



REPUBLIC OF KENYA



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REPORT

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OF	The Magbuts leader Hon. Amos Kimunya
PRESENTABLE:	Halima Suleiman

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR SPORTS

**FOR THE YEAR ENDED
30 JUNE, 2019**

REPUBLIC OF KENYA



MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS

REVISED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

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

1.1 Vision and Mission of the State Department

i. Vision

A global leader in the provision of Sports Services

ii. Mission

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

1.2 Strategic Objectives of the State Department

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

1.3 Mandate of the State Department

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

- Development, management and Implementation of Sports Policy,
- Enforcement and implementation of the World Anti-Doping Code and Convention against Doping,

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- Promotion and co-ordination of sports training and education,
- Regulation of Sports,
- Expansion of sports industry for sustainable livelihood,
- Development and management of sports facilities,
- Establishment and management of sports academies to nurture talent.

1.4 Core Functions

Arising from its Mandate, the core functions were:

- i. Formulation of policies on the Sports Industry,
- ii. Coordination, facilitation and harmonization of activities of the Sports sector,
- iii. Development, promotion, and preservation of Kenya's Sports Heritage

1.5 Core Values

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

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(b) Key Management

Senior Management – State Department for Sports



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



Mr. Hassan Noor Hassan, EBS
Chief Administrative Secretary, Ministry of Sports Culture and Heritage



Amb. Kiriimi Peter Kaberia, CBS
Principal Secretary, State Department for Sports



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



Kassim M. Farrah
Secretary Administration



John O. Nyabwari
Chief Finance Officer



Principal Accountant
Dep. Head of Accounting Unit



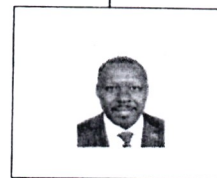
Mr. Japhter Rugut
**Chief Executive Officer
 Anti-Doping Agency of Kenya**



Mr. Gordon Oluoch
**Director General
 Kenya Academy of Sports**



Japson Gitonga
**Ag. Commissioner
 of Sports**



Pius Metto
**Director General,
 Sports Kenya**





Ms. Rose M. N.
 Wasike
Registrar of Sports

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KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

Senior Management – State Department for Sports

 <p>Amb. (Dr.) Amina C. Mohamed, EGH, CAV Cabinet Secretary Ministry of Sports, Culture and Heritage</p>	<p>Amb. (Dr.) Amina Chawahir Mohamed, EGH, CAV is a renowned diplomat, lawyer and negotiator serving as the Cabinet Secretary for Sports Culture and Heritage. She previously served as the Cabinet Secretary for Education (2018- 2019) and Cabinet Secretary for Foreign Affairs and International Trade (2013-2018). Amb. Mohamed’s long and distinguished career spans over thirty years with experience in domestic and international apex decision-making positions. Amb. Mohamed served as Kenya's Ambassador and Permanent Representative to the United Nations in Geneva between 2000 and 2006. In 2008, she was appointed Permanent Secretary in the Ministry of Justice and Constitutional Affairs, where she played a key role midwifing the Constitution of Kenya, 2010. In 2011, she joined the United Nations as Assistant Secretary General and Deputy Executive Director of the United Nations Environment Programme (UNEP). She has also held other high-level international leadership positions in various organisations including; WTO, WIPO, ILO, WHO, UNCTAD, UNHCR and UNAIDS. Amb Mohamed holds Bachelors and Masters Degrees in International Law from the University of Kiev, Ukraine and Post-Graduate Diplomas from the Diplomatic Studies Institute, University of Oxford and the Kenya School of Law.</p>
 <p>Mr. Hassan N. Hassan, EBS Chief Administrative Secretary Ministry of Sports, Culture and Heritage</p>	<p>Hon. Hassan Noor Hassan, EBS joined Ministry of Sports, Culture and heritage on 28th February 2018 as Chief Administrative Secretary. He has been career administrator from a district officer to Provincial Commissioner (PC). He also served in senior capacities including Secretary Administration both at Ministry of Devolution and Ministry of Water. In 1989, he was tasked by UN-TAG to supervise Namibian election. He was also the chairman of Mau Forest and water towers Secretariat. He was the brainchild of Huduma centre that won UN awards of innovation in Service delivery. In 2007 he was awarded the best civil Servant. Hon. Hassan Noor Hassan holds BA from University of Nairobi as well as MA in international Studies and Diplomacy from Washington International University-USA.</p>

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Amb. Kirimi Peter Kaberia, CBS
 Principal Secretary
 State Department for Sports

Amb. Kirimi Peter Kaberia joined the Ministry of Sports, Culture and Heritage on 1st April, 2017 as the Principal Secretary for State Department for Sports. Amb. Kaberia is the Accounting Officer for the State Department for Sports. 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.



Mr. Kassim M. Farrah
 Secretary Administration

Kassim Mohamed Farrah, Secretary Administration, joined the Ministry of Sports, Culture and Heritage in March, 2018. Before then, he had been a long serving Administrator from District Officer, District Commissioner and lastly County Commissioner, last station - Homa Bay District.



CPA CPA Otis M. Nturibi
 Principal Accountant





CPA Otis Mutwiri Nturibi assumed the position of Deputy Head of Accounting Unit, State Department for Sports in May, 2019 to assist the then Head of Accounting Unit in prudent Public Financial Management. He holds a Master of Business Administration in Finance and a Bachelor of Business Administration degree (Finance and Accounting Option). He is also a Certified Public Accountant of Kenya (CPA-K).



Mr. John O. Nyabwari
 Chief Finance Officer

Mr. John O. Nyabwari joined the State Department for Sports on 15th November, 2017 as the Chief Finance Officer. He is responsible to the Accounting Officer for effective discharge of financial matters. He has over twenty (20) years' experience in public financial management. He holds a Bachelor of Commerce degree (Accounting Option) and an MBA (Finance) degree from Kenyatta University and is a member of the Institute of Internal Auditors (IIA) Kenya.

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 <p>Mr. Japhter Rugut Chief Executive Officer Anti-Doping Agency of Kenya</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. Gordon O. Onyango, MBS, HSC Ag. Chief Executive Officer Kenya Academy of Sports</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 ongoing 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 and as an Ag. Director General of Sports Kenya.</p>
 <p>Pius Metto Director General Sports Kenya</p>	<p>Mr. Pius Metto was appointed as the Director General Sports Kenya in January, 2019. Mr. Metto, has a wealth of experience of over twenty-five (25) years, having worked as a Trained Teacher, Deputy Head Teacher, has held various Managerial positions at NHIF as Head of Registration and Revenue Collection and General Manager at NSSF. He holds Master's Degree from Plymouth University (UK), and a Bachelor's Degree in Education from Kenyatta University.</p>
 <p>Ms. Rose M. N. Wasike Registrar of Sports</p>	<p>Ms. Rose Wasike was appointed as the Sports Registrar in the Ministry of Sports, Culture and Heritage in April, 2014. She holds a Master degree in Women's Law (MA) from the University of Zimbabwe, a Postgraduate Diploma in Law from The Kenya School of Law, this qualified her as an advocate of the high court of Kenya. She also has a Postgraduate Diploma in International Labour Standards from the International Labour Organization Training Centre, Turin-Italy. Ms. Wasike has previously served in various capacities in the Public Service, such as: The Acting Registrar, Industrial Court of Kenya, Deputy Registrar (Legal) of the Industrial Court of Kenya, Senior Labour Officer (Senior Legal Officer), Labour Officer (Legal Officer) in the Ministry of Labour.</p>

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Mr. Japson G. Gitonga
Ag. Commissioner of Sports

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Sports, Culture and Heritage	Amb. (Dr.) Amina C. Mohamed, EGH, CAV
2.	Chief Administrative Secretary, Ministry of Sports, Culture and Heritage	Hon. Hassan Noor Hassan, EBS
3.	Principal Secretary, State Department for Sports	Amb. Kiriimi Peter Kaberia, CBS
4.	Administrative Services	Mr. Kassim Mohammed Farrah
5.	Financial Services	Mr. John Ongesa Nyabwari
6.	Accounting Services	CPA Otis Mutwiri Nturibi
7.	Supply Chain Management	Peter Ngugi Macharia
8.	Human Resource	John Kibe Macharia
9.	Other AIE Holders	Directors

(d) Fiduciary Oversight Arrangements

Composition of the Audit 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. Ambrose O. Agenga (Chairman)
2. John Longacha Ejore (Member)
3. Eunice Muyoka Juma (Member)
4. Gabriel Ouko (Member)

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

(d) Fiduciary Oversight Arrangements *(continued)*

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.
- 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.

i. Audit and Finance Committee Activities

The main functions of the audit committee include:

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

ii. Budget Committee 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

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I. KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(d) Fiduciary Oversight Arrangements (continued)

- 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 Members

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

1. Kassim M. Farrah	Secretary Administration	Chairman
2. Rose Wasike	Sports Registrar	Member
3. Japson Gitonga	Ag. Commissioner of Sports	Member
4. CPA Otis M. Nturibi	Principal Accountant	Member
5. John O. Nyabwari	Chief Finance Officer	Secretary
6. John Odongo	Head – CPPMU	Member

iv. Human Resources Management Advisory Committee

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. Kirimi P. Kaberia, MBS	Principal Secretary	Chairman
2. Kassim M. Farrah	Secretary Administration	Alternate Chairman
3. Rose M. N. Wasike	Sports Registrar	Member
4. Japson Gitonga	Ag. Commissioner of Sports	Member
5. John K. Macharia	Director – HRM & Development	Secretary

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

v. 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.

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I. KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(d) Fiduciary Oversight Arrangements (continued)

vi. Training Committee Members

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, Kirimi P. Kaberia, MBS	Principal Secretary	Chairman
2. Kassim M. Farrah	Secretary Administration	Alternate Chairman
3. Japson Gitonga	Ag. Commissioner of Sports	Member
4. John K. Macharia	Director – HRM & Development	Secretary

vii. Training Committee activities

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;

(e) State Department for Sports Headquarters

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

(f) Entity Contacts

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

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

(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. FORWARD BY THE CABINET SECRETARY



The Ministry is mandated to develop promote, preserve and disseminate Kenya's diverse cultural and arts heritage; promote sports and film industry to build national pride and improve livelihoods of the Kenyan people through provision of world class sports facilities, nurturing of sports talent and enhancement of clean competitive sports for social-economic development.

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

BUDGET ALLOCATION

In the financial year 2018/19 the State Department for Sports had a gross budget of **Kshs 11,300,200,241** which was made up of **Kshs. 10,604,800,541** and **Kshs. 695,400,000** for recurrent and development vote respectively.

The State Department spent the gross budget of **Kshs 11,300,200,241** under the following three programmes:

Budget Allocation by Programmes

Sports Training and competitions	8,902,563,867
Development and Management of Sports Facilities	1,872,073,160
General Administration, Planning and Support	525,563,514
	11,300,200,541

Budget Allocation by Programmes



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I. Programme 1: SPORTS

The objective of this programme is development and management of Sports Facilities and Sports Training and competitions. This programme was allocated **Kshs 10,774,637,027** Representing 95% of the budget. The allocation was spent under the following sub programmes:

- a. Sub-programme 1.1: Sports Training and Competitions **Kshs 8,902,563,867**
- b. Sub-programme.1.2: Development and Management of Sports Facilities **Kshs 1,872,073,160**

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. 525,563,514** representing 5% of the budget. A total of **Kshs 522,406,102** was spent under the following sub programme:

- a. Sub-programme 2.1: General Administration, Planning and Support Service **Ksh. 522,406,102**

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2019 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, 2019

Financial Performance	Printed Estimates	Actual	Variance	%
	Kshs	Kshs	Kshs	Utilisation Variance
Total Receipts	11,300,200,541	10,873,681,709	426,518,832	96%
Total Payments	11,300,200,541	4,191,506,152	7,108,694,389	37%
Surplus for the Year	-	6,682,175,558	(6,682,175,558)	>100%

Actual payments were 63% below budget. This is attributable to under-utilisation of budget allocation for other grants and transfers which stood 28% of the total allocated budget.

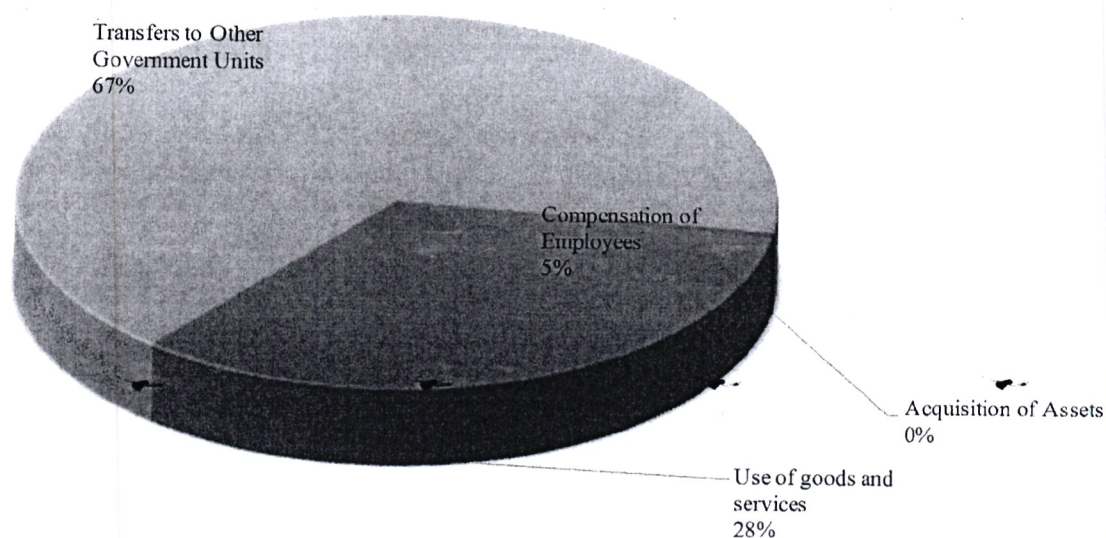
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Budget Utilisation

The State Department spent **Kshs. 4,152,903,879** against an approved budget of **Kshs. 11,300,200,541** representing absorption of **37%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
	Ksh	Ksh	Ksh
Compensation of Employees	204,610,000	203,953,219	656,781
Use of goods and services	1,188,757,836	1,165,105,430	23,652,406
Transfers to Other Government Units	9,890,491,594	2,811,569,629	7,078,921,965
Acquisition of Assets	16,341,111	10,877,873	5,463,238
Total Payments	11,300,200,541	4,191,506,152	7,108,694,390

Budget Utilisation as Per Economic Items



It is noted that 67% 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 28% was utilised in use of goods and services while 0.004% of the budget was spent on Acquisition of Assets.

