ADVANCE ANALYSIS F/Y 2016/2017

| ISSUES | | | | | | | | | | | | | | | |
|----------------------|-------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-------------------|
| PAYEE'S NAME | BAL B/F | NEW ISSUE | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | BALANCE |
| ANN MUGURE KAMAU | 39,011.40 | | | | | | | | | | | | | | 39,011.40 |
| PATRICK MUSEE | (21,720.00) | | | | | | | | | | | | | | (21,720.00) |
| BEATRICE ADIERI | 22,141.20 | | | | | | | | | | | | | | 22,141.20 |
| EDWARD OLEM | 4,790.00 | | | | | | | | | | | | | | 4,790.00 |
| LUCIA MUIA WAMBUA | 17,100.00 | | 2,850.00 | 2,850.00 | 2,850.00 | 2,850.00 | 2,850.00 | 2,850.00 | | | | | | | 13,140.00 |
| COLLINS OMITTO | 13,140.00 | | | | | | | | | | | | | | 13,140.00 |
| REBECCA ODIDA | 12,289.00 | | | | | | | | | | | | | | 12,289.00 |
| MARYAMU NYAKUNDI | 34,648.00 | | | | | | | | | | | | | | 34,648.00 |
| HIRAM WAWERU | 11,634.00 | | | | | | | | | | | | | | 11,634.00 |
| JONATHAN MUIALA | 10,814.20 | | | | | | | | | | | | | | 10,814.20 |
| JAMES MEGWERU | 13,129.65 | | | | | | | | | | | | | | 13,129.65 |
| JANE GICHERU | 20,289.00 | | | | | | | | | | | | | | 20,289.00 |
| ZILPAH OMARI | 10,047.01 | | | | | | | | | | | | | | 10,047.01 |
| JOHN WIRE | 55,838.00 | | | | | | | | | | | | | | 55,838.00 |
| ROY KOI WANG OKELLO | 169,081.00 | | | | | | | | | | | | | | 169,081.00 |
| FELIS MULI | 4,840.00 | | 2,420.00 | 2,420.00 | | | | | | | | | | | 3,550.50 |
| DAVID ODHAMBO ODUOR | 15,977.95 | | 1,775.35 | 1,775.35 | 1,775.35 | 1,775.35 | 1,775.35 | 1,775.35 | 1,775.35 | 1,775.35 | | | | | 21,304.00 |
| BONIFACE KIMATHI | | 21,304.00 | | | | | | | | | | | | | 21,304.00 |
| MARYAMU NYAKUNDI | | 45,880.00 | | | | | | | | | | | | | 34,409.95 |
| RAEL KERUBO MBOGA | | 21,304.00 | | | | | | | | | | | | | 21,304.00 |
| MILKA MARYLINE OMOLO | | | | | | | | | | | | | | | |
| ALI MOHAMMED YUSSUF | | | | | | | | | | | | | | | |
| TOTALS | 433,050.41 | 88,488.00 | 7,045.35 | 7,045.35 | 4,625.35 | 4,625.35 | 7,767.85 | 7,767.85 | 4,917.85 | 4,917.85 | 12,078.00 | 15,901.35 | 15,901.35 | 15,901.35 | 417,961.41 |

