


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

| | |
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|  THE NATIONAL ASSEMBLY OF | |
| DATE: | 15 FEB 2022 The sd day |
| TABLED BY: | LDM |
| CLERK AT THE TABLE: | |

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR SPORTS

**FOR THE YEAR ENDED
30 JUNE, 2021**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

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MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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
Annual Report and Financial Statements
For the year ended 30, June 2021.



| Table of Contents | Page |
|---|------|
| 1. KEY STATE DEPARTMENT FOR SPORTS INFORMATION AND MANAGEMENT | 1 |
| 2. FORWARD BY THE CABINET SECRETARY | 14 |
| 3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES | 20 |
| 4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING | 39 |
| 5. STATEMENT OF MANAGEMENT RESPONSIBILITIES | 44 |
| 6. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR SPORTS 46 | |
| 7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2021 | 47 |
| 8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 TH JUNE 2021 | 48 |
| 9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 TH JUNE 2021 | 49 |
| 10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED | 50 |
| 11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT | 51 |
| 12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT | 52 |
| 13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES | 53 |
| 14. SIGNIFICANT ACCOUNTING POLICIES | 54 |
| 15. NOTES TO THE FINANCIAL STATEMENTS | 61 |
| 16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS | 67 |
| ANNEXES | 72 |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

1. KEY STATE DEPARTMENT FOR SPORTS INFORMATION AND MANAGEMENT

(a) Background information

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

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

1.1 Vision and Mission of the State Department

i. Vision

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.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

1.3 Mandate of the State Department

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

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

1.4 Core Functions

Arising from its Mandate, the core functions are:

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

1.5 Core Values

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

(b) Key Management

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

- The Sports Commissioner's & Sports Registrar's Departments;
- The Anti-Doping Agency of Kenya;
- The Kenya Sports Academy;
- Sports Kenya and;
- The Sports, Arts and Social Development Fund.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2021 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, State Department for Sports | Hon. Simon K. Kachapin, CBS |
| 3. | Principal Secretary, State Department for Sports | Mr. Joe R. Okudo, CBS |
| 4. | Secretary Administration | Ms. Josephine A. A. Onunga |
| 5. | Chief Finance Officer | Mrs. Margaret M. Byama, CBS |
| 6. | Deputy Accountant General | CPA Francis O. Odera |
| 7. | Director Supply Chain Management Services | Ms. Marie Orinda |
| 8. | Director Human Resource Management & Development | Mr. Dennis G. Kinyua |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

Fiduciary management (continued)



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



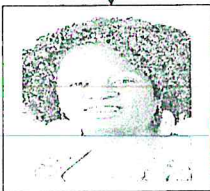
Hon. Simon K. Kachapin, CBS
 Chief Administrative Secretary, State Department for Sports



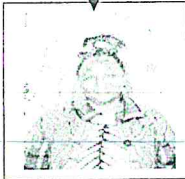
Mr. Joe Okundo, CBS
 Principal Secretary, State Department for Sports



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



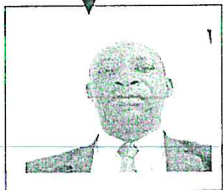
Ms. Josephine A. A. Onunga
 Secretary Administration



Ms. Margaret M. Byama, CBS
 Chief Finance Officer



Mr. Francis O. Odera
 Deputy Accountant General



Dennis G. Kinyua
 Director HRM & D



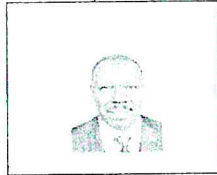
Mr. Japhter Rugut
 Chief Executive Officer
 Anti-Doping Agency of Kenya



Dr. Doreen Odhiambo, PhD
 Chief Executive Officer
 Kenya Academy of Sports



Mr. Japson Gitonga
 Director of Sports





Mr. Pius Metto
 Director General,
 Sports Kenya



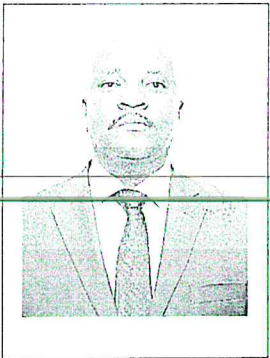
Ms. Rose M. N. Wasike
 Registrar of Sports

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.





Fiduciary management (continued)

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|  <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>Hon. Simon K. Kachapin, CBS Chief Administrative Secretary State Department for Sports</p> | <p>Hon. Simon K. Kachapin, CBS is the Chief Administrative Secretary in the Ministry of Sports, Culture and Heritage. He is the advisor to the Cabinet Secretary in the execution of Government business. His specific duties and responsibilities under the authority of the Cabinet Secretary entails; providing policy direction, co-ordination and overall supervision and performance of the Ministry.</p> <p>Preceding his appointment in March 2018, Hon. Simon K. Kachapin was the Governor West Pokot from 2013 to 2017. He has been the Chief Administrative Secretary, Ministry of Education and Energy before joining Ministry of Sports, Culture and Heritage in the same capacity.</p> <p>He was also KESSHA Chairman West Pokot and Chairman Principals Catholic Diocese of Kitale.</p> <p>Hon. Kachapin has been Deputy Principal for 4 years and Senior Principal for 12 years.</p> <p>He holds a Bachelor’s Degree from Moi University and currently pursuing a Master’s Degree in Leadership and Integrity.</p> |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

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|  | <p>Mr. Joe Okudo joined the Ministry of Sports, Culture and Heritage on 14th January, 2020 as the Principal Secretary for State Department for Sports. He is the Accounting Officer for the State Department for Sports. He is responsible for Implementation of government policies on both finance and procurement.</p> |
| <p>Mr. Joe R. Okudo, CBS Principal Secretary State Department for Sports</p> | <p>Prior to joining the Public Service, he worked with the Danish Embassy in Kenya (Danida) from 2002 – 2014 where he held several senior positions. The positions included, Business to Business Programme; Business Sector Programme Support Manager, Team Leader of the Private Sector Development Support Programme and Global Green Growth Forum (3GF) Coordinator.</p> <p>Mr. Joe Okudo holds a Bachelor of Arts Degree from the University of Nairobi and a Masters Degree in Business Administration (MBA) from Copenhagen Business School/Inorero University.</p> |
|  | <p>Josephine A. A Onunga is the Secretary Administration in the State Department of Sports. She is the Head of Administration and Support Services in the Department, responsible to the Principal Secretary for the overall management and administration including co-ordination of delegated programs and efficient management of resources of the State Department for Sports.</p> <p>She is a long serving carrier Civil Servant in National Government Administration for over 27 years. Started working as a Marketing Executive with British American Insurance Company (BRITAK), trained and worked in Marketing from 1992 up to 1994 when she was recruited in Public Service.</p> |
| <p>Ms. Josephine A. A. Onunga Secretary Administration</p> | <p>She joined the Public Service of Kenya, in the Office of the President as an Assistant Secretary/District Officer in 1994 and has served both in Central Government and field Administration. In 2007, was promoted to District Commissioner where she served in various Districts. In 2014, was promoted to County Commissioner and served in several counties up to March, 2018 when she was transferred to Central Government as Secretary Administration where she is serving to date.</p> |
| | <p>In Central Government, she worked at the State Department of Industry, State Department of Shipping and /Maritime and currently serving at State Department of Sports in the same capacity.</p> <p>Josephine A. A Onunga holds Bachelor of Arts Degree in Economics, Public Administration and Political Science from Osmania University, Hyderabad, India.</p> |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

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|  | <p>Mrs. Margaret M. Byama is a professional in Finance and Budgeting field with the ability to work closely with various stakeholders to ensure timely and efficient functions in an organization. She holds a degree in Bachelor of Arts from the University of Nairobi. She joined the State Department for Sports in the year 2020 and is responsible to the Accounting Officer for effective discharge of financial matters. Mrs. Byama is also an appointee as a Board Member to various SAGAs.</p> |
| <p>Margaret M. Byama (Mrs), CBS Chief Finance Officer</p> | |
|  <p>CPA Francis O. Odera Deputy Accountant General</p> | <p>Mr. Francis O. Odera has served in the Public Service for the last 25 years. He has a vast experience in Donor Funded Projects Financial Management. He holds a Bachelor of Commerce degree in Finance from the Catholic University of Eastern Africa as well as an MBA in Finance from the same university. Mr. Odera is also a CPA (K) and has attended several management courses at various Government Institutions.</p> |
|  <p>Mr. Dennis G. Kinyua Director – HRM & D</p> | <p>Mr. Dennis G. Kinyua joined the State Department for Sports on 22nd June, 2020 as the Director HRM & D. He is responsible to the Accounting Officer for effective Discharge of Human Resource matters. He has over twenty (26) years' experience in Human Resource Management and Development (HRM&D). He holds a Bachelor of Arts Degree from the University of Nairobi and Postgraduate Diploma in HRM&D. He is a Member of the Institute of HRM.</p> |
|  <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> |

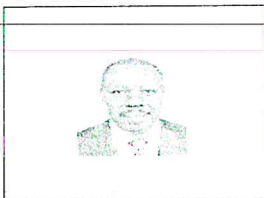
MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.



Dr. Doreen Odhiambo, PhD
Chief Executive Officer
Kenya Academy of Sports

Dr. Doreen Odhiambo is the Acting, Chief Executive Officer of the Kenya Academy of Sports, which is mandated under the 2013 Sports Act with identifying, nurturing and development of youth sports talents, capacity building of sports technical and administrative personnel and promoting sports research in the country. She has been a Sports Administrator with the Ministry in charge of Sports for the last 20 years and is also an International Lifesaving Judge and Referee (Beach / Ocean/ Pool) License B.

She has played Club Field Hockey for more than 15 years with both Inter Capitale and the Blue Eaglets Ladies' Clubs and has had several caps to the national team. Dr. Odhiambo earned her Doctorate Degree in Sports Mega Events from the University of Central Lancashire, United Kingdom in 2015 and also holds an MBA Strategic Management Degree from Kenyatta University (2011). She is also an alumni of the FIFA Master Class of 2007 where she earned an International Master's Degree in Management, Law and Humanities of Sports.



Pius Metto
Director General
Sports Kenya


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.



Ms. Rose M. N. Wasike
Registrar of Sports

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

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

(d) Fiduciary Oversight Arrangements

I. Audit Committee

The committee is responsible and instrumental in:

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

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

1. Ambrose O. Agenga (Chairman)
2. John Longacha Ejore (Member)
3. Eunice Muyoka Juma (Member)
4. Gabriel Ouko (Member)

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

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.

The main functions of the audit committee include:

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

II. Budget Committee

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

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

Budget Committee Members

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

| S/No. | Name | Designation | Position |
|-------|------------------------|--|-------------|
| 1 | Josephine A. A. Onunga | Secretary Administration | Chairperson |
| 2 | Rose M. Wasike | Sports Registrar | Member |
| 3 | Japson G. Gitonga | Director of Sports | Member |
| 4 | CPA Francis O. Odera | Deputy Accountant General | Member |
| 5 | Margaret M. Byama | Chief Finance Officer | Secretary |
| 6 | James Odongo | Director – Central Processing & Planning Management Unit | Member |

III. Human Resources Management and Development Advisory Committee

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

| No. | Name | Designation | Position |
|-----|---------------------------------------|------------------------------|-----------------------|
| 1 | Amb. (Dr.) Amina C. Mohamed, EGH, CAV | Cabinet Secretary | Chairperson |
| 2 | Joe R. Okudo, CBS | Principal Secretary | Alternate Chairman |
| 3 | Josephine A. A. Onunga | Secretary Administration | Alternate Chairperson |
| 4 | Rose M. N. Wasike | Sports Registrar | Member |
| 5 | Japson G. Gitonga | Director of Sports | Member |
| 6 | Margaret M. Byama | Chief Finance Officer | Member |
| 7 | Rispha M. David | Legal Officer | Member |
| 8 | Dennis G. Kinyua | Director – HRM & Development | Secretary |

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

The committee's duties include:

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

(a) State Department for Sports Headquarters

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

(b) State Department for Sports' Contacts

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

(c) State Department for Sports' Bankers

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

National Bank of Kenya Limited
Harambee Avenue Branch
Nairobi, KENYA

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

Co-operative Bank of Kenya Limited
University Way
Nairobi, KENYA

ABSA Bank
Queensway Branch
Nairobi, KENYA

Kenya Commercial Bank
Moi Avenue Branch
Kencom House
Nairobi, KENYA

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

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

(d) Independent Auditors

Auditor General

Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084 - 00100
Nairobi, Kenya

(e) Principal Legal Adviser

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

2. 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.