Current Year Performance against Prior Year

	2018-2019	2017-2018	Change	% Change
	Kshs	Kshs		
TOTAL REVENUES	10,873,681,709	4,809,210,037	6,064,471,672	56%
TOTAL PAYMENTS	4,191,506,152	4,804,759,913	- 613,253,762	-15%
SURPLUS/DEFICIT	6,682,175,558	4,450,124	6,677,725,434	100%

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Total receipts increased by 56% due to tax revenues for Sports, Arts and Social Development Fund.
 Total payments reduced by 15%

Receipts

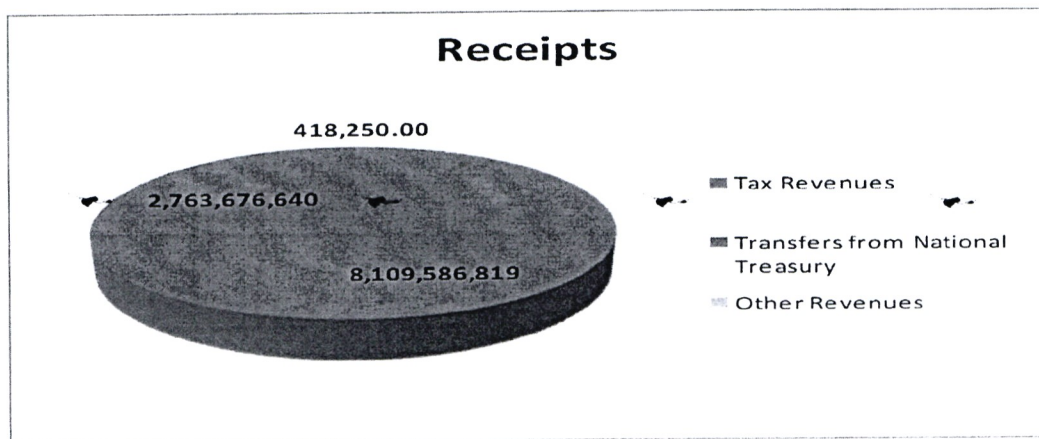
The State Department’s receipts mainly comprise of exchequer releases from the National Treasury. Other receipts are from sale of tender documents and A.I.A from World under 18 Championships activities.

The total receipts for FY 2018/2019 stood at Kshs 10.8 Billion, representing a 56% increase from Kshs 4.8Million for FY 2017/2018

Total Receipts Breakdown

RECEIPTS	2018/2019	2017/2018	Change	% Change
	Kshs	Kshs		
Tax Revenues	8,109,586,819.00		8,109,586,819.00	100%
Transfers from National Treasury	2,763,676,640.00	4,768,788,683.00	- 2,005,112,043.00	-73%
Other Revenues	418,250.00	40,421,354.00	- 40,003,104.00	-9564%
TOTAL REVENUES	10,873,681,709.00	4,809,210,037.00	6,064,471,672.00	56%

The increase in total receipts is as a result of Tax Revenues of Kshs. 8.1 Billion for the Sports, Arts and Social Development Fund. The decrease in Transfers from National Treasury was occasioned by budget cut in 2018/2019. Other revenues in 2017/2018 of Kshs 40.214 million were attributed to World under 18 Championships activities whereas in 2018/2019 there had been no major sporting activity that collected any revenue.



RECEIPTS

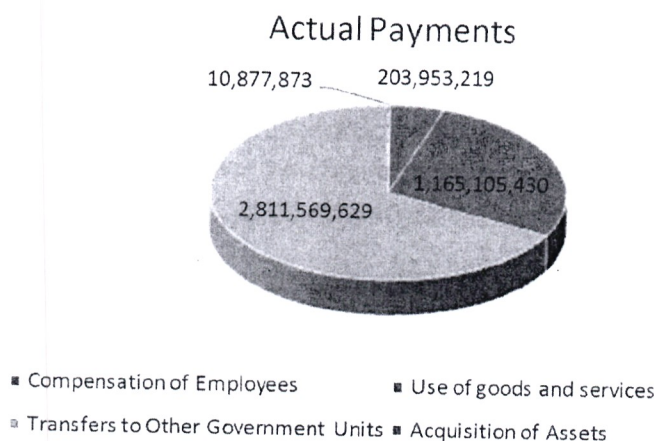
The diagram above depicts the share of major categories of receipts for the financial year ended 30th June 2019. The major source of funding for the State Department for Sports is Tax revenues. Exchequer releases comprise of Kshs. 2,763,676,640 while other revenues is Kshs. 418,250

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PAYMENTS

PAYMENTS	2018/2019	2017/2018	Change	% Change
	Kshs	Kshs		
Compensation of Employees	203,953,219.45	173,280,985.55	30,672,233.90	15%
Use of goods and services	1,165,105,430.05	1,342,017,359.35	- 176,911,929.30	-15%
Transfers to Other Government Units	2,811,569,629.00	1,439,178,866.50	1,372,390,762.50	49%
Other grants and transfers	-	17,698,400.00	- 17,698,400.00	
Social Security Benefits	-	20,540,178.00	- 20,540,178.00	
Acquisition of Assets	10,877,873.00	1,812,044,123.95	- 1,801,166,250.95	-16558%
TOTAL PAYMENTS	4,191,506,151.50	4,804,759,913.35	- 613,253,761.85	-15%

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2019:



Financial Assets Summary

FINANCIAL ASSETS	2018/2019	2017/2018	Change	% Change
	Kshs	Kshs		
Cash and Cash Equivalents	-	-	-	-
Bank Balances	7,105,653,646	189,868,910	6,915,784,736	97%
Cash Balances	-	-	-	
Total Cash And Cash Equivalents	7,105,653,646	189,868,910	6,915,784,736	
Accounts Receivables - Outstanding Imprest and Clearance Accounts	1,066,705	20,774,079	- 19,707,375	-1848%
TOTAL FINANCIAL ASSETS	7,106,720,351	210,642,989	6,896,077,362	97%

Bank balances increased by 97% as a result of a betting and withholding tax receipts for the Sports, Arts and Social Development Fund.

There was Cash held in the department during the 2018/2019 financial year.

Accounts receivables decreased significantly during the financial year as a result of district suspense being cleared leaving a balance of Kshs. 102,541.

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Cash Flows and Cash Position

The cash and bank balances held by the State Department for Sports as at 30th June, 2019 was Kshs 7.105 Billion compared to Kshs 189.8 Million held as at 30th June 2018. The breakdown of the cash and bank balances is as summarized in the table below.

FINANCIAL ASSETS	2018/2019	2017/2018	Change	% Change
	Kshs	Kshs		
Cash and Cash Equivalents				
Bank Balances	7,105,653,646	189,868,910	6,915,784,736	97%
Cash Balances	-	-	-	
Total Cash And Cash Equivalents	7,105,653,646	189,868,910	6,915,784,736	

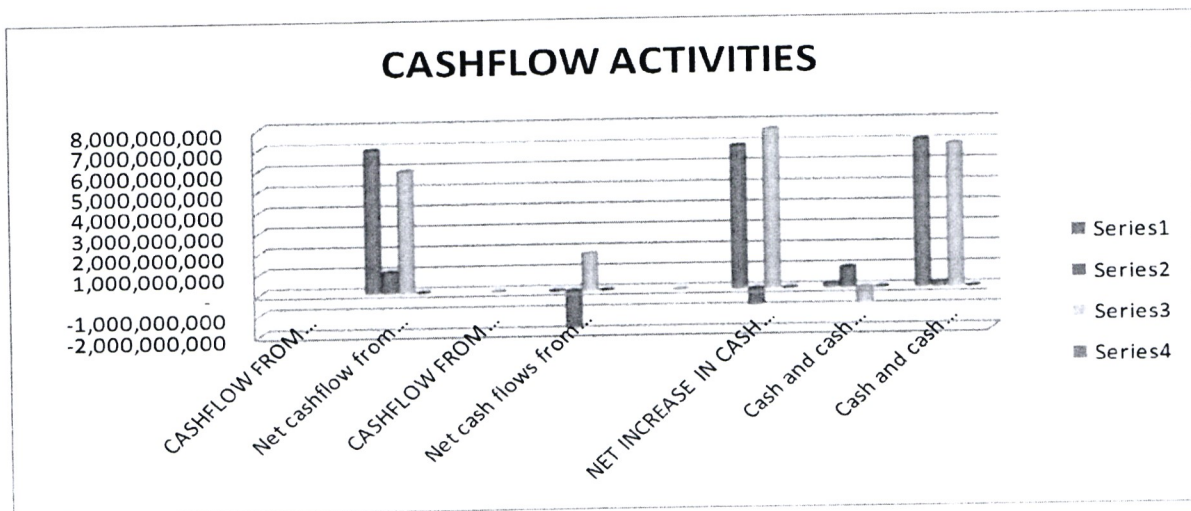
Bank balances increased by 97% as a result of a betting and withholding tax receipts for the Sports, Arts and Social Development Fund.

There was Cash held in the department during the 2018/2019 financial year.

Cash Flow Activities

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

CASHFLOW FROM OPERATING ACTIVITIES	2018/2019	2017/2018	Change	% Change
	Kshs	Kshs		
Net cashflow from operating activities	6,888,060,336	1,015,667,146	5,872,393,190	85%
CASHFLOW FROM INVESTING ACTIVITIES				
Net cash flows from Investing Activities	- 10,877,873	- 1,812,044,124	1,801,166,251	-16558%
NET INCREASE IN CASH AND CASH EQUIVALENT	6,915,784,736	- 796,376,978	7,712,161,714	112%
Cash and cash equivalent at BEGINNING of the year	189,868,910	986,245,888	- 796,376,978	-419%
Cash and cash equivalent at END of the year	7,105,350,073	189,868,910	6,915,481,163	97%



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Net cash flows utilised in investing activities decreased significantly due to a decrease in amounts utilised in the acquisition of assets by the State Department for Sports whereas there was increase in net cash flow from operating activities due to introduction of Tax Revenues from betting and withholding taxes.

Key Achievements of the State Department for Sports in the Financial Year 2018/2019:

The State Department for Sports 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 2018/2019:

Department of Sports

The Ministry through the Department of Sports:

- Presented 29 teams for international sports competitions.
- Hosted 3 international competitions i.e. Davis cup, Tong Il Moo Do and Chess.
- Held 5 of Sports programmers for sports persons with disabilities.

Sports Registrar

- Issued 1,312 application forms (Registration) out of which only 150 have been returned;
- Issued out 632 licensing Forms (Sports Persons) out of which only 58 have been returned;
- Issued out 71 forms (professional bodies) out of which only 2 have been returned;
- Registered 78 sports organizations instead of 100 (less by 22);
- Issued 28 Licenses to sports persons instead of 30 (less by 2);
- Observed 7 elections instead of 12 (less by 5);
- Arbitrated on 60 disputes instead of 10 (surpassed by 50);
- Handled 15 court cases instead of 10 (surpassed by 5);
- Handled 200 complaints from sports organizations and persons;
- Sensitized 200 officials from sports organizations and ministry officials in three counties (Uasin Gishu, Nandi and Elgeyo Marakwet)

Anti-doping Agency of Kenya

- 1,216 No. of athletes tested using intelligence based testing;
- 18,522 No. of persons reached through Anti-Doping education and sensitization campaigns;
- 75 No. of Anti-Doping Education programs conducted;
- 38 No of sample collection officers and 29 anti-doping educators' capacity building for enhanced knowledge and skills.

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- 18 No of key partners in intelligence and investigations with improved knowledge and skills.

Kenya Academy of Sports

- 92% construction works of Phase 1
- 2,000 no of trainees/athletes enrolled/admitted
- 9 No. of Sports Disciplines undertaken
- 83 No. of coaches, referees, umpires etc. trained
- 15 No. of Satellites Established

Sports Kenya

- Hosted three international events in their facilities i.e. Davis cup, Tong Il Moo Do and Chess

Sports, Arts and Social Development Fund

- Increased funding to support Sports and recreational activities. The fund assisted 20 Sports Organizations with funds for recreational and competitive activities.

Emerging Issues

- The hosting of major sporting events in the country notably the IAAF World U-18 Athletics Championships in 2017, created increased interest for Kenya to host more international sporting activities hence a positive image of the country to the international arena;
- Increased cases of doping among athletes in international competitions and allegations in the media may water down the great efforts that have been made to produce world beating athletes;
- Re-introduction of sports and arts in schools' curriculum as a career pathway for talents in sports. This will enable sports to be seen not just as a social entertainment but a profession/career;
- Sports-based scholarships given by universities and corporate bodies that are based on sports talent; and
- Sports betting and lottery have gripped the society up to the grassroots level creating unique interest in sporting activities. Part of the income from betting and lotteries will contribute towards sports development;
- Increased appreciation of cultural and creative industries in offering sustainable employment to youth in this country.
- The creation of Sports, Arts and Social Development Fund provides an impetus towards support for more sporting competitions and also development of sporting and recreational facilities of international standards.

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Challenges

- Inadequate policy and regulatory framework to regulate the sector;
- Inadequate data on the sector hence the economic contribution cannot be accurately quantified as there is no framework at the national level for data collection on the sector;
- Inadequate mechanism for talent identification, nurturing and development;
- Inadequate budgetary allocation;
- Low perception towards the Ministry;
- Non-decentralization of the Sports Registrar's Office due to inadequate financial and human resources;
- Inadequate office space and equipment compounded with scattered Ministry departments making coordination of the ministry programs difficult;
- Reluctance to adhere to relevant laws and regulations by sports organizations and persons.

Recommended Way Forward:

1. Review of policies like cash award scheme, with due cognizance of changes in the environmental factors.
2. Enhance collection and analysis of data on sporting activities / facilities to inform policy formulation.
3. Undertake outreach programmes on sports talent for tapping of talents countrywide.
4. Enhance resource allocation to the departments for timely completion of projects and also effective programmes through engagement of key funding agencies like National Treasury and the Sports Arts and Social Development Fund.
5. Undertake capacity building programmes on sports organizations and persons, to foster better understanding on relevant laws and regulations.

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

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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.

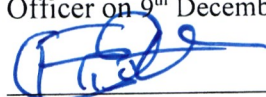
The Accounting Officer in charge of the State Department for Sports is responsible for the preparation and presentation of the State Department's financial statements, which give a true and fair view of the state of affairs of the State Department for Sports and as at the end of the financial year ended on June 30, 2019. 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 State Department for Sports; (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 State Department for Sports; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Sports accepts responsibility for the State 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 State Department of Sports' transactions during the financial year ended June 30, 2019, and of the State Department's financial position as at that date. The Accounting Officer charge of the State Department for Sports further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the State Department of Sports' financial statements as well as the adequacy of the systems of internal financial control.