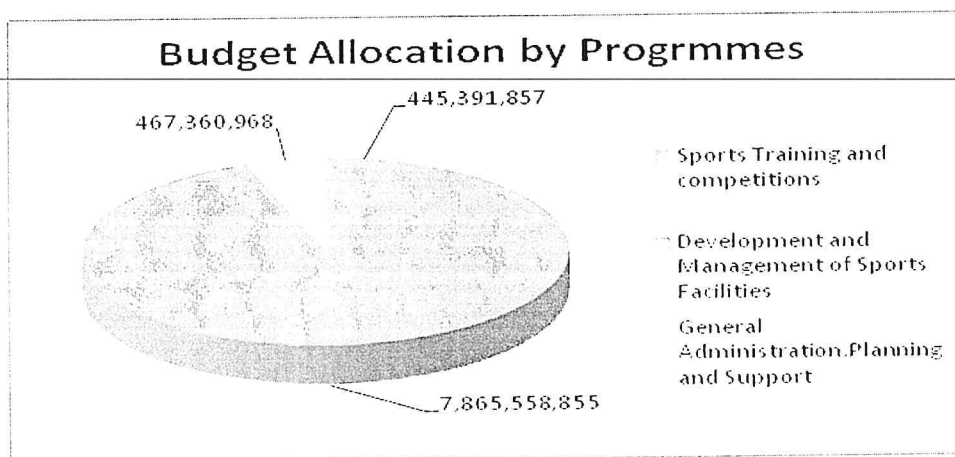
In pursuit of this mandate, the State Department will ensure prudent Financial Management in accordance with the Public Finance Management Act 2012 and public procurement Asset Disposal Act 2015.

BUDGET ALLOCATION

In the financial year 2020/2021 the State Department for Sports had a gross budget of Kshs 8,778,311,680 which was made up of Kshs. 1,397,419,009 and Kshs. 7,380,892,671 for recurrent and development vote respectively. The State Department spent the gross budget of Kshs 8,778,311,680 under the following three programmes:

Budget Allocation by Programmes

| | |
|---|----------------------|
| Sports Training and competitions | 445,391,857 |
| Development and Management of Sports Facilities | 7,865,558,855 |
| General Administration, Planning and Support | 467,360,968 |
| | 8,778,311,680 |



MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

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 8,778,311,680. Representing 94.7% of the budget. The allocation was spent under the following sub programmes:

Sub-programme 1.1: Sports Training and Competitions Kshs 445,391,857

Sub-programme.1.2: Development and Management of Sports Facilities Kshs 7,865,558,855

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. 467,360,968 representing 5.3% of the budget. A total of Kshs 467.360,968 was spent under the following sub programme:

Sub-programme 2.1: General Administration, Planning and Support Service Ksh. 467,360,968

Budget Utilisation

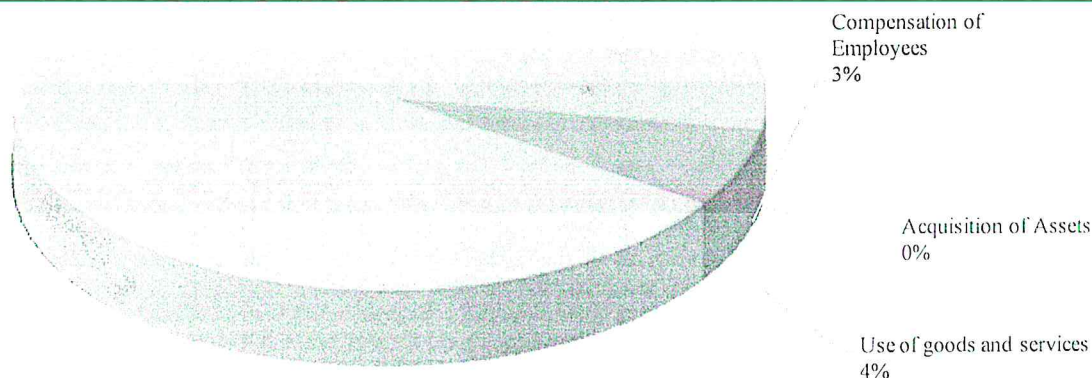
The State Department spent Kshs. 8,103,899,435 against an approved budget of Kshs. 8,778,311,680 representing absorption of 92.3%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

| | Approved Budget Allocation | Actual Payments | Variance |
|-------------------------------------|----------------------------|----------------------|--------------------|
| | Ksh | Ksh | Ksh |
| Compensation of Employees | 219,794,880 | 219,794,487 | 393 |
| Use of goods and services | 359,168,146 | 329,844,700 | 29,323,446 |
| Transfers to Other Government Units | 8,198,932,671 | 7,553,932,917 | 644,999,754 |
| Acquisition of Assets | 415,983 | 327,331 | 88,652 |
| Total Payments | 8,778,311,680 | 8,103,899,436 | 674,412,245 |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
 Annual Report and Financial Statements
 For the year ended 30, June 2021.

Budget Utilisation as Per Economic Items

Transfers to Other
 Government Units
 93%



93% of the State Department's budget was used in Transfers to Other Government Entities Semi-Autonomous Government Agencies (SAGAs). 3% of the budget was utilised on employee compensation while 4% 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

| | 2020-2021 | 2019-2020 | Change | %Change |
|-----------------|---------------|----------------|-----------------|---------|
| | Kshs | Kshs | | |
| TOTAL REVENUE | 8,117,408,724 | 10,861,266,853 | - 2,743,858,129 | -34% |
| TOTAL PAYMENTS | 8,103,899,455 | 10,852,003,476 | - 2,748,104,041 | -34% |
| SURPLUS/DEFICIT | 1,359,289 | 926,377 | 424,592 | 31% |

Receipts

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

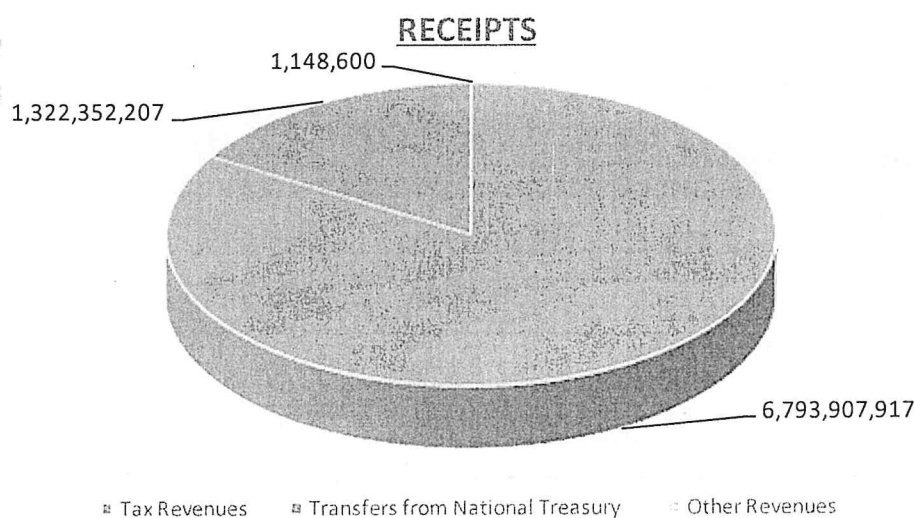
The total receipts for FY 2020/2021 stood at Kshs 8.1 Billion.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
 For the year ended 30, June 2021.

Total Receipts Breakdown

| RECEIPTS | |
|----------------------------------|----------------------|
| Tax Revenues | 6,793,907,917 |
| Transfers from National Treasury | 1,322,352,207 |
| Other Revenues | 1,148,600 |
| TOTAL REVENUES | 8,117,408,724 |

The diagram below depicts the share of major categories of receipts for the financial year ended 30th June, 2021. The major source of funding for the State Department for Sports is Tax revenues. Exchequer releases comprise of Khs. 1,322,352,207 while other revenues are Kshs. 1,148,600.

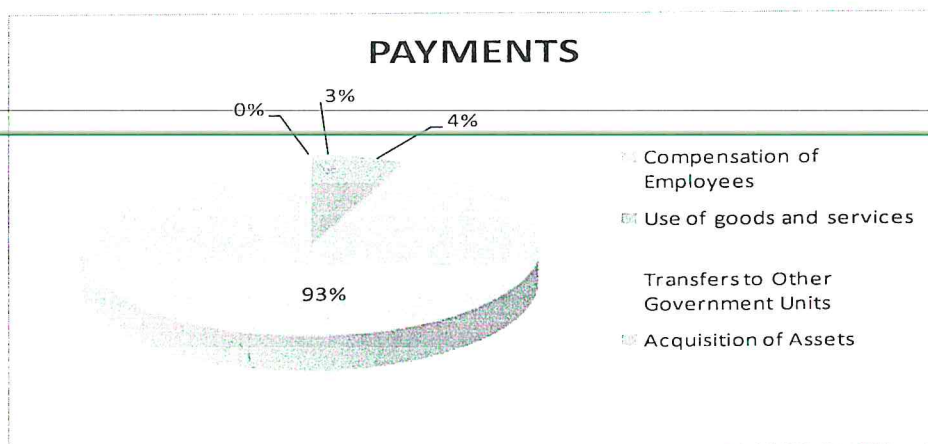


PAYMENTS

| PAYMENTS | 2020-2021 | 2019-2020 | Change | % Change |
|-------------------------------------|-------------------------|--------------------------|---------------------------|-------------|
| | Kshs | Kshs | | |
| Compensation of Employees | 218,774,487.25 | 187,772,897.05 | 31,001,590.20 | 14% |
| Use of goods and services | 330,864,699.90 | 166,303,850.35 | 164,560,849.55 | 50% |
| Transfers to Other Government Units | 7,553,932,917.00 | 10,497,352,129.00 | - 2,943,419,212.00 | -39% |
| Acquisition of Assets | 327,331.00 | 574,600.00 | - 247,269.00 | |
| TOTAL PAYMENTS | 8,103,899,435.15 | 10,852,003,476.40 | - 2,748,104,041.25 | -34% |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June, 2021:



Financial Assets Summary

| FINANCIAL ASSETS | 2020-2021 Kshs | 2019-2020 Kshs | Change | % Change |
|---|--------------------|--------------------|--------------------|------------|
| Cash and Cash Equivalents | | | | |
| Bank Balances | 441,938,886 | 316,673,977 | 125,264,909 | 28% |
| Cash Balances | - | - | - | - |
| Total Cash And Cash Equivalents | 441,938,886 | 316,673,977 | 125,264,909 | |
| | | | - | |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 120,294 | 2,037,215 | - 1,916,921 | -1594% |
| | | | - | |
| TOTAL FINANCIAL ASSETS | 442,059,180 | 318,711,191 | 123,347,988 | 28% |

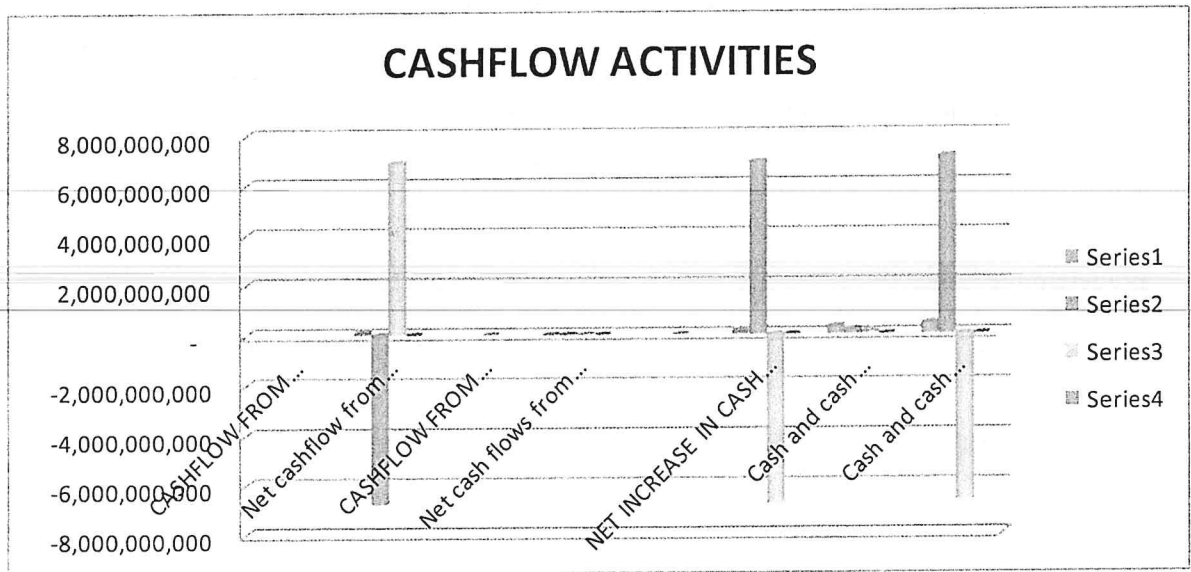
There was no Cash held in the department during the 2020/2021 financial year.