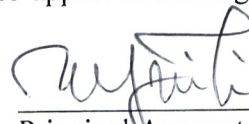
The Accounting Officer in charge of the State Department for Sports confirms that the State Department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department's funds received during the year under audit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

Approval of the financial statements

The State Department for Sports' financial statements were approved and signed by the Accounting Officer on 9th December, 2019.



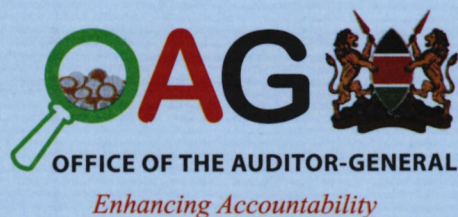
Principal Secretary
Amb. Kirimi P. Kaberia, CBS



Principal Accountant
CPA Otis M. Nturibi
ICPAK No.5420:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SPORTS FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department for Sports set out on pages 24 to 49, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, the statement of cash flows and the summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Sports as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unreconciled Cash and Cash Equivalents

The statement of assets and liabilities reflects a bank balance of Kshs.7,105,350,072 which as disclosed under Note 10 to the financial statements is made up of bank balances of Kshs.1,186,306 in the recurrent account, Kshs.373,463,827 in the deposits account, Kshs. 3,744,161 in World Youth Championship 2017 account, Kshs.6,706,955,778 in the Sports, Arts and Social Development Fund (SASDF) collection account and Kshs.20,000,000 in the SASDF development account. However, no explanation was provided for the failure to clear long outstanding reconciling items under the accounts as indicated below.

Description	Recurrent Account Kshs.	Deposits Account Kshs.	World Youth Championship 2017 Account Kshs.	SASDF Account Kshs.
Receipts in bank statement not in cash book	1,065,500	-	274,239	-
Receipts in cash book not in bank statement	692,792,542	203,122,355	-	-
Payments in bank statement not in cash book	3,143,055	-	702,552	-
Payments in cash book not In bank statement	895,828,343	-	1,031,986	39,936,608

The supporting schedule for the balance of Kshs.3,143,055 payments in bank statement not in cash book under the recurrent account shows that the balance was over stated by Kshs.1,764,058 being payments made in the bank in the month of July, 2019 which was not within the financial reporting period. In addition, the cash book opening balance as at 1 July, 2018 for the World Youth Championships account stood at Kshs.38,538,335 while the audited financial statements for the year ended 30 June, 2018 reflects a balance of Kshs.2,602,661. Consequently, the opening balance is overstated by Kshs.35,935,674 and no plausible explanation was provided for the discrepancy.

In view of the foregoing, the accuracy and completeness of the cash and cash equivalents balance of Kshs.7,105,350,072 as at 30 June, 2019 could not be confirmed.

2.0 Unexplained District Suspense Movement

The statement of financial assets and liabilities reflects accounts receivables balance of Kshs.1,066,705 which includes an amount of Kshs.102,541 relating to district suspense account. However, the movement of this account balance from Kshs.20,756,326 reported as at 30 June, 2018 to Kshs.102,541 as at 30 June, 2019 was not supported.

Under the circumstances, accuracy, and completeness of the account receivables balance of Kshs.1,066,705 could not be confirmed.

3.0 Pending Bills

As disclosed in Note 16.1 to the financial statements, the State Department for Sports had pending bills totalling Kshs.134,092,005 as at 30 June, 2019, that were not settled during the financial year 2018/2019 but were instead carried forward to 2019/2020 financial year. Failure to settle bills during the year in which they relate to adversely affects the provisions of the subsequent year to which they have to be charged. A review of the pending bills for the year ended 30 June, 2019 revealed the following anomalies:

3.1 Undisclosed Prior Year Pending Bills

A review of the payment vouchers revealed expenditure of Kshs.130,630,995.20 paid as pending bills during the year ended 30 June, 2019. However, these vouchers were not included in the schedule of pending bills as at 30 June, 2018. Further, Management has not provided any explanation as to why these bills had not been disclosed as pending bills as at 30 June, 2018.

3.2 Pending Bills not Cleared for Payment by the Internal Audit

Included in the Kshs.134,092,005 pending bills balance are pending bills amounting to Kshs.86,963,950 not cleared by Internal Audit for payment due to lack of adequate supporting information and approvals.

From the foregoing, the authenticity of the pending bills closing balance of Kshs.134,092,005 as at 30 June, 2019 could not be ascertained.

4.0 Related Party Transactions

4.1 Utilities, Supplies and Services - Sports Kenya

The statement of receipts and payments reflects a balance of Kshs.1,126,806,731 under use of goods and services. Included in this balance is Kshs.33,354,287 for utilities, supplies and services out of which Kshs.33,177,721 was paid on behalf of Sports Kenya. It was, however, noted that this amount was part of Sports Kenya's budget and the State Department did not provide any plausible reasons why they were undertaking responsibilities of Sports Kenya.

4.2 Transfer of Funds to Various Sports Federations

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.2,811,569,626 under transfers to other Government units. Included in this amount is Kshs.1,402,631,041 transferred to Sports, Arts and Social Development Fund (SASDF) to cater for specific sports events and other related activities. However, the amount was disbursed from the State Department for Sports and not from SASDF as indicated in the approvals by the Oversight Board on 12 April, 2019. Although, the funds were disbursed to various federations for specific events, no returns or receipt confirmations from the recipient federations were availed for audit verification. Further, no explanation was provided on why the State Department was carrying out SASDF functions.

4.3 Bank Balance – Unrecognized Liability

The State Department operated two (2) bank accounts No.1000404671 and No.1000404868 on behalf of the Sports, Art and Social Development Fund (SASDF). The

two bank accounts reflected a total balance of Kshs.6,726,955,778 as at 30 June, 2019. However, the amount was not recognized as a liability in the statement of assets and liabilities as at 30 June, 2019 despite the fact that the State Department was holding the money on behalf of SASDF.

5. Failure to Maintain an Assets Register

The statement of receipts and payments for the year ended 30 June, 2019 reflects a balance of Kshs.10,877,873 under acquisition of assets. However, the State Department did not maintain an assets register contrary to Section 143(1) of the Public Finance Management Act, 2012 on assets management. Further, Annex 3 on Summary of Fixed Assets Register shows that out of the reported net fixed assets, an amount of Kshs.1,812,044,124 (about 99% of the net assets) related to buildings and structures. However, the State Department does not own any buildings or structures since it is operating in rented office space. In addition, the State Department had ten (10) vehicles whose logbooks were not in the name of the State Department thereby casting doubts on their ownership.

In the circumstances, the amount of Kshs.10,877,873 reflected in the financial statements in respect of acquisition of assets as at 30 June, 2019 cannot be confirmed.

6. Unresolved Prior Year Matters

6.1 Unsupported Expenditure on Supply, Delivery and Installation of Security, Access Control, Communications, Audiovisual and Pitch Lighting Systems in Various Stadiums

As reported in the previous year, on 14 September, 2017 the State Department of Sports (SDS) awarded a contract to a company at a contract sum of USD 15,892,980.63 (Kshs.1,609,037,145). The contract was for the design, supply, testing, commissioning and supervision of security, access control, communications, audiovisual and pitch lighting systems.

The works were to be completed within a period of four (4) months and involved remodeling of five (5) Stadiums which included Jomo Kenyatta Stadium in Machakos, Moi Kinoru Stadium in Meru, Kipchoge Keino Stadium in Eldoret, Nyayo Stadium in Nairobi and Kasarani Stadium in Nairobi, and ten (10) training pitches that were earmarked for use during the CHAN 2018 Championships. The event was however relocated to Morocco due to the slow progress of the works.

A review of the State Department's payment records for the year ended 30 June, 2018 disclosed that the company was paid a 20% advance payment of USD3,178,596.13 (Kshs.330,537,997) vide P.V. No.0618 dated 30 January, 2018. The advance payment was based on a security guarantee issued on 30 October, 2017. It was however noted that the security guarantee was valid up to 28 February, 2018 and had

therefore expired by the time of the audit in November, 2018 and no evidence was presented to confirm its re-validation.

In view of the foregoing, there is a risk of not recovering the advanced amount of Kshs.330,537,997 as the security guaranteeing the amount had expired but had not been renewed. It is also not clear when and if the project will be completed considering that the funding was withdrawn by The National Treasury.

6.2 Irregular Payments to Members of Parliament (MPs)

As previously reported, an amount of Kshs.2,461,872 was on 29 June, 2018 transferred by the State Department to the National Sports Fund for the purpose of catering for MPs during the FIFA World Cup Games held in Russia in July, 2018. The funds were meant to cater for two MPs expenses during the final two weeks of the games (1 – 17 July, 2018). The payments were based on requests from the Clerk of the National Assembly Ref. No. KNA/DCS/SCT/2018 (023) of 14 June, 2018 and Ref. No. NAWCC/2018/VOL.1/02 of 18 June, 2018. However, the Members of the National Assembly serve under the Parliamentary Service Commission (PSC) and all their expenses should have been financed by the PSC.

In the circumstances, the State Department should pursue a refund of Kshs.2,461,872 irregularly paid to the two Members of Parliament.

6.3 Excess – Development Appropriation Vote

As previously reported, a review of the summary statement of development appropriation for the year ended 30 June, 2018 revealed that development vote expenditure amounted to Kshs.2,280,773,796 against a budget of Kshs.2,246,899,981 resulting to an excess vote of Kshs.33,873,815. The over expenditure was mainly attributed to acquisition of assets where a total of Kshs.1,812,044,124 was spent against a budget of Kshs.1,748,211,106 resulting to an over expenditure of Kshs.63,833,018 or about 4%.

Though the Management explained that this over utilization resulted from adjustments in the supplementary budget after expenditure had already been incurred, there was no evidence to show subsequent approval from The National Treasury or Parliament as required.

6.4 Un-Budgeted Disbursement and Unauthorized Over- Expenditure

As reported in the previous year, an amount of Kshs.404,444,538 was transferred by the State Department as special grants to National Sports Fund. However, the National Sports Fund had not budgeted for these funds. Further, the Fund's Management were not involved in the procurement process for payments made from this funding. In addition, included in this amount was Kshs.63,390,000 meant for the Commonwealth Games but the National Sports Fund spent a total of Kshs.130,553,340 for this event resulting to unauthorized over expenditure of Kshs.67,163,340. The over expenditure was funded

through reallocation of funds meant for World Rally Championships held in Naivasha without the approval of The National Treasury.

In the circumstances, it was not possible to ascertain if transfer of special grants to National Sports Funds amounting to Kshs.404,444,538 was lawful and whether the resultant expenditure on Commonwealth Games totalling Kshs.130,553,340 was a proper charge to public funds together with the resulting unauthorized over expenditure of Kshs.67,163,340.

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

Key Audit Matters

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

Other Matter

1 Budget and Budgetary Control

The State Department for Sports had budgeted for receipts totalling Kshs.11,300,200,541 but realized Kshs.10,873,497,759 resulting to a shortfall of Kshs.426,518,832 or 4%. Further, the State Department had budgeted to spend Kshs.11,300,200,541, but actual expenditure amounted to Kshs.4,153,207,452 resulting to an under expenditure of Kshs.7,146,993,089 or 63%. The under expenditure was mainly on transfers to other Government units and acquisition of assets of Kshs.7,078,921,965 or 72% and Kshs.5,463,238 or 33% respectively. The under expenditure of Kshs.7,146,993,089 or 63% of the budgeted expenditure implies that the State Department did not achieve its goals as planned and this may have hindered the citizens from accessing some critical services from the State Department during the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Inadequate Staffing

As at the time of audit (October 2019), the State Department for Sports was inadequately staffed. The staff establishment availed for audit reflected 1,531 members of staff against only 164 members of staff in post resulting to a shortfall of 1,367. Further, the State Department did not demonstrate any efforts being taken to reverse this trend.

In view of the forgoing, the State Department is not able to effectively and efficiently carry out its mandate as intended and normal operations of the State Department are critically affected.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi


18 December, 2020

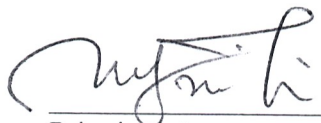
MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 Kshs	2017/2018 Kshs
RECEIPTS			
Tax Revenues	1	8,109,586,819	
Transfers from National Treasury	2	2,763,676,640	4,768,788,683
Other Revenues	3	418,250	40,421,354
TOTAL REVENUES		10,873,681,709	4,809,210,037
PAYMENTS			
Compensation of Employees	4	203,953,219	173,280,986
Use of goods and services	5	1,126,806,731	1,342,017,359
Transfers to Other Government Units	6	2,811,569,629	1,439,178,867
Other grants and transfers	7	-	17,698,400
Social Security Benefits	8	-	20,540,178
Acquisition of Assets	9	10,877,873	1,812,044,124
TOTAL PAYMENTS		4,153,207,452	4,804,759,913
SURPLUS/DEFICIT		6,720,474,257	4,450,124

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department of Sports' financial statements were approved on 9th December, 2019 and signed by:


 Principal Secretary
 Amb. Kirimi P. Kaberia, CBS


 Principal Accountant
 CPA Otis M. Nturibi
 ICPAK No.5420:

MINISTRY OF SPORTS, CULTURE AND HERITAGE
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VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019 Kshs	2017/2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	7,105,350,072	189,868,910
Cash Balances		-	-
Total Cash And Cash Equivalents		7,105,350,072	189,868,910
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	1,066,705	20,774,079
TOTAL FINANCIAL ASSETS		7,106,416,777	210,642,989
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	11	373,463,827	177,510,512
NET FINANCIAL ASSETS		6,732,952,949	33,132,478
REPRESENTED BY			
Fund balance b/fwd	12	33,132,478	29,539,398
Prior year adjustments	13	(20,653,785)	(857,044)
Surplus/Deficit for the year		6,720,474,257	4,450,124
NET FINANCIAL POSSITION		6,732,952,949	33,132,478

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department of Sports' financial statements were approved on 9th December, 2019 and signed by:



Principal Secretary
 Amb. Kiriimi P. Kaberia, CBS




Principal Accountant
 CPA Otis M. Nturihi
 ICPAK No.5420:

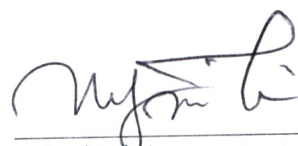
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VII. STATEMENT OF CASH FLOWS

	Note	2018/2019 Kshs	2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	8,109,586,819	
Transfers from National Treasury	2	2,763,676,640	4,768,788,683
Other Revenues	3	418,250	40,421,354
		10,873,681,709	4,809,210,037
Payments for operating expenses			
Compensation of Employees	4	(203,953,219)	(173,280,986)
Use of goods and services	5	(1,126,806,731)	(1,342,017,359)
Transfers to Other Government Units	6	(2,811,569,629)	(1,439,178,867)
Other grants and transfers	7	0	(17,698,400)
Social Security Benefits	8	0	(20,540,178)
		(4,142,329,579)	(2,992,715,789)
Adjusted for:			
Changes in receivables		19,707,375	857,044
Changes in payables		195,953,316	800,827,101
Adjustments during the year	14	(20,653,785)	(857,044)
Net cashflow from operating activities		6,926,359,035	1,015,667,146
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(10,877,873)	(1,812,044,124)
Net cash flows from Investing Activities		(10,877,873)	(1,812,044,124)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		6,915,481,162	796,376,978
Cash and cash equivalent at BEGINNING of the year		189,868,910	986,245,888
Cash and cash equivalent at END of the year		7,105,350,072	189,868,910

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Sports' financial statements were approved on 9th December, 2019 and signed by:


 Principal Secretary
 Amb. Kirimi P. Kaberia, CBS


 Principal Accountant
 CPA Otis M. Nturibi
 ICPAK No.5420:

STATE DEPARTMENT FOR SPORTS
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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Revenue/Expense Item	Original Budget		Adjustments		Final Budget e=a+b	Actual on Comparable Basis d	Budget Utilisation		Utilisation Difference to Final Budget f=d/c %
	a	b					e=c-d	f=d/c %	
RECEIPTS									
Tax Receipts	0		8,500,000,000		8,500,000,000	8,109,586,819	390,413,181	95%	
Exchequer releases	2,176,640,337		623,160,204		2,799,800,541	2,763,676,640	36,123,901	99%	
Other Receipts	200,000		200,000		400,000	418,250	(18,250)	105%	
Total Receipts	2,176,840,337		9,123,360,204		11,300,200,541	10,873,681,709	426,518,832	96%	
Payments									
Compensation of Employees	106,155,000		98,455,000		204,610,000	203,953,219	656,781	100%	
Use of goods and Services	374,649,549		814,108,287		1,188,757,836	1,126,806,731	61,951,105	95%	
Transfers to Other Government Units	1,014,442,650		8,876,048,944		9,890,491,594	2,811,569,629	7,078,921,965	28%	
Acquisition of Assets	10,530,556		5,810,556		16,341,111	10,877,873	5,463,238	67%	
Grand Total	1,505,777,755		9,794,422,787		11,300,200,541	4,153,207,452	7,146,993,089	37%	
Surplus/Deficit	671,062,583		(671,062,583)		0	6,720,474,257	(6,720,474,257)		


Notes:

- i. The 105% receipt on Other Receipts was a collection from the Sports Registrar.
- ii. Underutilisation on Other grants and transfers of 28% was as a result of Sports, Arts and Social Development Fund (SASDF) requests made in the 3rd and 4th quarters of the financial year.
- iii. 67% utilisation on Acquisition of Assets was due to the non-utilisation of Kshs. 5.4 Million on the Development Budget.

The changes between the original and final budget are as a result of SASDF funding from Tax Receipts and other supplementary adjustments

The State Department for Sports' financial statements were approved on 9th December, 2019 and signed by:


Principal Secretary
Amb. Kirimi P. Kaberia, CBS


Principal Accountant
CPA Otis M. Nturubi
ICPAK No.5420:

MINISTRY OF SPORTS, CULTURE AND TOURISM
STATE DEPARTMENT FOR SPORTS
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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Code	Revenue/Expense Item	Actual on Comparable Basis			Final Budget	Difference		% of Utilisation
		a	b	c=a+b		e=d-c	f=d/c %	
	RECEIPTS							
	Tax Receipts	1,501,640,337	8,500,000,000	8,500,000,000	8,109,586,819	390,413,181.00	95.41%	
	Exchequer releases	200,000	603,160,204	2,104,800,541	2,094,076,640	10,723,901	99%	
	Other Receipts	1,501,840,337	200,000	400,000	418,250	(18,250)	105%	
	Total Receipts		9,103,360,204	10,605,200,541	10,204,081,709	401,118,832	96%	
	PAYMENTS							
	Compensation of Employees	106,155,000	98,455,000	204,610,000	203,953,219	656,781	100%	
	Use of goods and Services	374,649,549	814,108,287	1,188,757,836	1,126,806,731	61,951,105	95%	
	Transfers to Other Government Units	5,130,556	8,856,048,944	9,200,891,594	2,141,969,629	7,058,921,965	23%	
	Acquisition of Assets	830,777,755	9,774,422,787	10,941,111	10,877,873	63,238	99%	
	Total Payments		671,062,583	10,605,200,541	3,483,607,452	7,121,593,089	33%	
	Surplus/Deficit			0	6,720,474,257	(6,720,474,257)		


Notes

- i. The 105% receipt on Other Receipts was a collection from the Sports Registrar.
- ii. Underutilisation on Other grants and transfers of 23% was as a result of Sports, Arts and Social Development Fund (SASDF) requests made in the 3rd and 4th quarters of the financial year.

The changes between the original and final budget are as a result of Sports, Arts and Social Development Fund (SASDF) funding from Tax Receipts and other supplementary adjustments.

The State Department for Sports' financial statements were approved on 9th December, 2019 and signed by:


 Principal Secretary
 Amb. Kirimi P. Kaberia, CBS


 Principal Accountant
 CPA Otis M. Nturibi
 ICPAK No.5420:

STATE DEPARTMENT FOR SPORTS
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X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget			Adjustments		Final Budget		Actual on Comparable Basis		Budget Utilisation		% of Utilisation f=d/c %
	a	b	c=a+b	d	e=c-d	f=d/c %						
RECEIPTS			0									
Exchequer releases	675,000,000	20,000,000	695,000,000	669,600,000	25,400,000	96%						
Total Receipts	675,000,000	20,000,000	695,000,000	669,600,000	25,400,000	96%						
Payments												
Transfers to Other Government Units	669,600,000	20,000,000	689,600,000	669,600,000	20,000,000	97%						
Acquisition of Assets	5,400,000	0	5,400,000	0	5,400,000	0%						
Grand Total	675,000,000	20,000,000	695,000,000	669,600,000	25,400,000	96%						
Surplus/Deficit	0	0	0	0	0							

Notes

i. There was no utilisation on Acquisition of Assets.

The State Department for Sports' financial statements were approved on 9th December, 2019 and signed by:



Principal Secretary
Amb. Kirimi P. Kaberia, CBS



Principal Accountant
CPA Otis M. Nturibi
ICPAK No.5420:

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable		Budget utilization difference
	30th June, 2019		Kshs		30th June, 2019		30th June, 2019		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SPORTS									
Sports Training and competitions	402,563,867		8,500,000,000		10,774,637,027		3,625,511,775		7,137,043,683
Development and Management of Sports Facilities	986,528,332		883,544,829		8,902,563,867		1,795,376,749		7,106,315,490
General Administration, Planning and Support	0		0		525,563,514		522,406,102		3,071,472
General Administration, Planning and Support	116,685,556		408,877,958		525,563,514		522,406,102		3,071,472
TOTAL	1,505,777,754		9,794,422,787		11,300,200,541		4,147,917,878		7,140,115,155

The State Department for Sports' financial statements were approved on 9th December, 2019 and signed by:

Principal Secretary
Amb. Kirimi P. Kaberia, CBS



Principal Accountant
CPA Otis M. Nturibi
ICPAK No.5420:

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

- **Tax Receipts**

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

- **Transfers from the Exchequer**

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **External Assistance**

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

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

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

During the year ended 30th June 2019, 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 State Department for Sports recognises all payments when the event occurs and the related cash has actually been paid out by the State Department for Sports.

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

- **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.

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STATE DEPARTMENT FOR SPORTS
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

• **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June, 2019, this amounted to Kshs 373,463,827 compared to Kshs 177,510,512 in prior period as indicated on note 11.

There were no other restrictions on cash during the year.

8. Accounts Receivable

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June, 2019.

14. Errors

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
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SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

15. Related Party Transactions

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
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XIII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2018-2019 Kshs	2017-2018 Kshs
Taxes on Goods and Services	8,109,586,819	
TOTAL	8,109,586,819	-

Betting and Withholding Tax Receipts for the Sports, Arts and Social Development Fund

2 EXCHEQUER RELEASES

EXCHEQUER RELEASES		
Description	2018-2019 Kshs	2017-2018 Kshs
Total Exchequer Releases for quarter 1	387,419,500	677,159,748
Total Exchequer Releases for quarter 2	960,825,800	1,763,573,435
Total Exchequer Releases for quarter 3	487,109,000	1,169,280,000
Total Exchequer Releases for quarter 4	928,322,340	1,158,775,500
TOTAL	2,763,676,640	4,768,788,683

3 OTHER REVENUES

	2018-2019 Kshs	2017-2018 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	-	40,135,354
Receipts from Sale of Incidental Goods	418,250	286,000
TOTAL	418,250	40,421,354

4 COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic salaries of permanent employees	121,778,354	99,648,300
Basic wages of temporary employees	72,000	9,209,901
Personal allowances paid as part of salary	82,102,866	64,422,785
TOTAL	203,953,219	173,280,986

MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
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NOTES TO THE FINANCIAL STATEMENTS (continued)

5 USE OF GOODS AND SERVICES

	2018-2019 Kshs	2017-2018 Kshs
Utilities, supplies and services	33,354,287	25,244,384
Communication, supplies and services	4,279,889	1,663,740
Domestic travel and subsistence	119,541,145	142,734,565
Foreign travel and subsistence	712,643,229	694,795,163
Printing, advertising and information supplies & services	1,669,099	279,466
Rentals of produced assets	61,561,347	27,373,433
Training expenses	8,916,182	4,658,030
Hospitality supplies and services	85,458,099	111,305,768
Specialised materials and services	60,779,165	32,682,856
Office and general supplies and services	9,569,507	2,969,973
Fuel Oil and Lubricants	7,785,497	5,359,333
Other operating expenses	14,091,291	288,626,710
Routine maintenance – vehicles and other transport equipment	5,884,295	4,256,728
Routine maintenance – other assets	1,273,698	67,209
Exchange Rate Losses	-	-
TOTAL	1,126,806,731	1,342,017,359

6. TRANSFERS FROM OTHER GOVERNMENT UNITS

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government Units		
(SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	2,811,569,629	1,439,178,867
TOTAL	2,811,569,629	1,439,178,867

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

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government units		
Kenya Academy of Sports	244,543,960	67,000,000
Sports Kenya	696,593,867	253,263,840
National Sports Fund	139,075,403	246,272,014
Anti Doping Agency	281,475,358	300,000,000
KENYA NATIONAL SPORTS COUNCIL	2,250,000	2,250,000
World Youth Championships		570,393,013
Sports and Arts Development Fund	1,402,631,041	
Sports and Arts Development Fund - Secretariat	25,000,000	
Sports and Arts Development Fund - Development	20,000,000	
TOTAL	2,811,569,629	1,439,178,867

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

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7. OTHER GRANTS AND TRANSFERS

	2018-2019	2017-2018
	Kshs	Kshs
Membership dues and subscriptions to international organizations	-	17,698,400
Total	-	17,698,400

8. SOCIAL SECURITY BENEFITS

	2018-2019	2017-2018
	Kshs	Kshs
Government pension and retirement benefits	-	20,540,178
TOTAL	-	20,540,178

9. ACQUISITION OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Refurbishment of Buildings	2,000,000	-
Purchase of Vehicles and Other Transport Equipment	7,480,000	-
Purchase of Office Furniture and General Equipment	1,306,673	-
Purchase of Specialised Plant, Equipment and Machinery	91,200	-
Rehabilitation of Civil Works	-	1,812,044,124
Sub Total	10,877,873	1,812,044,124
TOTAL	10,877,873	1,812,044,124

10. BANK ACCOUNTS

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2018-2019	2017-2018
		Kshs	Kshs
Central Bank of Kenya, 1000385658, KShs RECURRENT		1,186,306	517,116
Central Bank of Kenya, 1000385669, KShs DEVELOPMENT			11,841,282
Central Bank of Kenya, 1000385677, KShs DEPOSIT		373,463,827	174,907,851
Central Bank of Kenya, 1000394005, KShs WORLD YOUTH CHAMP-2017		3,744,161	2,602,661
Central Bank of Kenya, 1000404671, KShs SASDF-COLLECTION		6,706,955,778	
Central Bank of Kenya, 1000404868, KShs SASDF-DEV		20,000,000	
Central Bank of Kenya, 1000404892, KShs SASDF-REC			
Total		7,105,350,072	189,868,910

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11. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018-2019 Kshs	2017-2018 Kshs
Government Imprests	946,410	-
Salary advances	17,753	17,753
District suspense	102,541	20,756,326
TOTAL	1,066,705	20,774,079

12. ACCOUNTS PAYABLE

Description	2018-2019 Kshs	2017-2018 Kshs
Deposits	189,988,827	5,057,911
Retentions	183,475,001	172,452,601
TOTAL	373,463,827	177,510,512

13. FUND BALANCE BROUGHT FORWARD

Description	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	189,868,910	985,797,562
Cash in hand	-	448,326
Receivables - Outstanding Imprests	20,774,079	21,631,123
Payables - Deposits	(177,510,512)	(978,337,613)
TOTAL	33,132,478	29,539,398

14. PRIOR YEAR ADJUSTMENTS

Description	2018-2019 Kshs	2017-2018 Kshs
Adjustments on bank account balances	0	0
Adjustments on receivables	(20,653,785)	(857,044)
TOTAL	(20,653,785)	(857,044)

The prior year adjustments relate to adjustment on receivables of Kshs 20,653,785 relate District Suspense amounts accounted in the current year but relate to the prior years.