Cash Flow Activities

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

| | 2020-2021 Kshs | 2019-2020 Kshs | Change | % Change |
|---|--------------------|----------------------|------------------------|---------------|
| CASHFLOW FROM OPERATING ACTIVITIES | | | | |
| Net cashflow from operating activities | 125,592,240 | - 6,797,939,473 | 6,923,531,713 | 5513% |
| CASHFLOW FROM INVESTING ACTIVITIES | | | | |
| Net cash flows from Investing Activities | - 327,331 | - 574,600 | 247,269 | -76% |
| | | | - | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | 125,264,909 | 6,788,676,096 | - 6,663,411,187 | -5319% |
| Cash and cash equivalent at BEGINNING of the year | 316,673,977 | 189,868,910 | 126,805,067 | 40% |
| Cash and cash equivalent at END of the year | 441,938,886 | 7,105,350,073 | - 6,663,411,187 | -1508% |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
 For the year ended 30, June 2021.



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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

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

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

- a. To provide an enabling policy, legal and institutional framework;
- b. To harness, manage, develop and regulate the sports industry;
- c. To harness, develop and promote the creative arts industry;
- d. Promote, preserve and maintain positive and diverse cultures for the national identity;
- e. Development and management of sporting facilities;
- f. Establishment and management of sports academies to nurture talent;
- g. To build adequate capacity to enhance provision of quality and efficient services and enhance the image of the Ministry.

Progress on attainment of Strategic development objectives

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

| Program | Strategic Objective | Outcome | Indicator | Performance |
|--|---|---|---|---|
| Jomo Kenyatta International Stadium- Kisumu County | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy. | Phase 1 of the stadium is 100% complete | The stadium was completed and commissioned by His Excellency the President. |
| Posta Jamhuri Sports Ground in Nairobi County | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | Phase 1 of the project is 98% complete | The stadium is almost complete just a few final touches remaining. |
| Kirigiti Stadium in Kiambu County | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | Phase 1 of the project is at 67% complete | The works to completion is ongoing |
| Wanguru Stadium in Kirinyaga County | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | Phase 1 of the project is 85% complete. | The works to completion ongoing |
| Kenya Academy of Sports in Nairobi County | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | Phase 1 is 98% complete. | The facility is ready awaiting to be commissioned. |
| Karatu Ndarugu Regional Stadia | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of | The project is 42% complete | Contractor has signed a return to work agreement and resumed work |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

| | | | | |
|--|---|--|------------------------------|--|
| | | sports talent resulting in growth of the economy | | |
| Wote Regional Stadia | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | The project is 47% complete | Works to completion are ongoing |
| Marsabit Regional Stadia | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | The project is 78% complete | Works to completion are ongoing |
| Nyayo Stadium | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | The project is 100% complete | Works completed and the stadium was commissioned by H.E. Stadium hosted the inaugural continental tour of 2020 |
| Upgrade of Moi international sports Center to World athletics requirements | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | The project is 100% complete | Upgrade completed and Stadiums certified to Class 1 Standards of World Athletics |
| Ruringu Regional Stadia | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | The project is 60% complete | Works to completion are ongoing |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

| | | | | |
|--|---|--|------------------------------|---------------------------------|
| Chuka regional Stadia | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | The project is 100% complete | The works have been completed. |
| Kipchoge Keino Regional Stadia-Phase 1 | Development and management of sporting facilities | Increased access to sporting amenities leading to increased wellbeing of sportsmen and nurturing of sports talent resulting in growth of the economy | The project is 84% complete | Works to completion are ongoing |

PROJECTS DETAILED ACHIEVEMENTS REPORT

The State Department for Sports report comes amidst increased budgetary constraints occasioned by the COVID-19 pandemic. The Government’s focus on the Big Four Agenda has also resulted in resources being focused on the MDAs that are directly impacting the targeted areas of focus. However, in the financial year 2020/2021, the State Department for Sports undertook a few Monitoring and Evaluation exercises to ascertain the state of the projects.

The Ministry has been able to undertake various renovations, refurbishments and construction of new and existing stadia.

These include:

1. Jomo Kenyatta International Stadium- Kisumu County Phase 1-100%
2. Posta Jamhuri Sports Ground – Nairobi County Phase 1- 98%
3. Kirigiti Stadium – Kiambu County Phase 1- 67%
4. Wanguru Stadium-Kirinyaga County Phase 1- 85%
5. Kenya Academy of Sports – Nairobi County 98%
6. Nyayo Stadium – Nairobi County at 100%
7. Kinoru Stadium – Meru County at 100%

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

8. Chuka Kirubia Stadium in Tharaka Nithi County – at 100%
9. Wote Stadium in Makueni County 47%
10. Marsabit Stadium- Marsabit County 78%
11. Kamariny Stadium- Elgeyo Marakwet County at 40%
12. Ruringu Stadium- Nyeri County at 60%

PROJECTS IMPLEMENTATION STATUS

1. Jomo Kenyatta International Stadium Phase 1- Kisumu County

Basic information on the project:

| | |
|-----------------------------------|----------------------------------|
| Location | Kisumu County |
| Contract Value | KShs. 415,880,565 |
| Amount paid | KShs. 415,880,565 |
| Project Completion Status | 100% |
| Project Duration | 26 Weeks |
| Contractor | Chaju Builders Limited |
| Site hand over date | 30 th September, 2020 |
| Original expected completion date | 5 th April, 2021 |
| Reviewed expected completion date | 30 th May, 2021 |

Scope of Works:

The proposed works consist of the following: -Football pitch, Asphalt running track, Netball and Volleyball Pitches, VIP Pavilion, half stands, Southern stands, Northern Stands, Ablution Blocks Water reticulation, High, Level and low-level water tanks, Field irrigation, Septic Tank, Area and running track lighting.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

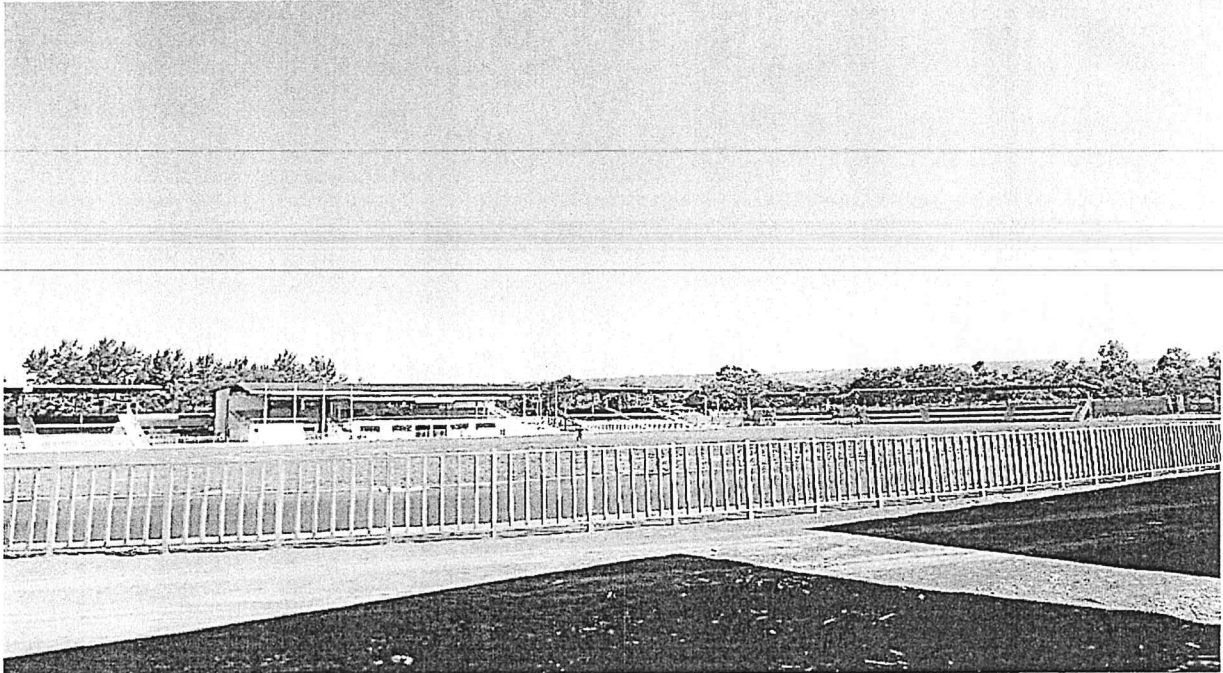


Fig 1: Football Pitch and Running Track

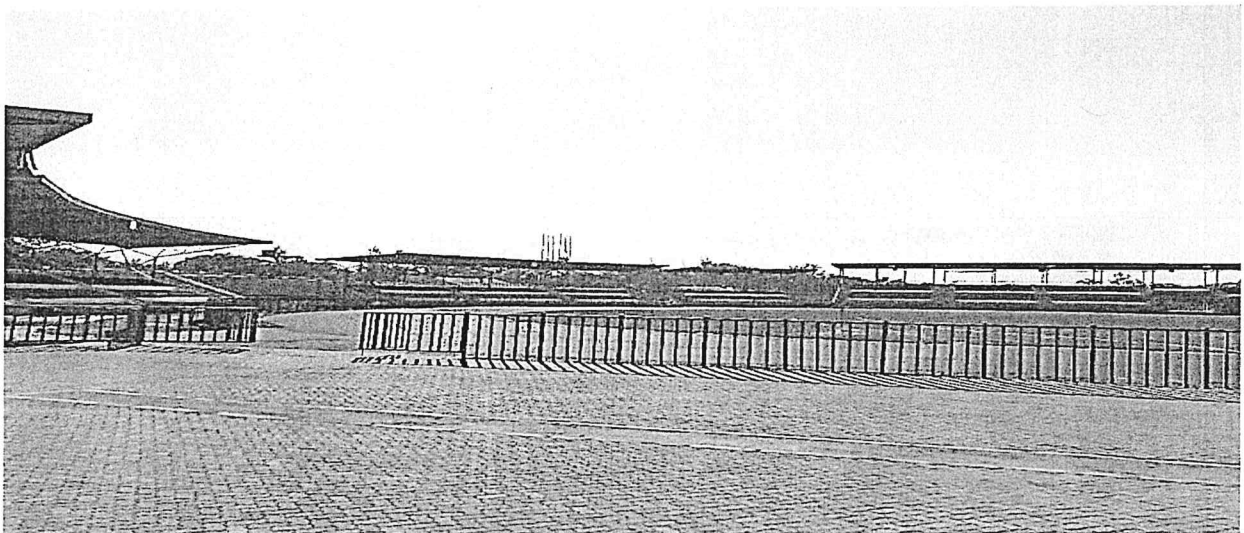


Fig 2: Northern Stand

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

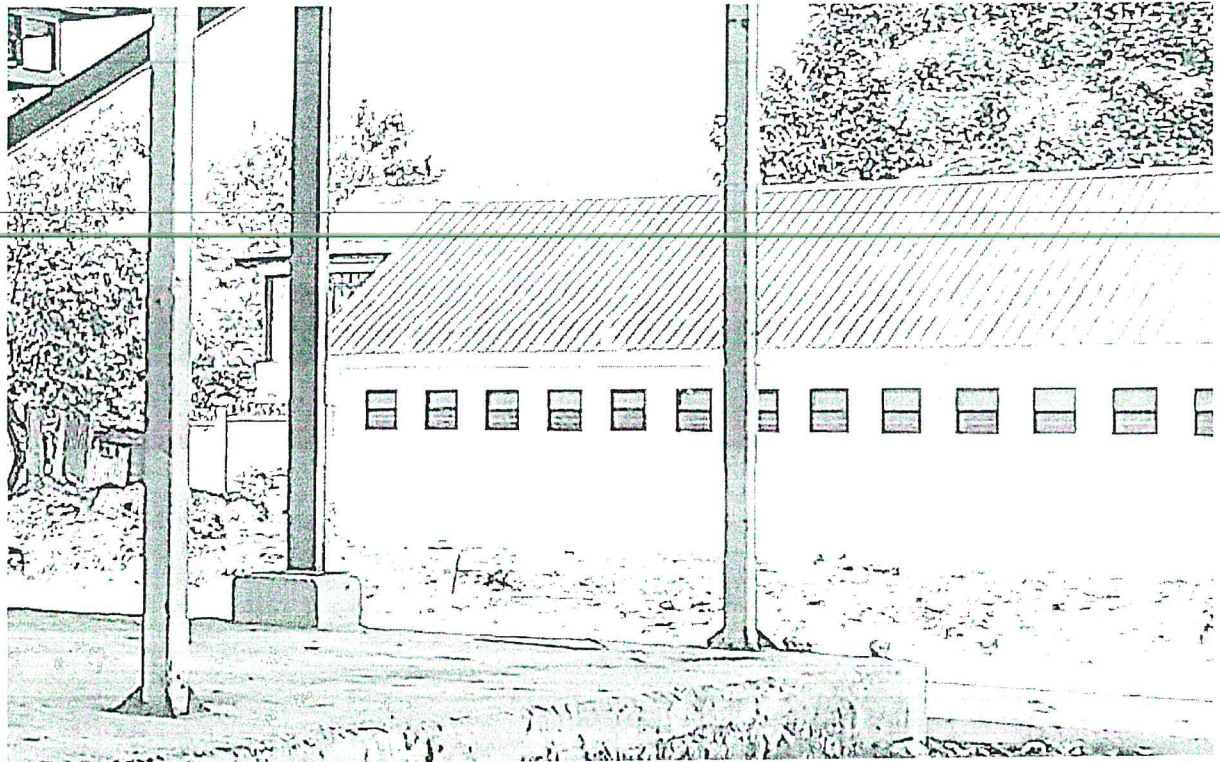


Fig 3: Ablution block



Fig 4: Pitch, running track and stands

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

2. Post Jamhuri Sports Grounds-Nairobi County-Phase 1

| | |
|---|------------------------|
| Location | Nairobi off Ngong Road |
| Contract Value | Ksh 609,610,710 |
| Amount paid | Khs. 501,005,183.83 |
| Project Completion Status | 98% |
| Contract Period | 26 weeks |
| 1st Revised Contract Period | 34 weeks |
| 2nd Revised Contract Period | 42 weeks |
| Contractor | Dallo Holdings Limited |
| Site hand over date | 06/08/2020 |
| Completion date | 30/06/2021 |

Scope of works:

- i. Building of Police post,4 Police residential houses, Gate house,3 Food courts, 2 Ablution blocks,2 Changing rooms, Chain link fence, Low level water tank, Pump house, Car park, Police post gate, Power house, Club house
- ii. Civil works which includes 3 football pitches, Rugby pitch, Drainage swale, Main footpath traversing the pitches, Sewer line, Police post septic tank,1.7 KM running track,3.4 KM Murram track, Police post resident car park and accesses, Main car park, Dapper drain, Gate B access road
- iii. Landscaping works which include Children playing area,5 Earth berms and 2 picnic sites
- iv. Electrical works which include Power distributions and supply.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

Posta Jamhuri Sports Ground Photos



Fig 5: 3.4Km Marram track



Fig 6: Rugby Pitch Weeding

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

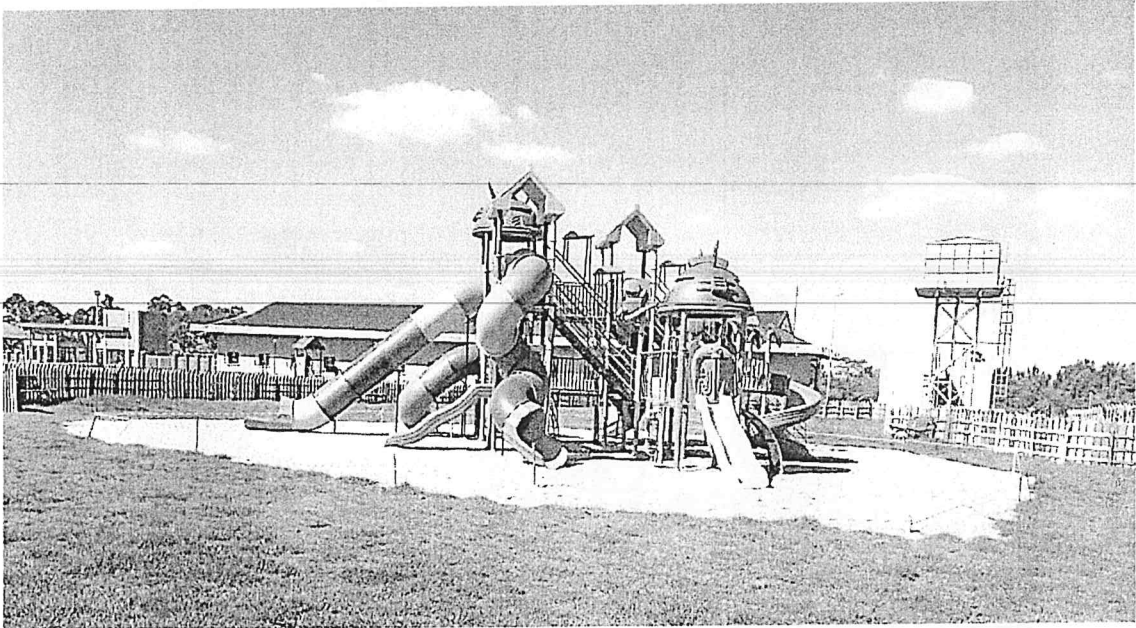


Fig 7: Children playing Area play Structure



Fig 9: Hardcore hand Packing for main Car Park

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

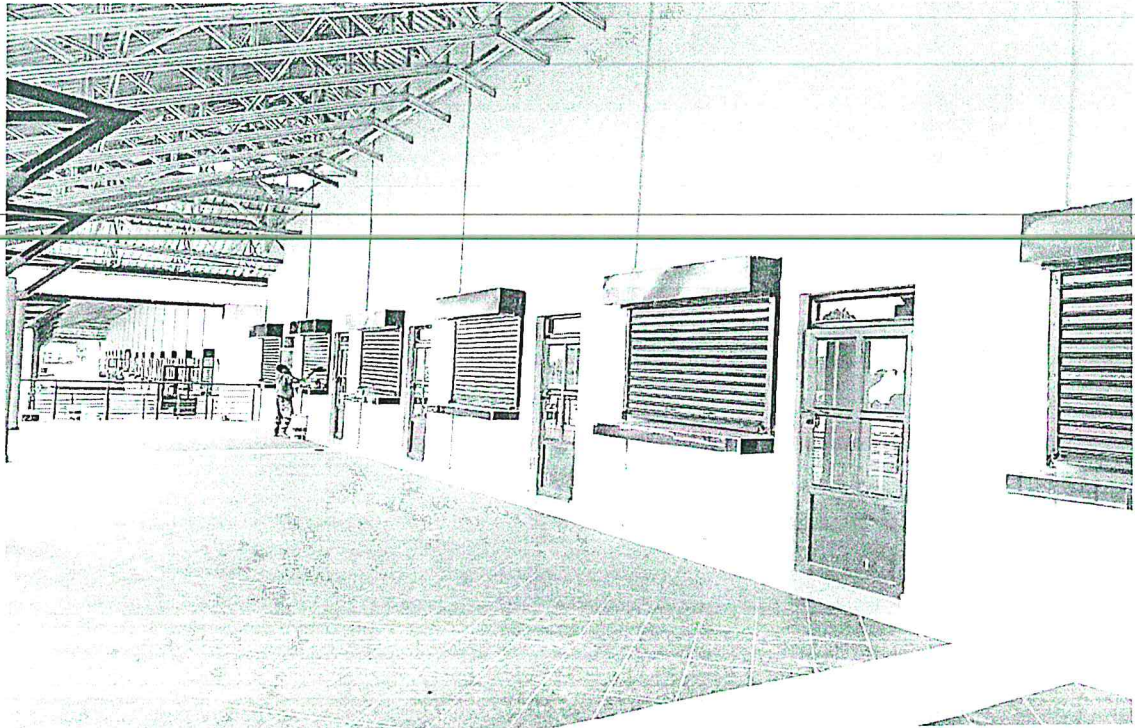


Fig 10: Food Court 3

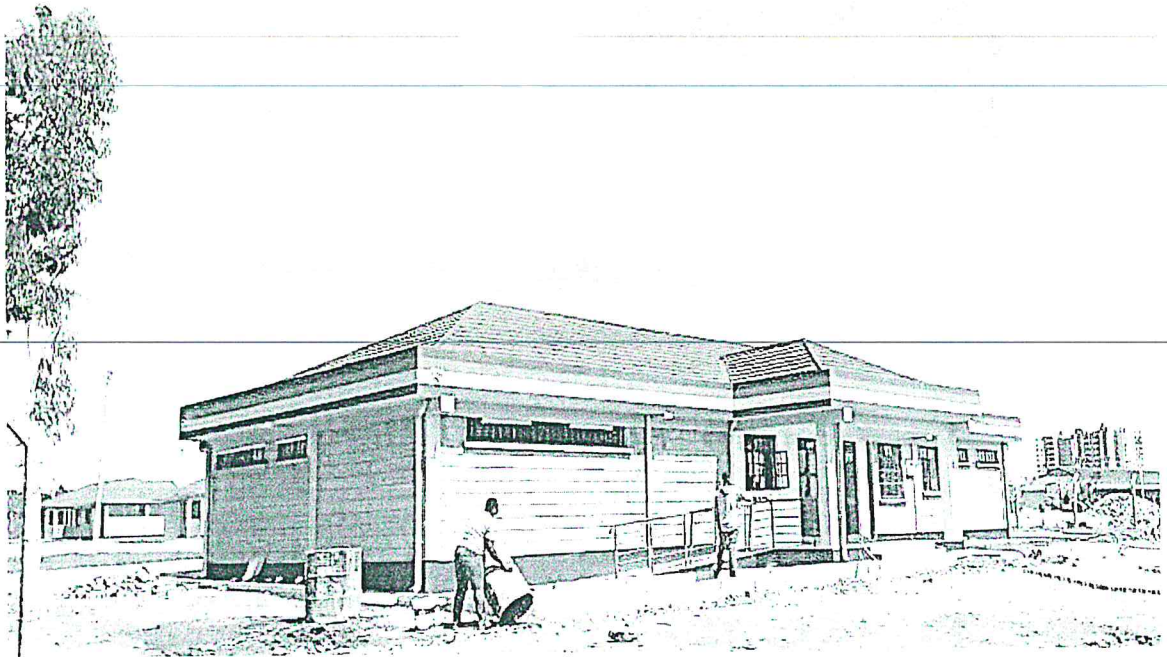


Fig 11: Police Post

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

3. Kirigiti Stadium - Kiambu County-Phase 1

| | |
|----------------------------------|---------------------------------------|
| Location | Kirigiti town in Kiambu County |
| Contract Value | Ksh 596,514,670.00 |
| Amount paid | Khs. 281,491,699.54 |
| Project Completion Status | 67% |
| Contract Period | 32 weeks |
| Contractor | M/S Modern Precast (K) limited |
| Site hand over date | 09/10/2020 |
| Completion date | 28/05/2021 Deadline not met |

- i. The scope of works includes, Eastern Pavilion, Western/VIP pavilion, Northern Pavilion, Southern Pavilion.
- ii. Civil works which includes, Drainage works, Internal roads and pavement, Parking, Football pitch, Modern athletics track, Basketball pitch, Volleyball and netball pitch, Landscaping
- iii. Associated electrical works and associated mechanical works