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

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15. 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 for Sports:

- Key management personnel that include the Cabinet Secretary and Accounting Officers;
- Other Ministries, Departments, Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2018-2019 Kshs	2017-2018 Kshs
Key Management compensation	-	24,316,719
Transfers to other State Corporations and Semi-Autonomous Government Agencies	2,772,967,356	1,439,178,867

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019 Kshs	2017-2018 Kshs
Construction of civil works	-	37,755,220
Supply of goods	-	110,739
Supply of services	-	151,283,384
TOTAL	134,092,005	189,149,343

16.2: OTHER PENDING PAYABLES (See Annex 2)


	2018-2019 Kshs	2017-2018 Kshs
Amounts due to third parties	373,463,827	177,510,512
TOTAL	373,463,827	177,510,512


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29. 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)
1.	Unsupported Expenditure on Supply, Delivery and Installation of Security, Access Control, Communications, Audio-visual and Pitch Lighting Systems in Various Stadiums		CEO – Sports Kenya	On-going	
2.	Irregular Payments to Members of Parliament (MPs)		HAU	Resolved	
3.	Excess-Development Appropriation Vote		HAU		
4.	Pending Bills	Pending Bills cleared by the Internal Audit have been paid	HAU	Resolved	
5.	Un-budgeted Disbursement and Excess Vote to National Sports Fund		CEO – National Sports Fund		
6.	Advance from the Anti-Doping Agency of Kenya	Full refund was made	HAU	Resolved	
7.	Unresolved Prior Year Matters:		CFO	Resolved	
7.1	Supply and Delivery of Petroleum Products in Bulk		Head of Procurement	Resolved	
7.2	Theft of Parking Lights at Kasarani Stadium		CEO – Sports Kenya	On-going	


 Principal Secretary
 Amb. Kirimi P. Kaberia, CBS


 Principal Accountant
 CPA Otis M. Nturibi
 ICPAK No.5420:

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

VOTE NO.	MINISTRY / STATE DEPARTMENT / AGENCY	PENDING BILLS AS AT 30TH JUNE 2019	AMOUNT FUNDED TODEATE	BALANCE OUTSTANDING	REMARKS BY MINISTRY / STATE DEPARTMENT / AGENCY
REF	SUPPLIER	AMOUNT IN (KSHS)	AMOUNT IN (KSHS)	AMOUNT IN (KSHS)	
I. AGPO BILLS					
1	M/S BESTWAYS TRAVEL & TOURS LTD	210,115.00	-	210,115.00	NOT CLEARED BY INTERNAL AUDIT
2	ZIPJOE AGENCIES	42,850.00	-	42,850.00	NOT CLEARED BY INTERNAL AUDIT
3	ZIPJOE AGENCIES	398,650.00	-	398,650.00	NOT CLEARED BY INTERNAL AUDIT
4	ZIPJOE AGENCIES	253,416.00	-	253,416.00	NOT CLEARED BY INTERNAL AUDIT
5	ZIPJOE AGENCIES	463,800.00	-	463,800.00	NOT CLEARED BY INTERNAL AUDIT
6	ZIPJOE AGENCIES	58,980.00	-	58,980.00	NOT CLEARED BY INTERNAL AUDIT
7	ZIPJOE AGENCIES	294,800.00	-	294,800.00	NOT CLEARED BY INTERNAL AUDIT
SUB-TOTAL				1,722,611.00	
II. NON-AGPO BILLS					
1	PEWIN DRY CLEANERS	20,820,694.00	9,482,759.00	3,377,935.00	PARTLY PAID
2	WANDERJOY PARTY WORLD	21,929,800.00	-	21,929,800.00	ORIGINAL SUPPORTING DOCUMENTS MISSING
3	M/S YUJO GENERAL SUPPLIER	958,000.00	-	958,000.00	TECHNICAL REPORT NOT ATTACHED
4	AUDIT & CORPORATION GOVERNANCE CENTRE	45,000.00	-	45,000.00	LACKING APPROVAL
5	NATIONAL YOUTH SERVICE	1,779,800.00	-	1,779,800.00	BUDGET UNAVAILABLE
6	KENYA UTALII COLLEGE	7,974,910.00	-	7,974,910.00	BANK DETAILS PROBLEM
7	KENYA EDUCATION MANAGEMENT INSTITUTE	2,380,000.00	-	2,380,000.00	BANK DETAILS PROBLEM
SUB-TOTAL				45,405,445.00	
III. HISTORICAL BILLS					
1	M/S TRAVEL PLAZA LTD	118,128.00	-	118,128.00	NOT CLEARED BY INTERNAL AUDIT
2	WORLD SCRABBLE CHAMPIONSHIP	701,874.60	-	701,874.60	NOT CLEARED BY INTERNAL AUDIT
3	KENYA AMATEUR WRESTLING ASSOCIATION	300,000.00	-	300,000.00	NOT CLEARED BY INTERNAL AUDIT
4	KENYA DARTS ASSOCIATION	56,950.00	-	56,950.00	NOT CLEARED BY INTERNAL AUDIT
5	SPORTS KENYA	25,000,000.00	-	25,000,000.00	NOT CLEARED BY INTERNAL AUDIT

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VOTE NO. 1132		MINISTRY / STATE DEPARTMENT / AGENCY	PENDING BILLS AS AT 30TH JUNE 2019	AMOUNT FUNDED TODATE	BALANCE OUTSTANDING	REMARKS BY MINISTRY / STATE DEPARTMENT / AGENCY
REF	SUPPLIER					
6	AFRICAN UNION SPORTS COUNCIL	6,794,808.50	-	6,794,808.50	NOT CLEARED BY INTERNAL AUDIT	
7	M/S BERCO CO. LTD	6,957,800.00	-	6,957,800.00	NOT CLEARED BY INTERNAL AUDIT	
8	M/S BERCO CO. LTD	4,719,400.00	-	4,719,400.00	NOT CLEARED BY INTERNAL AUDIT	
9	NAIVAS LTD	80,739.00	-	80,739.00	NOT CLEARED BY INTERNAL AUDIT	
10	NATIONAL SPORTS FUND	12,500,000.00	-	12,500,000.00	NOT CLEARED BY INTERNAL AUDIT	
11	M/S TOYOTA KENYA LTD	73,954.00	-	73,954.00	NOT CLEARED BY INTERNAL AUDIT	
12	M/S TOYOTA KENYA LTD	72,354.00	-	72,354.00	NOT CLEARED BY INTERNAL AUDIT	
13	SIMBA CORPORATION LTD	38,639.60	-	38,639.60	NOT CLEARED BY INTERNAL AUDIT	
14	M/S GREEN BAY TRAVEL LTD	39,000.00	-	39,000.00	NOT CLEARED BY INTERNAL AUDIT	
15	M/S ADMAZ PRODUCTS LTD	45,000.00	-	45,000.00	NOT CLEARED BY INTERNAL AUDIT	
16	AFRICAN TOUCH SAFARIS LTD	28,330.00	-	28,330.00	NOT CLEARED BY INTERNAL AUDIT	
17	AFRICAN TOUCH SAFARIS LTD	19,000.00	-	19,000.00	NOT CLEARED BY INTERNAL AUDIT	
18	ATTIC TOURS & TRAVEL LTD	99,800.00	-	99,800.00	NOT CLEARED BY INTERNAL AUDIT	
19	ATTIC TOURS & TRAVEL LTD	1,866,430.00	-	1,866,430.00	NOT CLEARED BY INTERNAL AUDIT	
20	ATTIC TOURS & TRAVEL LTD	67,850.00	-	67,850.00	NOT CLEARED BY INTERNAL AUDIT	
21	ATTIC TOURS & TRAVEL LTD	1,798,580.00	-	1,798,580.00	NOT CLEARED BY INTERNAL AUDIT	
22	ATHLETICS KENYA	150,000.00	-	150,000.00	NOT CLEARED BY INTERNAL AUDIT	
23	ATHLETICS KENYA	5,000,000.00	-	5,000,000.00	NOT CLEARED BY INTERNAL AUDIT	
24	ATTIC TOURS & TRAVEL LTD	355,090.00	-	355,090.00	NOT CLEARED BY INTERNAL AUDIT	
25	M/S CLIFF GARAGE	60,000.00	-	60,000.00	NOT CLEARED BY INTERNAL AUDIT	
26	M/S FLIGHT CENTRE LIMITED	80,520.00	-	80,520.00	NOT CLEARED BY INTERNAL AUDIT	
27	M/S FLIGHT CENTRE LIMITED	4,458,960.00	-	4,458,960.00	NOT CLEARED BY INTERNAL AUDIT	
28	M/S FLIGHT CENTRE LIMITED	73,650.00	-	73,650.00	NOT CLEARED BY INTERNAL AUDIT	
29	M/S GREEN BAY TRAVEL LTD	106,715.00	-	106,715.00	NOT CLEARED BY INTERNAL AUDIT	
30	M/S GREEN BAY TRAVEL LTD	107,460.00	-	107,460.00	NOT CLEARED BY INTERNAL AUDIT	
31	M/S GROUPE WORTH AUTO WORLD	340,000.00	-	340,000.00	NOT CLEARED BY INTERNAL AUDIT	
32	M/S GROUPE WORTH AUTO WORLD	442,000.00	-	442,000.00	NOT CLEARED BY INTERNAL AUDIT	
33	M/S GROUPE WORTH AUTO WORLD	510,000.00	-	510,000.00	NOT CLEARED BY INTERNAL AUDIT	
34	M/S GROUPE WORTH AUTO WORLD	162,000.00	-	162,000.00	NOT CLEARED BY INTERNAL AUDIT	

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VOTE NO.	MINISTRY / STATE DEPARTMENT / AGENCY		PENDING BILLS AS AT 30TH JUNE 2019	AMOUNT FUNDED TODATE	BALANCE OUTSTANDING	REMARKS BY MINISTRY / STATE DEPARTMENT / AGENCY
REF	SUPPLIER	AMOUNT IN (KSHS)	AMOUNT IN (KSHS)	AMOUNT IN (KSHS)		
35	M/S GROUPE WORTH AUTO WORLD	480,000.00	-	480,000.00	NOT CLEARED BY INTERNAL AUDIT	
36	M/S GREEN BAY TRAVEL LTD	29,190.00	-	29,190.00	NOT CLEARED BY INTERNAL AUDIT	
37	M/S KAWAGOE AGENCIES	78,000.00	-	78,000.00	NOT CLEARED BY INTERNAL AUDIT	
38	M/S THE HERON PORTICO	400,000.00	-	400,000.00	NOT CLEARED BY INTERNAL AUDIT	
39	M/S KAWAGOE AGENCIES	177,600.00	-	177,600.00	NOT CLEARED BY INTERNAL AUDIT	
40	M/S KENYA SAFARIS LODGES (MOMBASA BEACH HOTEL)	846,000.00	-	846,000.00	NOT CLEARED BY INTERNAL AUDIT	
41	M/S KOROZA AGENCIES	243,552.00	-	243,552.00	NOT CLEARED BY INTERNAL AUDIT	
42	M/S KOROZA AGENCIES	343,824.00	-	343,824.00	NOT CLEARED BY INTERNAL AUDIT	
43	M/S MULTPRODE ENTERPRISES	77,500.00	-	77,500.00	NOT CLEARED BY INTERNAL AUDIT	
44	M/S ORYX OFFICE	60,000.00	-	60,000.00	NOT CLEARED BY INTERNAL AUDIT	
45	PAGO AIRWAYS TRAVEL AGENCIES	157,300.00	-	157,300.00	NOT CLEARED BY INTERNAL AUDIT	
46	SIMBA COLT MOTORS	48,432.00	-	48,432.00	NOT CLEARED BY INTERNAL AUDIT	
47	SPORT KENYA	6,274,440.00	-	6,274,440.00	NOT CLEARED BY INTERNAL AUDIT	
48	M/S TRAVEL PLAZA LTD	25,705.00	-	25,705.00	NOT CLEARED BY INTERNAL AUDIT	
49	M/S TRAVEL PLAZA LTD	791,710.00	-	791,710.00	NOT CLEARED BY INTERNAL AUDIT	
50	M/S TRAVEL PLAZA LTD	175,460.00	-	175,460.00	NOT CLEARED BY INTERNAL AUDIT	
51	M/S TRAVEL PLAZA LTD	1,565.00	-	1,565.00	NOT CLEARED BY INTERNAL AUDIT	
52	M/S TRAVEL PLAZA LTD	6,571.00	-	6,571.00	NOT CLEARED BY INTERNAL AUDIT	
53	M/S TRAVEL PLAZA LTD	44,210.00	-	44,210.00	NOT CLEARED BY INTERNAL AUDIT	
54	M/S TRAVEL PLAZA LTD	21,630.00	-	21,630.00	NOT CLEARED BY INTERNAL AUDIT	
55	M/S TRAVEL PLAZA LTD	2,922,450.00	-	2,922,450.00	NOT CLEARED BY INTERNAL AUDIT	
56	M/S TRAVEL PLAZA LTD	30,920.00	-	30,920.00	NOT CLEARED BY INTERNAL AUDIT	
57	SIMBA CORPORATION LTD	55,370.00	-	55,370.00	NOT CLEARED BY INTERNAL AUDIT	
58	M/S KANGUARD SUPPLIERS LTD	447,488.00	-	447,488.00	NOT CLEARED BY INTERNAL AUDIT	
SUB-TOTAL				86,963,949.70		
GRAND TOTAL				34,092,005.70		

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ANNEX 2 - OTHER PENDING PAYABLES

S/NO	PARTICULARS	FOLIO (Register)	TOTAL BALANCE AS AT 30TH JUNE 2019
(A)	RECEIPTS-RETENTIONS		
1	Benisa Ltd	89	27,930,304.40
2	Broadlink Gen Merchants	80	1,253,370.00
3	Fajano Construction	94	1,642,035.00
4	Funan Construction	77	7,738,865.75
5	Glama electrical	78	932,414.30
6	Lakezal Enterprises	70	1,917,177.20
7	Lexis International Ltd	85	29,180,377.05
8	Muga Electrical	69	6,865,969.40
9	Newtral enterprises	74	807,866.60
10	OceanBays	71	10,771,851.45
11	Protetta holdings	83	9,588,701.55
12	Prowart Enterp	79	6,521,235.00
13	Pumpken Engineering	73	2,060,850.00
14	Qoolmax Enterprises	92	411,270.95
15	Resjos Enterp	72	11,827,933.20
16	Romany Construction	81	233,844.40
17	Shiv Construction	86	4,164,766.20
18	Smith and Gold	87	2,179,188.20
19	Taphes & Nitram Enterp.	88	4,997,197.20
20	Toddy Civil Engineering	91	31,000,783.50
21	Walden EA	68	4,223,817.00
22	Zedka Technical serv	75	709,171.80
23	Josura Plumbers Gen	107	326,758.50
24	Payows Construction Ltd	108	2,131,379.50
25	Weihai International Technical Co-Op Ltd	101	11,941,244.95
26	Danways Construction	100	560,310.00
27	Top Choice surveillance	104	1,556,317.75
	SUB TOTAL - RETENTIONS		183,475,000.85

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(B)	OTHER RECEIPTS			
28	Ministry of Foreign Affairs	67		19,738.45
29	Ministry of Interior & Cordination of National Government	76		420,000.00
30	Ministry of Interior & Cordination of National Government	90		1,650,000.00
31	Ministry of Sports Culture and The Arts	66		365,491.85
32	The Presidency	93		20.00
33	Permanent Secretary SDS(Cash Awards)			117,735,000.00
34	Permanent Secretary SDS(Various Payments)			38,099,580.00
35	Permanent Secretary SDS(Pending Bills)			31,698,996.30
	SUB TOTAL - OTHER RECEIPTS			189,988,826.60
	GROSS TOTAL			373,463,827.45
	NET CASHBOOK BALANCE			373,463,827.45
	DIFFERENCE			-

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)			(Kshs)
Buildings and structures	1,812,044,124	2,000,000	0	1,814,044,124
Office equipment, furniture and fittings	9,025,394	1,306,673	0	10,332,067
ICT Equipment, Software and Other ICT Assets	463,800	0	0	463,800
Purchase of Vehicles and other Transport Equipment	0	7,480,000	0	7,480,000
Purchase of Specialized Plant, Equipment and Machinery	0	91,200	0	91,200
Total	1,821,533,318	10,877,873	0	1,832,411,191

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ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR SPORTS

Ref	SC, SAGA or Public Fund's Name	Principal activity of entity	Accounting Officer	Amount transferred during the year (Kshs)	Inter-entity reconciliations done (yes/no)
1	Kenya Academy of Sports	Enhance sporting talents	Gordon Oluoch - Ag-CEO	244,543,960.00	Yes
2	Sports Kenya	Develop sports infrastructure to enhance sports and related activities	Pius Metto- Director General	696,593,867.00	Yes
3	National Sports Fund	Supporting professional leagues	Jaxon Indakwa – Ag-CEO	139,075,403.00	Yes
4	Kenya National Sports Council	Enhance participation and competition of various sporting activities	Nderitu Gikaria - Chairman	2,250,000.00	Yes
5	Anti-Doping Agency of Kenya	Promote integrity for doping-free sports	Japhter Rugut - CEO	281,475,358.00	Yes
6	Sports, Arts and Social Development Fund	Provide funding to support the development and promotion of Sports, Arts and the promotion of social developments including universal healthcare	Mark Wambugu – Ag-CEO	1,447,631,041.00	Yes
	TOTAL			2,811,569,629.00	

Note: During 2018/2019 financial year, the National Sports Fund was wound up and Sports, Arts and Social Development Fund was created

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



Trial Balance

Entity: 1132-State Department For Sports Development

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1110301 Withholding Tax	0	1,100,000,000.00	0	0
1110300 Receipts from Withholding Tax	0	1,100,000,000.00	0	0
1110000 Taxes on Income, Profits and Capital	0	1,100,000,000.00	0	0
1140401 Betting Tax	0	7,009,586,819.00	0	0
1140400 Taxes on Specific Services	0	7,009,586,819.00	0	0
1140000 Taxes on Goods and Services	0	7,009,586,819.00	0	0
1420399 Receipts from Administrative Fees and	0	0	0	40,135,354.00
1420300 Administrative Fees and Charges	0	0	0	40,135,354.00
1420601 Sale of Tender Documents	0	418,250.00	0	286,000.00
1420600 Receipts from Sale of Incidental Goods	0	418,250.00	0	286,000.00
1420000 Sales of Goods and Services	0	418,250.00	0	40,421,354.00
1450101 Sundry Revenue	0	0	0	0
1450100 Paid to Exchequer	0	0	0	0
1450000 Other Receipts Not Elsewhere Classified	0	0	0	0
2110101 Basic Salaries - Civil Service	121,778,353.70	0	99,648,300.20	0
2110100 Basic Salaries - Permanent Employees	121,778,353.70	0	99,648,300.20	0
2110201 Contractual Employees	71,999.70	0	0	0
2110200 Basic Wages - Temporary Employees	71,999.70	0	0	0
2110301 House Allowance	39,256,454.45	0	42,751,673.70	0
2110309 Special Duty Allowance	1,045,880.50	0	2,399,330.65	0
2110311 Transfer Allowance	688,662.70	0	602,253.00	0
2110312 Responsibility Allowance	853,003.20	0	753,460.00	0
2110313 Entertainment Allowance	858,036.80	0	758,100.00	0
2110314 Transport Allowance	11,626,596.80	0	19,692,552.70	0
2110315 Extremeous Allowance	2,225,200.00	0	1,685,948.05	0
2110317 Domestic Servant Allowance	337,286.50	0	196,341.95	0
2110318 n Practising Allowance	212,560.00	0	110,700.00	0
2110319 Top-up House Allowance	0	0	0	0
2110320 Leave Allowance	999,185.10	0	4,682,325.30	0
2110336 Car Purchase Allowance	24,000,000.00	0	0	0
2110300 Personal Allowances paid as part of	82,102,866.05	0	73,632,685.35	0
2110000 Wages and Salary Contributions	203,953,219.45	0	173,280,985.55	0
2210101 Electricity	16,434,486.00	0	11,887,813.00	0
2210102 Water and Sewerage Charges	16,869,001.00	0	13,336,571.00	0
2210103 Gas expenses	50,800.00	0	20,000.00	0
2210100 Utilities, Supplies and Services	33,354,287.00	0	25,244,384.00	0
2210201 Telephone, Telex, Facsimile and Mobile	3,595,233.75	0	1,637,353.35	0
2210202 Internet Connections	78,300.00	0	9,800.00	0
2210203 Courier & Postal Services	606,355.00	0	16,587.00	0
2210200 Communication, Supplies and Services	4,279,888.75	0	1,663,740.35	0
2210301 Travel Costs (airlines, bus, railway,	60,989,580.45	0	37,984,113.00	0
2210302 Accommodation - Domestic Travel	63,687,306.40	0	62,497,769.40	0
2210303 Daily Subsistence Allowance	8,359,166.50	0	25,714,042.10	0
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	74,900.00	0	11,976,227.00	0
2210307 Passage & Transfer Expenses	6,430,192.00	0	4,562,413.00	0
2210300 Domestic Travel and Subsistence, and	139,541,145.35	0	142,734,564.50	0
2210401 Travel Costs (airlines, bus, railway, etc.)	505,407,746.70	0	253,746,187.10	0
2210402 Accommodation	115,059,185.00	0	189,698,904.00	0
2210403 Daily Subsistence Allowance	98,476,416.00	0	238,203,763.00	0
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	6,559,814.00	0	10,937,909.00	0
2210405 Shipment of Personal and Household	5,438,766.00	0	2,208,400.00	0
2210400 Foreign Travel and Subsistence, and	730,941,927.70	0	694,795,163.10	0
2210502 Publishing & Printing Services	1,557,746.90	0	46,566.00	0
2210503 Subscriptions to Newspapers, Magazines	72,533.00	0	185,880.00	0
2210505 Trade Shows and Exhibitions	38,819.00	0	47,020.00	0
2210506 Purchase of Curios	0	0	0	0
2210500 Printing , Advertising and Information	1,669,098.90	0	279,466.00	0

2210603 Rents and Rates - Non-Residential	61,427,247.40	0	27,198,433.25	0
2210604 Hire of Transport, Equipment	134,100.00	0	175,000.00	0
2210600 Rentals of Produced Assets	61,561,347.40	0	27,373,433.25	0
2210701 Travel Allowance	947,337.00	0	2,428,190.00	0
2210702 Remuneration of Instructors and Contract	383,385.00	0	196,000.00	0
2210703 Production and Printing of Training	499,300.00	0	300,300.00	0
2210704 Hire of Training Facilities and Equipment	615,054.00	0	41,690.00	0
2210706 Book Allowance	453,786.00	0	271,250.00	0
2210707 Project Allowance	4,568.00	0	0	0
2210708 Trainer Allowance	1,400.00	0	0	0
2210709 Research Allowance	0	0	0	0
2210710 Accommodation Allowance	1,172,857.00	0	442,600.00	0
2210711 Tuition Fees Allowance	4,838,495.00	0	978,000.00	0
2210700 Training Expenses	8,916,182.00	0	4,658,030.00	0
2210801 Catering Services (receptions),	783,156.35	0	1,801,828.00	0
2210802 Boards, Committees, Conferences and	32,724,733.00	0	2,131,858.00	0
2210803 State Hospitality Costs	10,900.00	0	0	0
2210805 National Celebrations	124,575.00	0	60,000.00	0
2210807 Medals, Awards and Honors	51,809,735.00	0	107,308,082.20	0
2210808 Purchase of Coffins	5,000.00	0	4,000.00	0
2210800 Hospitality Supplies and Servi	85,458,099.35	0	111,305,768.20	0
2211001 Medical Drugs	687,974.00	0	0	0
2211004 Fungicides, Insecticides and Sprays	813,412.00	0	404,679.00	0
2211006 Purchase of Workshop Tools, Spares and	15,724,536.00	0	18,972,591.20	0
2211009 Education and Library Supplies	8,634,188.00	0	3,202,027.00	0
2211011 Purchase/Production of Photographic and	275,850.00	0	42,500.00	0
2211016 Purchase of Uniforms and Clothing - Staff	31,990,910.95	0	1,916,200.00	0
2211018 Purchase of Uniforms and Clothing -	0	0	7,080,859.00	0
2211020 Uniform and Clothing Allowances	42,494.00	0	0	0
2211023 Supplies for Production	2,609,800.00	0	1,112,000.00	0
2211000 Specialised Materials and Supp	60,779,164.95	0	32,730,856.20	0
2211101 General Office Supplies (papers, pencils,	5,141,535.00	0	1,523,999.00	0
2211102 Supplies and Accessories for Computers	3,650,392.00	0	904,528.60	0
2211103 Sanitary and Cleaning Materials, Supplies	777,580.00	0	541,445.00	0
2211100 Office and General Supplies and Services	9,569,507.00	0	2,969,972.60	0
2211201 Refined Fuels and Lubricants for	7,785,497.00	0	5,359,333.35	0
2211200 Fuel Oil and Lubricants	7,785,497.00	0	5,359,333.35	0
2211305 Contracted Guards and Cleaning	3,858,525.20	0	3,868,565.40	0
2211306 Membership Fees, Dues and	257,300.00	0	245,700.00	0
2211310 Contracted Professional Services	9,975,466.00	0	700,700.00	0
2211320 Temporary Committee Expenses	0	0	0	0
2211334 Sports Allowance	0	0	36,864,447.00	0
2211399 Other Operating Expenses - Oth	0	0	246,947,297.90	0
2211300 Other Operating Expenses	14,091,291.20	0	288,626,710.30	0
2210000 Goods and Services	1,157,947,436.60	0	1,337,741,421.85	0
2220101 Maintenance Expenses - Motor Vehicles	5,884,294.95	0	4,256,728.25	0
2220100 Routine Maintenance - Vehicles	5,884,294.95	0	4,256,728.25	0
2220202 Maintenance of Office Furniture and	104,000.00	0	53,209.35	0
2220205 Maintenance of Buildings and Stations --	74,900.00	0	0	0
2220210 Maintenance of Computers, Software,	204,550.00	0	14,000.00	0
2220212 Maintenance of Communications	890,248.20	0	0	0
2220200 Routine Maintenance - Other Assets	1,273,698.20	0	67,209.35	0
2220000 Routine Maintenance	7,157,993.15	0	4,323,937.60	0
2620141 International Organizations	0	0	17,698,400.00	0
2620100 Membership Fees and Dues and	0	0	17,698,400.00	0
2620000 Grants and Other Transfers to	0	0	17,698,400.00	0
2630101 Current Grants to Semi-Autonomous	2,141,969,629.00	0	970,449,194.00	0
2630100 Current Grants to Government Agencies	2,141,969,629.00	0	970,449,194.00	0
2630201 Capital Grants to Semi-Autonomous	669,600,000.00	0	468,729,672.50	0
2630200 Capital Grants to Government Agencies	669,600,000.00	0	468,729,672.50	0
2630000 Grants & Transfer To Other Govt. Units	2,811,569,629.00	0	1,439,178,866.50	0
2710102 Gratuity - Civil Servants	0	0	20,540,178.00	0
2710100 Government Pension and Retirement	0	0	20,540,178.00	0
2710000 Social Security Benefits	0	0	20,540,178.00	0
3110302 Refurbishment of Non-Residential	2,000,000.00	0	0	0
3110300 Refurbishment of Buildings	2,000,000.00	0	0	0
3110701 Purchase of Motor Vehicles	7,480,000.00	0	0	0
3110700 Purchase of Vehicles and Other	7,480,000.00	0	0	0

3111001 Purchase of Office Furniture and Fittings	1,306,673.00	0	0	0
3111002 Purchase of Computers, Printers and	0	0	0	0
3111000 Purchase of Office Furniture and General	1,306,673.00	0	0	0
3111109 Purchase of Educational Aids and	91,200.00	0	0	0
3111111 Purchase of ICT Networking and	0	0	0	0
3111112 Purchase of Software	0	0	0	0
3111100 Purchase of Specialised Plant,	91,200.00	0	0	0
3111504 Other Infrastructure and Civil Works	0	0	1,812,044,123.95	0
3111500 Rehabilitation of Civil Works	0	0	1,812,044,123.95	0
3110000 Acquisition of Fixed Capital Assets	10,877,873.00	0	1,812,044,123.95	0
6530101 Ministry HQ Recurrent Bank A/C	452,714,212.00	0	0	0
6530100 Recurrent Bank Accounts	452,714,212.00	0	0	0
6530000 Recurrent Bank Accounts	452,714,212.00	0	0	0
6540101 Ministry HQ Development Bank A	209,800,000.00	0	0	0
6540100 Development Bank Accounts	209,800,000.00	0	0	0
6540000 Development Bank Accounts	209,800,000.00	0	0	0
6580101 Cash	5,902,802,533.50	0	2,688,290,165.00	0
6580102 Cash at Hand - imprest	1,400,000.00	0	1,400,000.00	0
6580104 Cash in Transit	14,010,518,870.55	0	7,701,459,253.30	0
6580100 Cash in Hand	19,914,721,404.05	0	10,391,149,418.30	0
6580000 Cash in Hand	19,914,721,404.05	0	10,391,149,418.30	0
6710103 Salary advance	91,153.00	0	17,753.00	0
6710100 Debtors & Advances - Employees	91,153.00	0	17,753.00	0
6710000 Domestic Debtors & Advances	91,153.00	0	17,753.00	0
6740101 Prepayment	0	13,478.00	0	0
6740102 R/D Cheques	66,864,931.45	0	0	0
6740103 Loss of Cash	0	0	0	0
6740100 Other Debtors & Pre-payments	66,864,931.45	13,478.00	0	0
6740000 Other Debtors & Pre-payments	66,864,931.45	13,478.00	0	0
6760101 Standing Imprests	353,824.00	0	0	10,000.00
6760103 Temporary Imprests	15,118,433.60	0	0	5,284,087.00
6760100 Imprests	15,472,257.60	0	0	5,294,087.00
6760000 Government Imprests	15,472,257.60	0	0	5,294,087.00
6780101 General Suspense A/C	0	0	0	0
6780111 Salary Advance Recovery	0	15,294.00	0	15,294.00
6780100 Suspense & Clearance Account	0	15,294.00	0	15,294.00
6780000 Suspense & Clearance Account	0	15,294.00	0	15,294.00
7310101 General Deposits	0	6,617,369,191.60	5,057,911.00	0
7310100 General Deposits Items	0	6,617,369,191.60	5,057,911.00	0
7310000 Deposits	0	6,617,369,191.60	5,057,911.00	0
7320006 NSSF	0	0	0	0
7320007 Co-operatives	0	0	0	0
7320008 Insurances	0	0	0	0
7320012 Staff Welfare Associations	7,200.00	0	0	0
7320000 Other Liabilities	7,200.00	0	0	0
7320101 PAYE	0	9,306,439.90	0	0
7320102 NHIF	0	410,100.00	0	0
7320103 House Rent	0	101,000.00	0	0
7320106 NSSF	0	600	0	0
7320107 Co-operatives	0	5,448,707.60	0	0
7320108 Insurances	0	282,112.15	0	0
7320109 Hire Purchases	1,639.30	0	0	0
7320111 WCPS	0	295,495.00	0	0
7320112 Staff Welfare Associations	2,849,671.00	0	0	0
7320113 HELB Deductions	0	6,930.00	0	0
7320114 Union Dues	0	0	0	0
7320115 Save As You Earn (SAYE)	0	0	0	0
7320116 Mortgages / Bank Loans	0	2,606,813.05	0	0
7320117 Govt. Liability Attachments	0	7,101.50	0	0
7320119 RTD Salary - held for officer	0	0	0	0
7320121 Salary Overpayment Refunds	0	0	0	0
7320123 Civil Service Housing Fund	79,853.00	0	0	0
7320124 3% Commission on Deductions	6,513.65	0	0	0
7320199 Salary Control Account	0	10,851,341.25	2,155,363.80	0
7320100 Salary Deductions	2,937,676.95	29,316,640.45	2,155,363.80	0
7320201 Contractors Retention Money	226,933,811.00	0	172,452,601.00	0
7320200 Other General Liabilities	226,933,811.00	0	172,452,601.00	0
7320402 Vat Withholding Tax	2,395.40	0	0	0