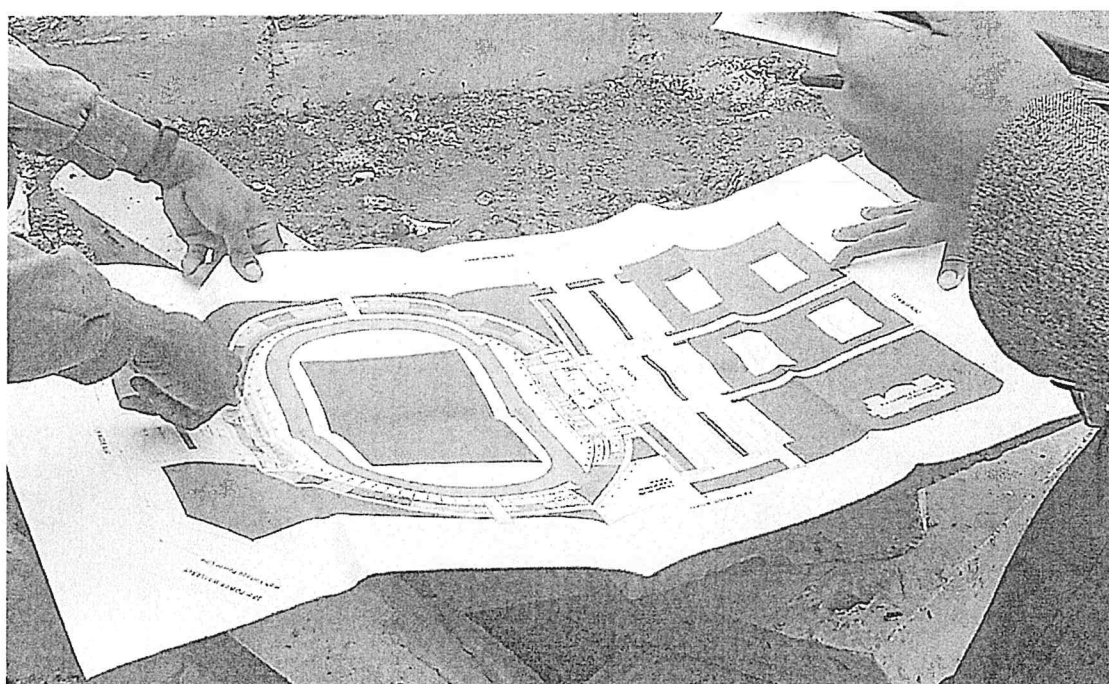


Fig 12: Proposed Kirigiti Stadium drawing



Fig 13: The stands and the football pitch

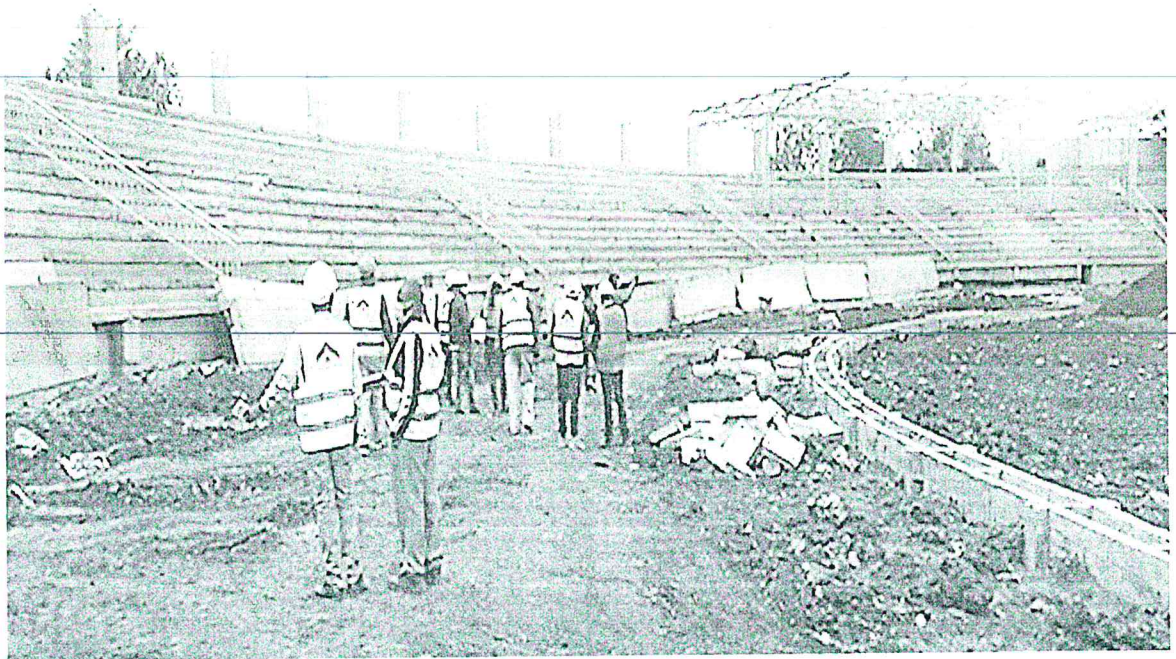


Fig 14: Site inspection

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.



Fig 15: Hard-core hand packing of the Public parking

4. Wanguru Stadium-Kirinyaga County-Phase 1

| | |
|----------------------------------|--------------------------------|
| Location | Mwea Central -Kirinyaga County |
| Contract Value | Kshs. 310,500,000 |
| Amount paid | Kshs. 172,228,677 |
| Project Completion Status | 85% |
| Contract Period | 52 weeks |
| Contractor | M/S Modern Precast (K) limited |
| Site hand over date | 05/08/2020 |
| Completion date | 18/02/2021 Deadline not met |
| Extended Completion date | 05/08/2021 |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

Scope of works:

Construction of football pitch, running track detailed in the site plan, VIP Pavilion, Half Stands, Southern stands, Northern stands, Ablution Block, Gates and exits, civil works, electrical and mechanical works.

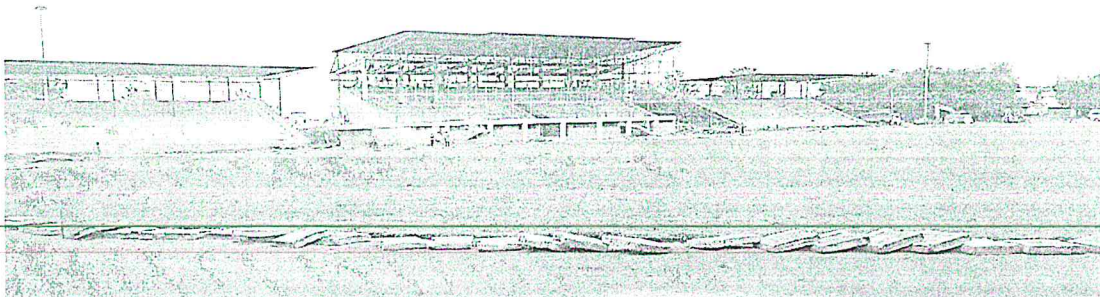


Fig 16: Football pitch and stands

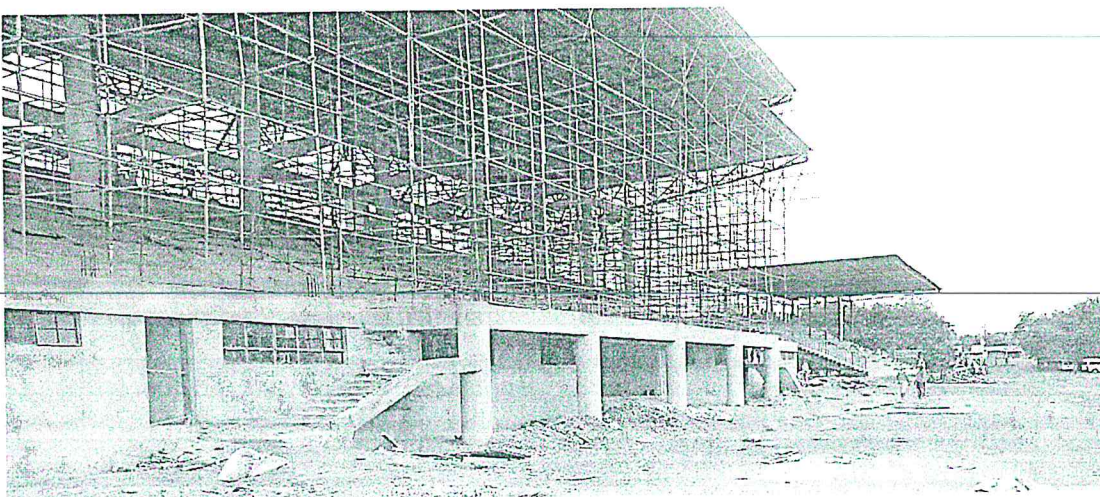


Fig 17: VIP Pavilion

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.



Fig 18: Site inspection

5. Kenya Academy of Sports Phase 1

Basic information on the project:

| | |
|--|------------------------------------|
| Location | Nairobi, Kasarani Constituency |
| Plot size | 106 Acres |
| Contract Value | 1,332,318,521 |
| Amount paid | 1,193,095,157 |
| Project Completion Status | 98% |
| Project Duration | 36 Months (currently on extension) |
| Contractor | Landmark Holdings Limited |
| Site hand over date | 21 st March, 2013 |
| Original expected completion date | 22 nd March, 2016 |
| Reviewed expected completion date | 31 st December, 2021 |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

The ongoing works include:

| | |
|----------------------------|--|
| Hostel Building | Regular tile repairs in the washrooms, void area, main entrance and 1 st floor. |
| | Final coat of interior painting |
| | Window Glazing |
| | Mazerus Cladding |
| | Wall Master |
| | Internal Wiring, defects |
| Rugby and Football Pitches | Grass maintenance |
| | Replanting of Grass |
| | Pitch marking |
| | Goal Posts installation |
| | Cutting of Back Slope, defects |
| | Lattice Stone Pitching, defects |
| Basketball Courts | Applying of Bituminous Layer, ongoing |
| | Marking of the Courts |
| | Poles Layout |
| | Fencing |

Scope of Work and Status:

- 5 Playgrounds – 90%
- Hostel Building - 98%
- Related civil works – 100%

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

Overall status of the project:

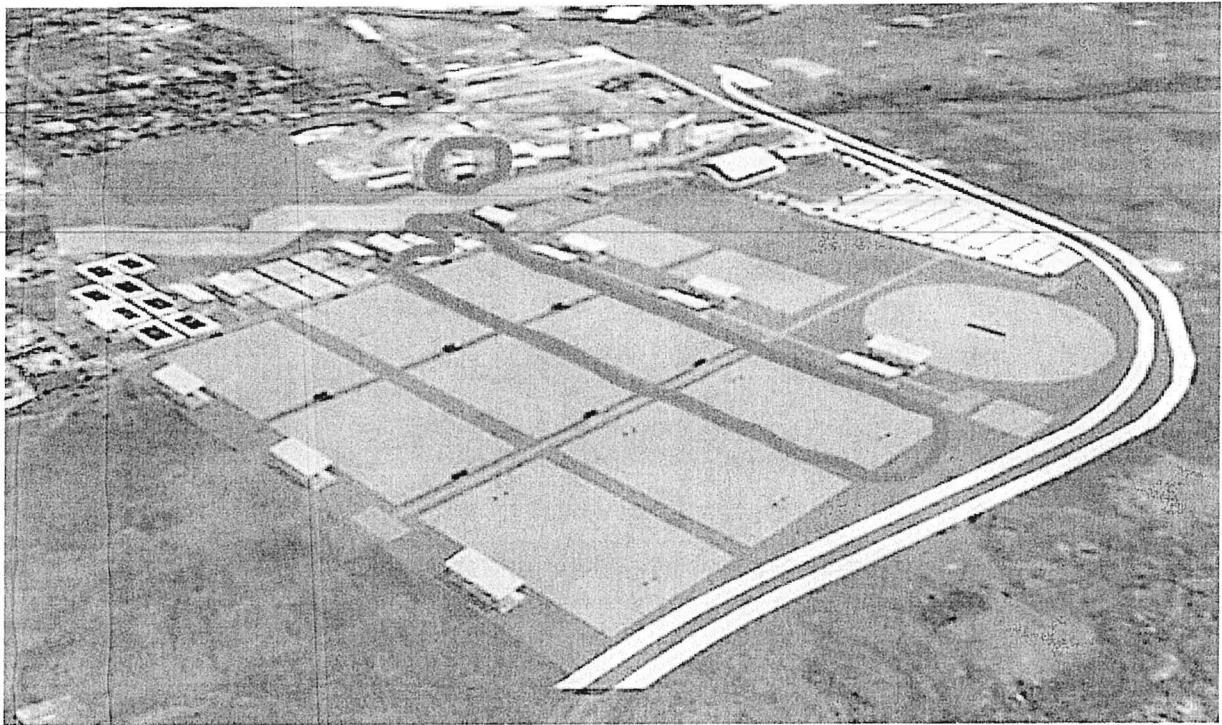


Fig. 19: KAS Master Plan



Fig. 20: KAS 7-Storey Hostel building

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.



Fig 20: levelling and replanting of grass is complete for Rugby pitch and Football pitch 2. Football pitch 1 is 90 % complete.

CONCLUSION

There is a need for more frequent Monitoring and Evaluation to ensure the progress of the ongoing projects is as planned.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile.

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

Key achievement are as follows:

The State Department suffered drastic effects from the Covid-19 pandemic that resulted to the suspension of all sporting activities. The Cabinet Secretary for Sports formed a technical committee to develop resumption of sports Protocols that has since been launched to guarantee partial resumption of non-contact sporting aactivities. Key achievements have been;

- Construction of 4 presidential flagship projects that were undertaken in the FY 2020/21 namely Jomo Kenyatta Stadium in Kisumu where phase one (1) was completed and commissioned by H.E. the President in readiness to hosting the Madaraka day celebrations, Posta Jamhuri Sports Grounds in Nairobi where Phase one (1) is at 98% complete, Kirigiti Stadium in Kiambu where phase one (1) is at 67% complete and Wanguru in Kirinyaga County whose completion rate is at 85%. Works are ongoing for the completion of the remaining stadia.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

- The upgrading of MISC Kasarani to World Athletics standards in readiness to host World Under-20 Championships was completed. There was also completion of Kinoru and Chuka to competition standards. Six (6) other regional stadia namely Marsabit, Ruringu, Wote, Karatu, Kamariny and Kipchoge Keino stand at an average completion rate of 56%.

- Participated in rescheduled international events key among them being; Tokyo Olympics 2020, Tokyo Paralympics 2020. Kenya was able to successfully host the World Athletics U20 Championships in Nairobi, the Magical Kenya Open Golf Tournament 2021, World Rally Championship - Safari Rally 2021 and World Athletics Continental Tour dubbed Kipkeino Classic amongst a number of other indoor games.
- Facilitated forty-six (46) teams to represent the country in various Regional, Continental, World Championships, Olympic and Paralympic qualifications.
- Hosted nine (9) sports championships and Implemented nine (9) sports programs for persons with disabilities. In Tokyo 2020 Olympic qualifiers, a total of eighty-six (86) athletes from seven (7) sports disciplines qualified for the event.