7320400 Withholding Taxes	2,395.40	0	0	0
7320000 Other Liabilities	229,881,083.35	29,316,640.45	174,607,964.80	0
7380101 General Withholding Tax	0	45,224.75	0	0
7380100	0	45,224.75	0	0
7380000 Withholding Taxes	0	45,224.75	0	0
7390103 AP Liabilities	12,990,754,623.60	0	4,827,612,710.25	0
7390100 System Required Liabilities	12,990,754,623.60	0	4,827,612,710.25	0
7399999 Cash Clearing A/c	0	20,609,656,914.25	0	15,492,083,565.65
7399900	0	20,609,656,914.25	0	15,492,083,565.65
7390000 System Required Liabilities A/cs	12,990,754,623.60	20,609,656,914.25	4,827,612,710.25	15,492,083,565.65
9910101 Provision for Encumbrance	0	2,052,280.00	0	0
9910100 General Provisions	0	2,052,280.00	0	0
9910201 Exchequer Releases/ Provisioning	0	13,060,431,596.00	0	10,258,152,683.00
9910200 Exchequer Provisions	0	13,060,431,596.00	0	10,258,152,683.00
9910000 Provisions	0	13,060,431,596.00	0	10,258,152,683.00
9990401 Opening Balance - Deposits	96,519,430.55	0	96,519,430.55	0
9990400 Opening Balance - Deposits	96,519,430.55	0	96,519,430.55	0
9999999 Consolidated Fund	10,260,580,441.75	0	5,496,193,882.30	0
9999900	10,260,580,441.75	0	5,496,193,882.30	0
9990000 Opening Balance Reserves	10,357,099,872.30	0	5,592,713,312.85	0
Total	48,428,905,688.55	48,428,905,688.55	25,795,966,983.65	25,795,966,983.65

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

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



**MINISTRY OF SPORTS CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
BANK RECONCILIATION STATEMENT
DEVELOPMENT ACCOUNT 2018/2019 FINANCIAL YEAR**

AS AT 30TH JUNE 2019 STATION D 1132

Balance as per Bank Certificate

LESS: -

Payments in cash Book not yet
recorded in Bank Statement

LESS: -

Receipts in Bank statement not yet
recorded in Cashbook

ADD: -

Payments in Bank statement not yet
recorded in Cashbook

ADD: -

Receipts in cash Book not yet

recorded in Bank Statement

Cashbook Balance

		-
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	

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

**SIMION K. SANG
FOR: PRINCIPAL SECRETARY**

DATE.....15/8/19.....



**MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
BANK RECONCILIATION STATEMENT
RECCURRENT ACCOUNT 2018/2019 FINANCIAL YEAR**

AS AT 30TH JUNE 2019 STATION R 1132

Balance as per Bank Certificate		202,144,551.50
LESS: - Payments in cash Book not yet Recorded in Bank Statement	(895,828,343.20)	
LESS: - Receipts in Bank statement not yet recorded in Cashbook	(1,065,500.00)	
ADD: - Payments in Bank statement not yet recorded in Cashbook	3,143,055.45	(896,893,843.20)
ADD: - Receipts in cash Book not yet recorded in Bank Statement	692,792,542.25	695,935,597.70
Cashbook Balance		1,186,306.00

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

**SIMON SANG
FOR: PRINCIPAL SECRETARY.**

DATE..... 15/8/19



**MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS DEVELOPMENT
BANK RECONCILIATION STATEMENT
DEPOSIT ACCOUNT 2018/2019 FINANCIAL YEAR**

AS AT 30TH JUNE 2019 STATION E 1132

Balance as per Bank Certificate		170,341,472.40
LESS: - Payments in cash Book not yet recorded in Bank Statement	0.00	
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	203,122,355.05	203,122,355.05
Cashbook Balance		373,463,827.45

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

**SIMION SANG
FOR: PRINCIPAL SECRETARY.**

DATE.....15/8/19.....



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

AS AT 30TH JUNE 2019

Balance as per Bank Certificate		6,746,892,386.00
LESS: - Payments in cash Book not yet recorded in Bank Statement	0.00	
LESS: - Receipts in Bank statement not yet recorded in Cashbook	(39,936,608.00)	
ADD: - Payments in Bank statement not yet recorded in Cashbook	-	(39,936,608.00)
ADD: - Receipts in cash Book not yet recorded in Bank Statement	-	-
Cashbook Balance		6,706,955,778.00

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

**SIMION SANG
FOR: PRINCIPAL SECRETARY.**

DATE 15/8/19



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1132-State Department For Sports Development

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	8,109,586,819.00	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	2,763,676,640.00	4,768,788,683.00
Transfers from Other Government Entities	5	0	0
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Proceeds from Sales of Assets	8	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	418,250.00	40,421,354.00
TOTAL RECEIPTS		10,873,681,709.00	4,809,210,037.00
PAYMENTS			
Compensation of Employees	12	203,953,219.45	173,280,985.55
Use of goods and Services	13	1,165,105,429.75	1,342,065,359.45
Subsidies	14	0	0
Transfers to Other Government Units	15	2,811,569,629.00	1,439,178,866.50
Other Grants and Transfers	16	0	17,698,400.00
Social Security Benefits	17	0	20,540,178.00
Acquisition of Assets	18	10,877,873.00	1,812,044,123.95
Finance Costs, including Loan Interest	19	0	0
Repayment of Principal on Domestic and	20	0	0
Other payments	21	0	0
TOTAL PAYMENTS		4,191,506,151.70	4,804,807,913.45
SURPLUS/DEFICIT		6,682,175,558.30	4,450,124.00

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

Printed on: 16-JAN-2020 14:24

Printed by : MUTWIRIO

Page 1 of 1



Statement of Financial Position

Entity: 1132-State Department For Sports Development

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	7,105,350,072.00	189,868,910.00
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		7,105,350,072.00	189,868,910.00
Accounts Receivables - Outstanding Imprest	23	1,066,705.00	20,774,079.00
TOTAL FINANCIAL ASSETS		7,106,416,777.00	210,642,898.00
Financial Liabilities			
Accounts Payables - Deposits	24	373,463,827.00	177,510,512.00
NET FINANCIAL ASSETS		6,732,952,950.00	33,132,478.00
REPRESENTED BY			
Fund Balance b/fwd	25	33,132,478.00	29,539,398.00
Prior Year Adjustment	26	(20,653,785.00)	(857,044.00)
Surplus/Deficit for the Year		6,682,175,558.00	4,450,124.00
NET FINANCIAL POSITION		6,732,952,950.00	33,132,478.00

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____



STATEMENT OF CASH FLOW

Entity: 1132-State Department For Sports Development

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	8,109,586,819.00	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	2,763,676,640.00	4,768,788,683.00
Transfers from Other Government Entities	5	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	418,250.00	40,421,354.00
Payments for Operating Expenses			
Compensation of Employees	12	203,953,219.45	173,280,985.55
Use of goods and Services	13	1,165,105,429.75	1,342,065,359.45
Subsidies	14	0	0
Transfers to Other Government Units	15	2,811,569,629.00	1,439,178,866.50
Other Grants and Transfers	16	0	17,698,400.00
Social Security Benefits	17	0	20,540,178.00
Finance Costs, including Loan Interest	19	0	0
Other payments	21	0	0
Adjusted for :			
Adjustments during the year		20,653,785.00	85,744.00
Prior year adjustments		0	0
Net Cash From Operating Activities	A	6,888,060,336.00	1,015,667,146.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0	0
Acquisition of Assets	18	10,877,873.00	1,812,044,123.95
Net Cash Flow From Investing Activities	B	-10,877,873.00	-1,812,044,123.95
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Repayment of Principal on Domestic and	20	0	0
Net Cash Flow From Financing Activities	C	0	0
NET INCREASE IN CASH AND CASH	A+B+C	6,915,481,163.00	-796,376,978.00
Cash and Cash Equivalent at BEGINNING		189,868,910.00	986,245,888.00
Cash and Cash Equivalent at END of The	22A+22B	7,105,350,073.00	189,868,910.00

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1132-State Department For Sports Develo

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	1,100,000,000.00	0
Taxes on Payroll and Workforce	1120000	0	0
Taxes on Property	1130000	0	0
Taxes on Goods and Services	1140000	7,009,586,819.00	0
Taxes on International Trade and Transactions	1150000	0	0
Other Taxes (not elsewhere classified)	1160000	0	0
TOTAL		8,109,586,819.00	0

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0	0
NHIF Health Insurance Contributions	1210200	0	0
Contributions from Govt. Employees for Social &	1210300	0	0
TOTAL		0	0

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0	0
Grants from International Organisations	1320000	0	0
TOTAL		0	0

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	2,763,676,640.00	4,768,788,683.00
TOTAL		2,763,676,640.00	4,768,788,683.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt	1330100	0	0
Grants Received from General Govt units by Local	1330200	0	0
Grants to Fund Accounts from Central Govt Budget	1330300	0	0
Grants to other General Govt units from General Govt	1330400	0	0
TOTAL		0	0

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0	0
Borrowing from Monetary Authorities (Central Bank)	5110200	0	0
Other Domestic Depository Corporations (Commercial)	5110300	0	0
Borrowing from Other Domestic Financial Institutions	5110400	0	0
Borrowing from Other Domestic Creditors	5110500	0	0
TOTAL		0	0

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0	0
Foreign Borrowing-Direct Payments	5120200	0	0
Foreign Currency and Foreign Deposits	5120300	0	0
Other Foreign Accounts Payable	5120400	0	0
TOTAL		0	0

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to	3510100	0	0
Receipts from the Sale of Buildings	3510200	0	0
Receipts from sale of other st	3510300	0	0
Receipts from sale of other st	3510400	0	0
Receipts from the Sale of Vehicles and Transport	3510500	0	0
Receipts from the Sale of Vehicles and Transport	3510600	0	0
Receipts from the Sale of Plant Machinery and	3510700	0	0
Receipts from the Sale Plant Machinery and	3510800	0	0
Receipts from Sale of Certified Seeds and Breeding	3510900	0	0
Receipts from Sale of Certified Seeds and Breeding	3511000	0	0
Receipts from the Sale of Strategic Reserves Stocks	3520100	0	0
Receipts from the Sale of Other Inventories, Stocks,	3520200	0	0
Receipts from the Sale of Inventories, Stocks and	3520300	0	0
Receipts from the Sale of Land	3540100	0	0
Receipts from the Sale of Other Naturally Occurring	3540200	0	0
Receipts from the Sale of Intangible Non-Produced	3540300	0	0
Receipts from the Sale of Non-Produced Assets	3540400	0	0
Repayments from Loans to Government Agencies	4510100	0	0
Loans to Non-Financial Public Enterprises	4510200	0	0
Loans to Financial Institutions	4510300	0	0
Repayments from Domestic Loans to Individuals and	4510400	0	0
Repayments from lending to Foreign Govts.	4520100	0	0
Repayments from lending to International Orgns.	4520200	0	0
Repayments from lending to Foreign Non - Financial	4520300	0	0
Repayments from Other Foreign Lending	4520400	0	0
Sales and Disposals of Equity Holdings in Domestic	4530100	0	0
Sales and Disposals of Equity Holdings in Domestic	4530200	0	0
Sales and Disposals of Other Equity Holdings	4530300	0	0
Sales and Disposals of Equity Holdings in Foreign	4530400	0	0
Sales and Disposals of Equity Holdings in Foreign	4530500	0	0
Redemption/ Disposal of Other Financial Assets	4530600	0	0
Refund of Bonds paid as Deposits for Guarantees	4530700	0	0
TOTAL		0	0

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0	0
Reimbursement of Audit Fees	4540102	0	0
Reimbursement on Messing Charges (UNICEF)	4540103	0	0
Reimbursement from World Bank - ECD	4540104	0	0
Reimbursement from Individuals and Private	4540105	0	0
Reimbursement from Local Government Authorities	4540106	0	0
Reimbursement from Statutory Organizations	4540107	0	0
Reimbursement within Central Government	4540108	0	0
Reimbursement Using Bonds	4540109	0	0
Reimbursements and Refunds - Other (Budget)	4540199	0	0
TOTAL		0	0

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0	0
Returns of Equity Holdings	4610000	0	0
TOTAL		0	0