- The Sub-Sector through the Office of the Sports Registrar registered one hundred and eighty-eight (188) Sports Organizations, licensed two (2) professional sports bodies and eleven (11) Professional Sports Persons in accordance with the Sports Act, 2013.
- The Sub-Sector through the Kenya Academy of Sports identified and trained one thousand, eight-hundred and seventy five (1,875) youth in sports skills, capacity-built two hundred and fifty nine (259) coaches in various sports disciplines and published 3 research papers in sports journals.
- Through the Anti-Doping Agency, the Sub-Sector has successfully reached out to six thousand and twenty four (6,024) athletes, athletes' support personnel and other key stakeholders through Anti-Doping Education. The Agency also conducted eight hundred and ninety-two (892) Intelligence-based tests on athletes from various sports disciplines and prosecuted nine (9) Anti-Doping Rule Violations.

Challenges faced include:

- i. Unregulated food supplements industry and traditional herbs used by the Kenyan athletes poses a risk for athletes testing positive for prohibited substances.
- ii. Inadequate resources and budgetary cuts slowing down implementation of programs.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

- iii. Low level of literacy by most Kenyan athletes impacts negatively on the understanding of anti-doping information.
- iv. Reduced A-in-A collections due to prolonged closure of sporting facilities that were undergoing upgrade.
- v. Technological advancements on doping practices making it difficult for timely detection of use of prohibited substances and methods.
- vi. Improper records management practices and limited access to information has negatively affected delivery of services.
- vii. The emergence of unlicensed athlete support personnel poses a risk of exposing the athletes to dangers of using performance enhancing substances.
- viii. Establishment of unregulated sports academies and stadia compromising standards of operation and professional training of athletes exposing them to exploitation and deterring them from achievement full potential.
- ix. Lack of clear linkage between the National Government and County Governments in the implementation of sports functions.

2. Employee welfare

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

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

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

Currently, the State Department is in the process of requesting for recruitment of staff for the offices of: The Sports Registrar, Sports Director, Sports Kenya and Sports Arts and Social Development Fund (SASDF) to fill the human resource gaps.

3. Market place practices

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

The procurement procedure requires that the head of supply chain handles all government tenders. Suppliers /contractors put their requests for consideration during tendering procedure through the head of supply chain, who has a committee that considers every application according to the specification of the tender. Upon which after signing the approval and accepting the contract, work starts immediately and there are experts who do evaluation of the quality, quantity and specification of the tender so that payment can be made. The government provides a system called IFMIS for payment. The contractor is paid direct into his or her bank account (money transfer). This mode of payment also controls corruption in the system.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

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

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

4. Community based support programmes

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed 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 entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Sports accepts responsibility for the entity'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 entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity'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 entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Sports confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity'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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

Accounting Officer confirms that the State Department for Sports' financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

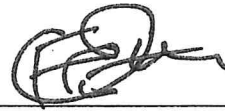
Approval of the financial statements

The State Department for Sports' financial statements were approved and signed by the Accounting Officer on 15th DEC - 2021.



Principal Secretary

Name: Joe R. Okudo, CBS



Deputy Accountant General

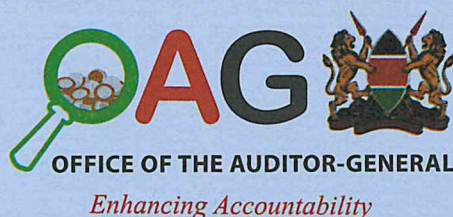
Name: CPA Francis Otieno Odera

ICPAK Member Number: 5398



REPUBLIC OF KENYA

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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, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Sports set out on pages 47 to 74, which comprise the statement of assets and liabilities as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined, summary statement of appropriation recurrent, summary statement of appropriation development, budget execution by programmes and sub programmes for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter 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, 2021, 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

Irregularities on Award of Tender to Hotel

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.329,844,700 under use of goods and services which further includes an amount of Kshs.77,822,791 relating to hospitality supplies and services. Examination of payment vouchers reveals that Kshs.6,796,952 was paid for provision of accommodation services, banqueting-offices, massage rooms, extra breakfast, extra lunch and dinner services for Continental Tour-Kipkeino Classic. However, examination of supporting records revealed the following anomalies:

- (i) The attached professional opinion dated 30 September, 2020 referred to under Section 103 of Public Procurement and Disposal Act, 2015 on direct procurement, does not support the use of this method in the hospitality services since reasonable hotels alternative exists and that the method may have been used to avoid competition.
- (ii) Quotations were also forwarded by the event organizer through a letter dated 2 October, 2020 containing six (6) quotations for suppliers. However, the selected Hotel was not on the prequalified list of the suppliers.
- (iii) The Management did not provide for audit review specifications for the tender, tender opening register, technical evaluation and minutes of award. It is therefore, not possible to confirm that rates submitted by the Hotel were fair, equitable, and transparent, competitive and cost effective.
- (iv) An award letter of offer Ref: CT/ADMIN/VOL.1/33/2020 dated 22 September, 2020 was issued to the hotel and an agreement later signed on 2 October, 2020 between Athletics Kenya-Continental Tour Kipkeino Classic

and the Hotel while the contract or event period was from 23 September to 4 October, 2020. It was therefore not clear why the agreement was signed nine (9) days after the start of the event, and exactly two (2) days before the end of the same event.

Consequently, the propriety of Kshs.6,796,952 and the value for money could not be confirmed for the year ended 30 June, 2021.

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

Key Audit Matters

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

Other Matters

Unresolved Prior Year Matters

The Note 16 to the Financial Statement reflects various prior year audit issues which remained unresolved as at 30 June, 2021. Management has not provided reasons for the delay in resolving the prior year audit issues. Consequently, the management has not complied with the requirement of Public Sector Accounting Standards Board reporting template for year ended 30 June, 2021.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how 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 audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the appropriate 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 December, 2021

MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
 Annual Report and Financial Statements
 For the year ended 30, June 2021.

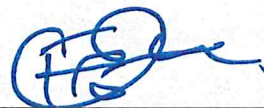
7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE
 2021

| | Note | 2020/2021 Kshs | 2019/2020 Kshs |
|-------------------------------------|------|----------------------|-----------------------|
| RECEIPTS | | | |
| Tax Revenues | 1 | 6,793,907,917 | 9,293,099,629 |
| Transfers from National Treasury | 2 | 1,322,352,207 | 1,567,767,224 |
| Other Revenues | 3 | 1,148,600 | 400,000 |
| TOTAL REVENUES | | 8,117,408,724 | 10,861,266,853 |
| PAYMENTS | | | |
| Compensation of Employees | 4 | 219,794,487 | 187,772,897 |
| Use of goods and services | 5 | 329,844,700 | 166,303,850 |
| Transfers to Other Government Units | 6 | 7,553,932,917 | 10,497,352,129 |
| Acquisition of Assets | 7 | 327,331 | 574,600 |
| TOTAL PAYMENTS | | 8,103,899,436 | 10,852,003,476 |
| SURPLUS/DEFICIT | | 13,509,289 | 9,263,377 |

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 15th Dec. 2021 and signed by:



Principal Secretary
 Name: Joe R. Okudo, CBS



Deputy Accountant General
 Name: CPA Francis Otieno Odera
 ICPAK Member Number: 5398

MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
 Annual Report and Financial Statements
 For the year ended 30, June 2021.

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

| | Note | 2020/2021 Kshs | 2019/2020 Kshs |
|--|------|--------------------|--------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 8a | 441,938,886 | 316,673,977 |
| Cash Balances | 8b | - | - |
| Total Cash And Cash Equivalents | | 441,938,886 | 316,673,977 |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 9 | 120,294 | 2,037,215 |
| TOTAL FINANCIAL ASSETS | | 442,059,180 | 318,711,191 |
| LESS: FINANCIAL LIABILITIES | | | |
| Accounts Payables - Deposits | 10 | 426,498,941 | 316,660,242 |
| NET FINANCIAL ASSETS | | 15,560,239 | 2,050,950 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 11 | 2,050,950 | 6,732,952,950 |
| Prior year adjustments | 14 | 0 | (6,740,165,377) |
| Surplus/Deficit for the year | | 13,509,289 | 9,263,377 |
| NET FINANCIAL POSITION | | 15,560,239 | 2,050,950 |

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 15th Dec. 2021 and signed by:

Principal Secretary

Name: Joe R. Okudo, CBS

Deputy Accountant General

Name: CPA Francis Otieno Odera

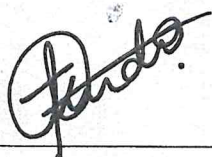
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MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Reports and Financial Statements
For the year ended 30, June 2021.

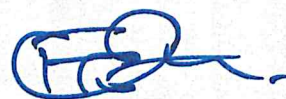
9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

| | Note | 2020/2021 Kshs | 2019/2020 Kshs |
|--|------|------------------------|-------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Receipts for operating income | | | |
| Tax Revenues | 1 | 6,793,907,917 | 9,293,099,629 |
| Transfers from National Treasury | 2 | 1,322,352,207 | 1,567,767,224 |
| Other Revenues | 3 | 1,148,600 | 400,000 |
| | | 8,117,408,724 | 10,861,266,853 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | (219,794,487) | (187,772,897) |
| Use of goods and services | 5 | (329,844,700) | (166,303,850) |
| Transfers to Other Government Units | 6 | (7,553,932,917) | (10,497,352,129) |
| | | (8,103,572,105) | (10,851,428,876) |
| Adjusted for: | | | |
| Changes in receivables | 12 | 1,916,921 | (970,510) |
| Changes in payables | 13 | 109,838,699 | (56,803,586) |
| Adjustments during the year | 14 | 0 | (6,740,165,377) |
| | | | |
| Net cashflow from operating activities | | 125,592,240 | (6,788,101,496) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Assets | 7 | (327,331) | (574,600) |
| Net cash flows from Investing Activities | | (327,331) | (574,600) |
| CASHFLOW FROM BORROWING ACTIVITIES | | | |
| Net cash flow from financing activities | | | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | |
| | | 125,264,909 | 6,788,676,096 |
| Cash and cash equivalent at BEGINNING of the year | | 316,673,977 | 7,105,350,072 |
| Cash and cash equivalent at END of the year | | 441,938,886 | 316,673,976 |

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 15th DEC. 2021 and signed by:



Principal Secretary
Name: Joe R. Okudo, CBS



Deputy Accountant General
Name: CPA Francis Otieno Odera
ICPAK Member Number: 5398

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Reports and Financial Statements

For the year ended 30, June 2021.

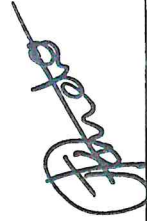
10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Revenue/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilisation Difference e=c-d | % of Utilisation Difference to Final Budget f=d/c % |
|-------------------------------------|-----------------------|------------------------|-----------------------|------------------------------------|---|---|
| RECEIPTS | | | | | | |
| Tax Receipts | 14,000,000,000 | (6,696,892,329) | 7,303,107,671 | 6,793,907,917 | 509,199,754 | 93% |
| Exchequer releases | 1,255,684,532 | 83,319,477 | 1,339,004,009 | 1,322,352,207 | 16,651,802 | 99% |
| Other Receipts | 65,500,000 | 70,700,000 | 136,200,000 | 1,148,600 | 135,051,400 | 1% |
| Total Receipts | 15,321,184,532 | (6,542,872,852) | 8,778,311,680 | 8,117,408,724 | 660,902,956 | 92% |
| Payments | | | | | | |
| Compensation of Employees | 105,654,880 | 114,140,000 | 219,794,880 | 219,794,487 | 393 | 100% |
| Use of goods and Services | 282,878,872 | 76,289,275 | 359,168,146 | 329,844,700 | 29,323,446 | 92% |
| Transfers to Other Government Units | 14,543,490,000 | (6,344,557,329) | 8,198,932,671 | 7,533,932,917 | 644,999,754 | 92% |
| Other grants and transfers | | | | 0 | 0 | 0% |
| Acquisition of Assets | 207,992 | 207,992 | 415,983 | 327,331 | 88,652 | 79% |
| Grand Total | 14,932,231,743 | (6,153,920,063) | 8,778,311,680 | 8,103,899,436 | 674,412,245 | 92% |
| Surplus/Deficit | 388,952,789 | (388,952,789) | 0 | 13,509,289 | (13,509,289) | |

Underutilization below 90%

- (i) The utilization of other receipts of 1% was as a result of AIA collections at Sports Kenya and Anti-Doping Agency of Kenya, surrendered to the State Department for receiving.
- (ii) Acquisition of Assets was at 79%. Few assets were purchased during the financial year.

The State Department for Sports' financial statements were approved on 15th Dec, 2021 and signed by:



Principal Secretary
Name: Joe R. Okudo, CBS



Deputy Accountant General
Name: CPA Francis Otieno Odera
ICPAK Member Number: 5398

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Revenue/Expense Item | Original Budget | | | Adjustments | | | Final Budget | | | Actual on Comparable Basis | | | Budget Utilisation Difference | | | % of Utilisation Difference to Final Budget f=d/c % |
|-------------------------------------|----------------------|----------------------|----------------------|-------------|-------|----------------------|----------------------|---------------------|------------|----------------------------|---------------------|------------|-------------------------------|--|--|---|
| | a | b | c=a+b | d | e=d-c | f=d/c % | d | e=d-c | f=d/c % | d | e=d-c | f=d/c % | | | | |
| RECEIPTS | | | | | | | | | | | | | | | | |
| Tax Receipts | | | | | | | | | | | | | | | | |
| Exchequer releases | 1,100,114,532 | 161,104,477 | 1,261,219,009 | - | - | 1,261,219,009 | 1,244,567,207 | 16,651,802 | 99% | 1,244,567,207 | 16,651,802 | 99% | | | | |
| Other Receipts | 65,500,000 | 70,700,000 | 136,200,000 | | | 136,200,000 | 1,148,600 | 135,051,400 | 1% | 1,148,600 | 135,051,400 | 1% | | | | |
| Total Receipts | 1,165,614,532 | 231,804,477 | 1,397,419,009 | | | 1,397,419,009 | 1,245,715,807 | 151,703,202 | 89% | 1,245,715,807 | 151,703,202 | 89% | | | | |
| PAYMENTS | | | | | | | | | | | | | | | | |
| Compensation of Employees | 105,654,880 | 114,140,000 | 219,794,880 | | | 219,794,880 | 219,794,487 | 393 | 100% | 219,794,487 | 393 | 100% | | | | |
| Use of goods and Services | 282,878,872 | 76,289,275 | 359,168,146 | | | 359,168,146 | 329,844,700 | 29,323,446 | 92% | 329,844,700 | 29,323,446 | 92% | | | | |
| Transfers to Other Government Units | 387,920,000 | 430,120,000 | 818,040,000 | | | 818,040,000 | 682,240,000 | 135,800,000 | 83% | 682,240,000 | 135,800,000 | 83% | | | | |
| Other grants and transfers | 0 | 0 | 0 | | | 0 | 0 | 0 | 0% | 0 | 0 | 0% | | | | |
| Acquisition of Assets | 207,992 | 207,992 | 415,983 | | | 415,983 | 327,331 | 88,652 | 79% | 327,331 | 88,652 | 79% | | | | |
| Total Payments | 776,661,743 | 620,757,266 | 1,397,419,009 | | | 1,397,419,009 | 1,232,206,519 | 165,212,491 | 88% | 1,232,206,519 | 165,212,491 | 88% | | | | |
| Surplus/Deficit | 388,952,789 | (388,952,789) | 0 | | | 0 | 13,509,289 | (13,509,289) | | 13,509,289 | (13,509,289) | | | | | |

Underutilization below 90%

- (i) The utilization of other receipts of 1% was as a result of AIA collections at Sports Kenya and Anti-Doping Agency of Kenya, surrendered to the State Department for receipting.
- (ii) Acquisition of Assets was at 79%. Few assets were purchased during the financial year.

The State Department for Sports' financial statements were approved on 15th Dec 2021 and signed by:



Principal Secretary
Name: Joe R. Okudo, CBS



Deputy Accountant General
Name: CPA Francis Otieno Odera
ICPAK Member Number: 5398

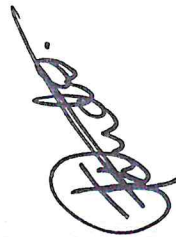
MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
 Annual Report and Financial Statements
 For the year ended 30, June 2021.

12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

| Revenue/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|-----------------|-----------------|---------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e-b-d | f=d/c % |
| RECEIPTS | | | | | | |
| Tax Receipts | 14,000,000,000 | (6,696,892,329) | 7,303,107,671 | 6,793,907,917 | 509,199,754 | 93% |
| Exchequer releases | 155,570,000 | (77,785,000) | 77,785,000 | 77,785,000 | 0 | 100% |
| Total Receipts | 14,155,570,000 | (6,774,677,329) | 7,380,892,671 | 6,871,692,917 | 509,199,754 | 93% |
| Payments | | | | | | |
| Transfers to Other Government Units | 14,155,570,000 | (6,774,677,329) | 7,380,892,671 | 6,871,692,917 | 509,199,754 | 93% |
| Acquisition of Assets | 0 | 0 | 0 | 0 | 0 | 0% |
| Grand Total | 14,155,570,000 | (6,774,677,329) | 7,380,892,671 | 6,871,692,917 | 509,199,754 | 93% |
| Surplus/Deficit | 0 | 0 | 0 | 0 | 0 | |

The State Department for Sports' financial statements were approved on

15th Dec. 2021 and signed by:



Principal Secretary

Name: Joe R. Okudo, CBS



Deputy Accountant General

Name: CPA Francis Otieno Odera

ICPAK Member Number: 5398

MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
 For the year ended 30, June 2021.

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| 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 | 8,778,311,680.00 | 8,103,899,435.10 | 674,412,244.90 |
| | 901010000 | Sports Training and competitions | 445,391,857.00 | 432,856,292.80 | 12,535,564.20 |
| | 901020000 | Development and Management of Sports Facilities | 7,865,558,855.00 | 7,225,359,100.60 | 640,199,754.40 |
| | 901030000 | | 467,360,968.00 | 445,684,041.70 | 21,676,926.30 |
| 905000000 | | General Administration, Planning and Support | 0 | 0 | 0 |
| | 905010000 | General Administration, Planning and Support Services | 0 | 0 | 0 |
| | | Grand Total | 8,778,311,680.00 | 8,103,899,435.10 | 674,412,244.90 |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Reports and Financial Statements
For the year ended 30, June 2021.

14. 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 and also comprise of the following development projects implemented by the entity:

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 Entity.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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. (Check if this policy is applicable to entity)

ii) 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.

iii) 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 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iv) 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.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) 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.

v) Acquisition of Fixed Assets

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

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

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

a) 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 2021, this amounted to Kshs 426,498,941 compared to Kshs 316,660,242 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 2020 for the period 1st July, 2020 to 30th June, 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2021.

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. During the year, there were no corrected errors.

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.

16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Sports does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

15. NOTES TO THE FINANCIAL STATEMENTS

1 Tax Receipts

| | 2020-2021 | 2019-2020 |
|-----------------------------|----------------------|----------------------|
| | Kshs | Kshs |
| Taxes on Goods and Services | 6,793,907,917 | 9,293,099,629 |
| TOTAL | 6,793,907,917 | 9,293,099,629 |

2 Exchequer Releases

| Description | 2020-2021 | 2019-2020 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Total Exchequer Releases for quarter 1 | 523,225,506 | 249,850,074 |
| Total Exchequer Releases for quarter 2 | 303,403,300 | 665,074,894 |
| Total Exchequer Releases for quarter 3 | 50,254,940 | 240,296,489 |
| Total Exchequer Releases for quarter 4 | 445,468,461 | 412,545,767 |
| TOTAL | 1,322,352,207 | 1,567,767,224 |

3 Other Receipts

| | 2020-2021 | 2019-2020 |
|--|------------------|----------------|
| | Kshs | Kshs |
| Receipts from Administrative Fees and Charges - Collected as AIA | - | - |
| Receipts from Sale of Incidental Goods | 1,148,600 | 400,000 |
| TOTAL | 1,148,600 | 400,000 |

4 Compensation of Employees

| | 2020-2021 | 2019-2020 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Basic salaries of permanent employees | 82,551,668 | 112,451,586 |
| Basic wages of temporary employees | 42,710,412 | 4,628,945 |
| Personal allowances paid as part of salary | 94,532,407 | 70,692,366 |
| TOTAL | 219,794,487 | 187,772,897 |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Use of Goods and Services

| | 2020-2021 | 2019-2020 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 44,451,184 | 51,377,130 |
| Communication, supplies and services | 4,009,541 | 5,090,043 |
| Domestic travel and subsistence | 21,395,079 | 9,282,603 |
| Foreign travel and subsistence | 30,150,201 | 1,143,471 |
| Printing, advertising and information supplies & services | 13,936,330 | 774,575 |
| Rentals of produced assets | 42,202,663 | 63,795,570 |
| Training expenses | 2,920,643 | 7,036,757 |
| Hospitality supplies and services | 77,822,791 | 3,499,041 |
| Insurance Costs | 520,000 | - |
| Specialised materials and services | 19,867,766 | 5,979,689 |
| Office and general supplies and services | 6,986,639 | 4,642,633 |
| Fuel Oil and Lubricants | 6,973,528 | 3,757,090 |
| Other operating expenses | 51,594,965 | 6,132,357 |
| Routine maintenance – vehicles and other transport equipment | 3,443,294 | 3,780,085 |
| Routine maintenance – other assets | 3,570,076 | 2,012,801 |
| Exchange Rate Losses | - | - |
| TOTAL | 329,844,700 | 166,303,850 |

6 Grants and Transfers to Other Government Entities

| Description | 2020-2021 | 2019-2020 |
|---|----------------------|-----------------------|
| | Kshs | Kshs |
| Transfers to National Government entities | | |
| Current grants to government agencies and other level of government | 682,240,000 | 854,252,500 |
| Capital grants to government agencies and other level of government | 6,871,692,917 | 9,643,099,629 |
| TOTAL | 7,553,932,917 | 10,497,352,129 |

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

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

| Description | RECURRENT | DEVELOPMENT | TOTAL | 2019-2020 |
|--|--------------------|----------------------|----------------------|-----------------------|
| | Kshs | Kshs | Kshs | Kshs |
| Transfers to SAGAs and SCs | | | | |
| Kenya Academy of Sports | 46,850,000 | 77,785,000 | 124,635,000 | 145,650,000 |
| Sports Kenya | 173,000,000 | - | 173,000,000 | 538,980,000 |
| Anti Doping Agency | 242,470,000 | | 242,470,000 | 257,470,000 |
| KENYA NATIONAL SPORTS COUNCIL | 5,920,000 | | 5,920,000 | 3,152,500 |
| Sports and Arts Development Fund | | 6,793,907,917 | 6,793,907,917 | 9,293,099,629 |
| Sports and Arts Development Fund - Secretariat | 214,000,000 | | 214,000,000 | 251,000,000 |
| Gor-Mahia Football Club | | | - | 8,000,000 |
| TOTAL | 682,240,000 | 6,871,692,917 | 7,553,932,917 | 10,497,352,129 |

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

NOTES TO THE FINANCIAL STATEMENTS (continued)

7 Acquisition of Assets

| | 2020-2021 | 2019-2020 |
|--|----------------|----------------|
| | Kshs | Kshs |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Purchase of Office Furniture and General Equipment | 320,700 | 464,400 |
| Purchase of Specialised Plant, Equipment and Machinery | 6,631 | 110,200 |
| Rehabilitation of Civil Works | | - |
| Sub Total | 327,331 | 574,600 |
| TOTAL | 327,331 | 574,600 |

8 Bank Accounts

| Name of Bank, Account No. & currency | Exc rate (if in foreign currency) | 2020-2021 | 2019-2020 |
|--|-----------------------------------|--------------------|--------------------|
| | | Kshs | Kshs |
| Central Bank of Kenya, 1000385658, KShs RECURRENT | | 15,426,210 | - |
| Central Bank of Kenya, 1000385669, KShs DEVELOPMENT | | - | |
| Central Bank of Kenya, 1000385677, KShs DEPOSIT | | 426,498,941 | 316,660,242 |
| Central Bank of Kenya, 1000394005, KShs WORLD YOUTH CHAMP-2017 | | 13,735 | 13,735 |
| Total | | 441,938,886 | 316,673,977 |

9 Accounts Receivable

| Description | 2020-2021 | 2019-2020 |
|---------------------|----------------|------------------|
| | Kshs | Kshs |
| Government Imprests | - | 1,916,920 |
| Salary advances | 17,753 | 17,753 |
| District suspense | 102,541 | 102,541 |
| TOTAL | 120,294 | 2,037,215 |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
 Annual Report and Financial Statements
 For the year ended 30, June 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 Accounts Payable

| | 2020-2021 Kshs | 2019-2020 Kshs |
|--------------|--------------------|--------------------|
| Deposits | 426,498,941 | 316,660,242 |
| Retentions | | |
| TOTAL | 426,498,941 | 316,660,242 |

11 Fund Balance Brought Forward

| | 2020-2021 Kshs | 2019-2020 Kshs |
|------------------------------------|-------------------|----------------------|
| Bank accounts | 316,673,977 | 7,105,350,072 |
| Cash in hand | - | - |
| Receivables - Outstanding Imprests | 2,037,215 | 1,066,705 |
| Payables - Deposits | (316,660,242) | (373,463,827) |
| TOTAL | 2,050,950 | 6,732,952,950 |

12 (Increase)/ Decrease in Receivable

| | 2020-2021 KShs | 2019-2020 KShs |
|---|-------------------|-------------------|
| Receivables as at 1 st July (a) | 2,037,215 | 1,061,705 |
| Receivables as at 30 th June (b) | 120,294 | 2,037,215 |
| Increase/ Decrease in Receivables (c=(b-a)) | 1,916,921 | (975,510) |

13 Increase/ (Decrease) in Accounts Payable

| | 2020-2021 Kshs | 2019-2020 Kshs |
|---------------------------------------|-------------------|-------------------|
| Payables as at 1 st July (| 316,660,242 | 373,463,827 |
| Payables as at 30 th June | 426,498,941 | 316,660,242 |
| Increase/ (Decrease) in payables | 109,838,699 | (56,803,585) |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 Prior Year Adjustments

| | 2020-2021 | 2019-2020 |
|---|-----------|------------------------|
| | Kshs | Kshs |
| Adjustments on bank account balances | 0 | 0 |
| Adjustments on receivables | 0 | (6,726,955,778) |
| Adjustments on payables - Error on wrong carry down (386,673,426-373,463,827) | | (13,209,599) |
| TOTAL | 0 | (6,740,165,377) |

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:

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;
- iii) County Governments; and
- iv) State Corporations and Semi-Autonomous Government Agencies.