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0	0
Profits and Dividends	1410200	0	0
Withdrawals from Income of Quasi-corporations	1410300	0	0
Rents on land, houses and buildings	1410400	0	0
Other Property Income collected as AIA	1410500	0	0
	1415000	0	0
Sales of Market Establishment	1420100	0	0
Administrative Fees and Charges	1420200	0	0
Administrative Fees and Charges collected as AIA	1420300	0	40,135,354.00
Incidental Sales by Non-Market Establishments	1420400	0	0
Incidental Sales by Non-Market Establishments	1420500	0	0
Receipts from Sale of Incidental Goods	1420600	418,250.00	286,000.00
Fines, Penalties, Forfeitures and other Charges	1430100	0	0
Current Grants from International NGOs paid through	1440100	0	0
Capital Grants from International NGOs paid through	1440200	0	0
Current Grants from International NGOs collected as	1440300	0	0
Capital Grants from International NGOs collected as	1440400	0	0
Other Voluntary Transfers for Current purposes	1440500	0	0
Other Voluntary Transfers for Capital purposes	1440600	0	0
Paid to Exchequer	1450100	0	0
Receipts Not Classified Elsewhere	1450200	0	0
	1510200	0	0
	1510300	0	0
	1520100	0	0
Business Permits	1520200	0	0
Cesses	1520300	0	0
Poll Rates	1520400	0	0
Plot Rents	1520500	0	0
Other Local Levies	1520600	0	0
Administrative Services Fees	1530100	0	0
Various Fees	1530200	0	0
Council'S Natural Resources Exploitation	1530300	0	0
Sales Of Council Assets	1530400	0	0
Lease / Rental Of Council'S Infrastructure Assets	1530500	0	0
Other Miscellaneous Revenues	1530600	0	0
Other Miscellaneous Revenues	1540100	0	0

Insurance Claims Recovery	1540200	0	0
Medium Term Loans (1-3 Yr Repayment)	1540300	0	0
Long Term Loans (Over 3 Yr Rpayment)	1540400	0	0
Transfers From Reserve Funds	1540500	0	0
Donations	1540600	0	0
Fund Raising Events	1540700	0	0
Other Revenues From Financial Assets Loan	1540800	0	0
	1541000	0	0
Market/Trade Centre Fee	1550100	0	0
Vehicle Parking Fees	1550200	0	0
Housing	1560100	0	0
Social Premises Use Charges	1560200	0	0
School Fees	1570100	0	0
Other Education-Related Fees	1570200	0	0
Other Education Revenues	1570300	0	0
Public Health Services	1580100	0	0
Public Health Facilities Operations	1580200	0	0
Environment & Conservancy Administration	1580300	0	0
Slaughter Houses Administration	1580400	0	0
Water Supply Administration	1580500	0	0
Sewerage Administration	1580600	0	0
Other Health & Sanitation Revenues	1580700	0	0
Technical Services Fees	1590100	0	0
External Services Fees	1590200	0	0
	1930100	0	0
System Required Revenue A/cs	1990100	0	0
TOTAL		418,250.00	40,421,354.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	121,778,353.70	99,648,300.20
Basic Wages - Temporary Employees	2110200	71,999.70	0
Personal Allowances paid as part of Salary	2110300	82,102,866.05	73,632,685.35
Personal Allowances paid as Reimbursements	2110400	0	0
Personal Allowances provided in Kind	2110500	0	0
Employer Contributions to Compulsory National Social	2120100	0	0
Employer Contributions to Compulsory Health	2120200	0	0
Social Benefit Schemes Outside Government	2120300	0	0
TOTAL		203,953,219.45	173,280,985.55

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	33,354,287.00	25,244,384.00
Communication, Supplies and Services	2210200	4,279,888.75	1,663,740.35
Domestic Travel and Subsistence, and Other	2210300	139,541,145.35	142,734,564.50
Foreign Travel and Subsistence, and other	2210400	730,941,927.70	694,795,163.10
Printing, Advertising and Information Supplies and	2210500	1,669,098.90	279,466.00
Rentals of Produced Assets	2210600	61,561,347.40	27,373,433.25
Training Expenses	2210700	8,916,182.00	4,658,030.00
Hospitality Supplies and Servi	2210800	85,458,099.35	111,305,768.20
Insurance Costs	2210900	0	0
Specialised Materials and Supp	2211000	60,779,164.95	32,730,856.20
Office and General Supplies and Services	2211100	9,569,507.00	2,969,972.60
Fuel Oil and Lubricants	2211200	7,785,497.00	5,359,333.35
Other Operating Expenses	2211300	14,091,291.20	288,626,710.30
Routine Maintenance - Vehicles	2220100	5,884,294.95	4,256,728.25
Routine Maintenance - Other Assets	2220200	1,273,698.20	67,209.35
Exchange Rate Losses	2230100	0	0
TOTAL		1,165,105,429.75	1,342,065,359.45

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0	0
Subsidies to Private Enterprises	2520000	0	0
TOTAL		0	0

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other	2630100	2,141,969,629.00	970,449,194.00
Capital Grants to Government Agencies and other	2630200	669,600,000.00	468,729,672.50
Other Current Transfers, Grants and Subsidies	2640400	0	0
Other Capital Grants and Trans	2640500	0	0
TOTAL		2,811,569,629.00	1,439,178,866.50

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0	0
Membership Fees and Dues and Subscriptions to	2620100	0	17,698,400.00
Membership Fees and Dues and Subscriptions to	2620200	0	0
Scholarships and other Educational Benefits	2640100	0	0
Emergency Relief and Refugee Assistance	2640200	0	0
Grants to Small Businesses, Cooperatives, and Self	2640300	0	0
	2649900	0	0
TOTAL		0	17,698,400.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0	20,540,178.00
Social Security Benefits	2710200	0	0
Employer Social Benefits	2710300	0	0
Refund of Pension to UK Government	2720100	0	0
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0	0
TOTAL		0	20,540,178.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0	0
Construction of Building	3110200	0	0
Refurbishment of Buildings	3110300	2,000,000.00	0
Construction of Roads	3110400	0	0
Construction and Civil Works	3110500	0	0
Overhaul and Refurbishment of Construction and Civil	3110600	0	0
Purchase of Vehicles and Other Transport Equipment	3110700	7,480,000.00	0
Overhaul of Vehicles and Other Transport Equipment	3110800	0	0
Purchase of Household Furniture and Institutional	3110900	0	0
Purchase of Office Furniture and General Equipment	3111000	1,306,673.00	0
Purchase of Specialised Plant, Equipment and	3111100	91,200.00	0
Rehabilitation and Renovation of Plant, Machinery	3111200	0	0

Purchase of Certified Seeds, Breeding Stock and Live	3111300	0	0
Research, Feasibility Studies, Project Preparation and	3111400	0	0
Rehabilitation of Civil Works	3111500	0	1,812,044,123.95
Purchase of Specialised Plant	3112200	0	0
Acquisition of Strategic Stocks	3120100	0	0
Acquisition of Other Inventori	3120200	0	0
Acquisition of Land	3130100	0	0
Acquisition of Other Intangible Assets	3130200	0	0
Domestic Lending and On-lending	4110000	0	0
Domestic Equity Participation	4120000	0	0
Other Domestic Accounts Receivable	4130000	0	0
Foreign Lending and On- Lending	4140000	0	0
Foreign Equity Participation	4150000	0	0
Other Foreign Accounts Receivable	4160000	0	0
TOTAL		10,877,873.00	1,812,044,123.95

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0	0
Interest Payments on Guaranteed Debt	2410200	0	0
Interest on Domestic Borrowing	2420000	0	0
Interest on Borrowing From Other Government Units	2430000	0	0
TOTAL		0	0

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General	5510100	0	0
Repayments on Borrowings from Monetary Authorities	5510200	0	0
Repayments on Borrowings from Other Domestic	5510300	0	0
Repayments on Borrowings from Other Domestic	5510400	0	0
Repayments on Borrowings from Other Domestic	5510500	0	0
Principal Repayments on Foreign Borrowing	5510600	0	0
Principal Repayments on Guaranteed Debt Taken	5520000	0	0
Principal Repayments on Guaranteed Domestic Debt	5520100	0	0
Principal Repayments on Guaranteed Foreign Debt	5520200	0	0
Repayments on Borrowings from Other Domestic	5610000	0	0
Repayments on Borrowings from Other Domestic	5610500	0	0
	5620000	0	0
Repayments on Borrowings from Other Domestic	5620100	0	0
TOTAL		0	0

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0	0
Civil Contingency Reserves	2810200	0	0
Capital Transfer to Non Financial Public Enterprises	2820100	0	0
Capital Transfer to Public Financial Institutions and	2820200	0	0
Capital Transfer to Private Non-Financial Enterprises	2820300	0	0
System Required Expenses	2990100	0	0
	2999900	0	0
TOTAL		0	0

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0	0
Treasury Bank Accounts (Exchequer and CRF)	6520000	0	0
Recurrent Bank Accounts	6530000	1,186,306.00	0
Development Bank Accounts	6550000	6,726,955,778.00	0
Deposit Bank Account	6550000	373,463,827.00	0
Project Specific Bank Accounts	6570000	3,744,161	0
Foreign Currency and Foreign D	6590101	0	0
TOTAL		7,105,350,072.00	0

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0	0
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	17,753.00	17,753.00
Debtors & Advances - Govt Owne	6720000	0	0
Foreign Debtors & Advances	6730000	0	0
Other Debtors & Pre-payments	6740000	0.00	0
Government Imprests	6760000	946,410.00	5,294,087.00
Agency Accounts	6770000	0	0
Suspense & Clearance Account	6780000	102,541.00	15,294.00
Other Current Assets (System r	6790000	0	0
TOTAL		1,066,704.00	5,327,134.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	183,475,001.00	172,452,601.00
Deposits	7310000	189,988,827.00	5,057,911.00
Withholding Taxes	7380000	0.00	0
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		373,463,828.00	177,510,512.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	189,868,910.00	985,797,562.00
Opening Balance Cash	22B	0.00	448,326.00
Opening Balance Receivables - Imprest and	23	20,774,079.00	21,631,123.00
Opening Balance - Deposits	24	-177,510,512.00	-978,337,613.00
TOTAL		33,132,477.00	29,539,398.00

26.PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0	0
Exchequer Provisions	9910200	(20,653,785.00)	0
TOTAL		(20,653,785.00)	0



Budget Execution by Programmes and Economic Classification

Entity: 1132-State Department For Sports Development

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	0	0
	2210000	Goods and Services	0	0	0
901000000		Sports	11,300,200,541.00	4,147,917,877.70	7,152,282,663.30
	2110000	Wages and Salary Contributions	204,610,000.00	203,953,219.45	656,780.55
	2210000	Goods and Services	1,181,138,959.00	1,152,961,436.60	28,177,522.40
	2220000	Routine Maintenance	7,618,877.00	7,157,993.15	460,883.85
	2620000	Grants and Other Transfers to International	0	0	0
	2630000	Grants & Transfer To Other Govt. Units	9,890,491,594.00	2,811,569,629.00	7,078,921,965.00
	2710000	Social Security Benefits	0	0	0
	3110000	Acquisition of Fixed Capital Assets	16,341,111.00	10,877,873.00	5,463,238.00
905000000		General Administration, Planning and Support	0	0	0
	2110000	Wages and Salary Contributions	0	0	0
	2210000	Goods and Services	0	0	0
	2220000	Routine Maintenance	0	0	0
	2630000	Grants & Transfer To Other Govt. Units	0	0	0
	2710000	Social Security Benefits	0	0	0
	3110000	Acquisition of Fixed Capital Assets	0	0	0
		Grand Total	11,300,200,541.00	4,191,506,152.00	7,108,694,389.00

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

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



Budget Execution by Heads and Programmes

Entity: 1132-State Department For Sports Development

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
0		Default Value (Non- Departmental)	0	0	0
		0 Default - Non Programmatic	0	0	0
1132000100			263,049,918.00	260,074,712.50	2,975,205.50
	901000000	Sports	263,049,918.00	260,074,712.50	2,975,205.50
	905000000	General Administration, Planning and Support	0	0	0
1132000200			43,464,960.00	43,464,960.00	0
	901000000	Sports	43,464,960.00	43,464,960.00	0
1132000300			108,698,907.00	103,725,804.05	4,973,102.95
	901000000	Sports	108,698,907.00	103,725,804.05	4,973,102.95
1132000400			84,746,970.00	84,746,969.50	0.5
	901000000	Sports	84,746,970.00	84,746,969.50	0.5
1132000500			1,317,726,190.00	1,296,352,600.80	21,373,589.20
	901000000	Sports	1,317,726,190.00	1,296,352,600.80	21,373,589.20
	905000000	General Administration, Planning and Support	0	0	0
1132000600			10,191,036.00	10,062,229.85	128,806.15
	901000000	Sports	10,191,036.00	10,062,229.85	128,806.15
	905000000	General Administration, Planning and Support	0	0	0
1132000700			252,322,560.00	252,322,560.00	0
	901000000	Sports	252,322,560.00	252,322,560.00	0
	905000000	General Administration, Planning and Support	0	0	0
1132000800			0	0	0
	901000000	Sports	0	0	0
1132000900			8,525,000,000.00	1,471,156,315.00	7,053,843,685.00
	901000000	Sports	8,525,000,000.00	1,471,156,315.00	7,053,843,685.00
1132100100			200,000,000.00	200,000,000.00	0
	901000000	Sports	200,000,000.00	200,000,000.00	0
1132100200			69,600,000.00	49,600,000.00	20,000,000.00
	901000000	Sports	69,600,000.00	49,600,000.00	20,000,000.00
1132100300			5,400,000.00	0	5,400,000.00
	901000000	Sports	5,400,000.00	0	5,400,000.00
1132100400			0	0	0
	901000000	Sports	0	0	0
1132100500			250,000,000.00	250,000,000.00	0

	901000000	Sports	250,000,000.00	0	250,000,000.00	0
1132100700			0	0		0
	901000000	Sports	0	0		0
1132100800			0	0		0
	901000000	Sports	0	0		0
1132100900			0	0		0
	901000000	Sports	0	0		0
1132101000			150,000,000.00	150,000,000.00		0
	901000000	Sports	150,000,000.00	150,000,000.00		0
1132101100			20,000,000.00	20,000,000.00		0
	901000000	Sports	20,000,000.00	20,000,000.00		0
		Grand Total	11,300,200,541.00	4,191,506,152.00		7,108,694,389.00

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1132-State Department For Sports Development

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
	0	Default - Non Programmatic	0	0	0
	0	Default - Non Programmatic	0	0	0
901000000		Sports	11,300,200,541.00	4,191,506,152.00	7,108,694,389.00
	901010000	Sports Training and competitions	8,902,563,867.00	1,795,376,749.05	7,107,187,117.95
	901020000	Development and Management of Sports Facilities	1,872,073,160.00	1,830,135,026.30	41,938,133.70
	901030000		525,563,514.00	522,406,102.35	3,157,411.65
905000000		General Administration, Planning and Support	0	0	0
	905010000	General Administration, Planning and Support Services	0	0	0
		Grand Total	11,300,200,541.00	4,191,506,152.00	7,108,694,389.00

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____