15 Related party transactions:

| | 2020-2021 | 2019/2020 |
|---|---------------|----------------|
| | Kshs | Kshs |
| Key Management compensation | - | - |
| Transfers to other State Corporations and Semi-Autonomous Government Agencies | 7,553,932,917 | 10,497,352,129 |

16. Other Important Disclosures

16.1: Pending Accounts Payable

| | 2020-2021 | 2019/2020 |
|-----------------------------|-----------|--------------------|
| | Kshs | Kshs |
| Construction of civil works | - | - |
| Supply of goods | - | 134,062,006 |
| Supply of services | - | - |
| TOTAL | - | 134,062,006 |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16.2: Other Pending Payables

| | 2020-2021 | 2019/2020 |
|------------------------------|-------------|-------------|
| | Kshs | Kshs |
| Amounts due to third parties | 426,498,941 | 316,660,242 |
| TOTAL | 426,498,941 | 316,660,242 |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Reports and Financial Statements
For the year ended 30, June 2021.

16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|-----------------------------------|--|
| 914 | Unsupported Expenditure on Supply, Delivery and Installation of Security, Access Control, Communications, Audio-visual and Pitch Lighting Systems in Various Stadiums | The State Department has recently written to the AG seeking for his opinion on the contracts and obligations of the ministry. The Attorney General has responded and the State Department has requested for re-assessment of works done. | Unresolved | |
| 915 | Irregular Payments to Members of Parliament (MPs) | The Accounting Officer submitted that it was true that Ksh. 2,461,872 was disbursed to the National Sports Fund for the purpose of travel and accommodation expenses for 2 members of the National assembly attached to the Departmental committee of Sports, Culture and Tourism to enable them attend the FIFA World cup games in Russia in July, 2018. The purpose of this visit was to hold talks with different officials from football federations with the view to developing sustainable funding models for federations that are worthy adoption by the State Department. | Resolved | |
| 916 | Excess – Development Appropriation Vote | The Accounting Officer admitted that an excess vote was realized under the development vote totalling to Ksh. 33,873,815. This was attributed to a budget cut of Ksh. 551,788,894 under stadia infrastructure upgrading projects. This matter was brought to the attention of the National Treasury. The Accounting Officer submitted that all expenditure was incurred | Unresolved | |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

| | | | | |
|--|---|--|--|-------------------|
| | | | <p>within the ambits of the estimates and any over expenditure realized could be attributed to unforeseen budget cuts through Supplementary budget reviews.</p> | |
| <p>917</p> <p>Pending Bills</p> | | | <p>The Accounting Officer admitted that the pending bill status as at 30th June 2018 stood at Ksh. 329,768,723.70. These bills did not constitute first charge at the beginning of the year due to low budgetary provisions under the relevant expenditure item. The analysis indicates that with the first quarter funds, the Department could not be able to settle the bills and meet other operational costs given that most sporting events occur in the same quarter.</p> <p>The Accounting Officer submitted that the pending bills have been accumulating over the financial years mostly due to under exchequer issues and unexpected budget cuts. The Ministry has instituted significant effort through engagement with the National Treasury for enhanced budgetary provisions in order to minimize the level of pending bills. Currently, the pending bills under recurrent vote have substantially been reduced to Ksh. 66,513,598, with funding from both National Treasury and Sports, Arts and Social Development Fund.</p> | <p>Unresolved</p> |
| <p>918</p> | <p>Un-budgeted Disbursement and Excess Vote to National Sports Fund</p> | | <p>The Accounting Officer admitted that a total of Ksh. 404,444,538.00 was transferred to the National Sports Fund to facilitate prompt payments to sports federations and persons using existing electronic funds transfer platform. This was preferred more so in payment of allowances to athletes due to timeliness as compared to IFMIS where each athlete required definition by The National Treasury before effecting payment. Copies of details of sports activities/events funded were provided for perusal by the Committee.</p> | <p>Unresolved</p> |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

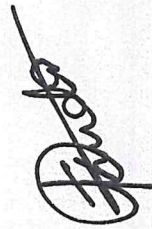
| | | |
|--|---|--|
| | <p>The expenditure relating to commonwealth games held in Gold Coast in the month of April 2018 totalling to Ksh. 130,553,340 was a proper charge to public funds given that the financial support to the event was approved under supplementary II budget estimates.</p> <p>With regard to the excess vote totalling to Ksh. 67,163,340 relates to commonwealth games, the Accounting Officer stated as follows:</p> <p>(i) As at the time of departure of various teams to Commonwealth Games i.e. 22nd March to 1st April 2018, funds relating to allowances of athletes had not been configured to IFMIS platform.</p> <p>(ii) Given the urgency to pay the athletes, funds totalling to Ksh. 67,163,340 were temporarily borrowed from WRC project with a view to refunding when all allowances for Commonwealth are configured in IFMIS platform. The refund process was initiated on 24th May 2018 but was not complete at the close of the financial year due to budget cuts under CHAN (Finance Unit) expenditure item to the tune of Ksh. 1,739,000,000 from the initial Ksh. 1,912,000,000 resulting to an over expenditure of Ksh. 80,752,982. Subsequently, this limited the amount of exchequer that could be accessed.</p> <p>(iii) The outstanding amount due to WRC project was subsequently reduced in the 2018/19 financial year by settling some of its operational requirements like registration to international bodies and the local motorsport association amounting to Ksh. 32,000,000.</p> <p>The Ministry continues to ensure that funds are available for WRC project activities as and when required.</p> | |
|--|---|--|

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

| | | | | |
|--------------|---|---|----------|--|
| 919 | Advance from the Anti-Doping Agency of Kenya | The Accounting Officer admitted that ADAK advanced the state department of sports development an amount of Ksh. 4,400,000 to pay athletes who participated in the World Under 18 Championships 2017. This was attributed to the urgency of payment for the allowances hence calling for this short-term measure. The Accounting Officer reported that ADAK has been paid the outstanding balance of Ksh. 2,400,000. Copies of payment vouchers were availed for perusal by the Committee. | Resolved | |
| 920 920.1 | Unresolved Prior Year Matters: Supply and Delivery of Petroleum Products in Bulk | The Accounting Officer submitted that it was true the discount of Kshs 4.25 was as per the signed contract. The firm is being pursued to refund the discount or provide the fuel in lieu of the same. | Resolved | |
| 920.2 | Theft of Parking Lights at Kasarani Stadium | The Accounting Officer admitted that Sports Kenya withheld a total of Ksh. 3.9 million due the security firm till the replacement of the lights are made. The lights have since been replaced. | Resolved | |
| 920.3 | Other Matters arising from the audit 2016/17 Report | The Accounting Officer submitted that it was as directed by Parliamentary Accounts Committee; the relevant supporting documents relating to the unresolved matter were submitted for audit verification. | Resolved | |
| 921 | Budget and Budgetary Performance: | | | |
| 921.1 | Receipts | The State Department of Sports Development had budgeted for receipts totalling Ksh.4, 831,669,152 but realized Ksh. 4,809,210,037 resulting to a shortfall of Ksh. 22,573,115 or 0.5percent. | | |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

| | | | | |
|-------|-------------|---|--|--|
| 921.2 | Expenditure | <p>The Department had budgeted to spend Ksh. 4,831,669,152 but actual expenditure amounted to Ksh.4, 804,759,913 resulting to an under expenditure of Ksh. 26,909,238 or 1percent.</p> <p>The underutilization on other grants and transfers of Ksh. 3,101,600 or 15percent was as a result of late submission of requests while the over-expenditure on acquisition of assets of Ksh. 61,594,500 or 4 percent was as a result of supplementary budget cut after expenditure had already been incurred.</p> | | |
|-------|-------------|---|--|--|



Principal Secretary



Deputy Accountant General

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

ANNEXES

ANNEX 1 – 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 | 1,814,044,124 | 0 | -1,814,044,124 | 0 |
| Office equipment, furniture and fittings | 10,796,467 | 320,700 | 0 | 11,117,167 |
| ICT Equipment, Software and Other ICT Assets | 463,800 | 6,631 | 0 | 470,431 |
| Purchase of Vehicles and other Transport Equipment | 7,480,000 | 0 | 0 | 7,480,000 |
| Purchase of Specialized Plant, Equipment and Machinery | 201,400 | 0 | 0 | 201,400 |
| Total | 1,832,985,791 | 327,331 | -1,814,044,124 | 19,268,998 |

NOTE: Building and Structures asset of Kshs. 1,814,044,124 relates to Sports Kenya as they are a SAGA under the State Department for Sports, now corrected.

MINISTRY OF SPORTS, CULTURE AND HERITAGE
 STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
 For the year ended 30, June 2021.

ANNEX 2 – 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 | Dr. Doreen Odhiambo. PhD - CEO | 77,785,000.00 | Yes |
| 2 | Kenya Academy of Sports | Enhance sporting talents | Dr. Doreen Odhiambo. PhD - CEO | 46,850,000 | Yes |
| 3 | Sports Kenya | Develop sports infrastructure to enhance sports and related activities | Pius Metto- Director General | 173,000,000.00 | Yes |
| 4 | Kenya National Sports Council | Enhance participation and competition of various sporting activities | Nderitu Gikaria - Chairman | 5,920,000.00 | Yes |
| 5 | Anti-Doping Agency of Kenya | Promote integrity for doping-free sports | Japhter Rugut - CEO | 242,470,000.00 | 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 | 214,000,000.00 | Yes |
| 7 | Sports, Arts and Social Development Fund | Provide funding to support the development and promotion of Sports, Arts and the promotion of social developments including universal healthcare | Mark Wambugu – Ag. CEO | 6,793,907,917 | Yes |
| | TOTAL | | | 7,553,932,917.00 | |

MINISTRY OF SPORTS, CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements
For the year ended 30, June 2021.

ANNEX 3- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

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



Trial Balance

Entity: 1132-State Department For Sports Development

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

| Account No and Description | Current Period | | Previous period | |
|--|------------------|------------------|-------------------|------------------|
| | Debit Kshs | Credit Kshs | Debit Kshs | Credit Kshs |
| 1110300 Receipts from Withholding Tax | 0 | 0 | 0 | 0 |
| 1110000 Taxes on Income, Profits and Capital | 0 | 0 | 0 | 0 |
| 1140400 Taxes on Specific Services | 0 | 6,793,907,917.00 | 0 | 9,293,099,629.45 |
| 1140000 Taxes on Goods and Services | 0 | 6,793,907,917.00 | 0 | 9,293,099,629.45 |
| 1420300 Administrative Fees and Charges | 0 | 0 | 0 | 0 |
| 1420600 Receipts from Sale of Incidental Goods | 0 | 1,148,600.00 | 0 | 460,000.00 |
| 1420000 Sales of Goods and Services | 0 | 1,148,600.00 | 0 | 460,000.00 |
| 1450100 Paid to Exchequer | 0 | 0 | 0 | 0 |
| 1450000 Other Receipts Not Elsewhere | 0 | 0 | 0 | 0 |
| 2110100 Basic Salaries - Permanent Employees | 82,551,668.20 | 0 | 112,451,585.65 | 0 |
| 2110200 Basic Wages - Temporary Employees | 42,710,412.10 | 0 | 4,628,945.15 | 0 |
| 2110300 Personal Allowances paid as part of | 94,532,406.95 | 0 | 70,692,366.25 | 0 |
| 2110000 Wages and Salary Contributions | 219,794,487.25 | 0 | 187,772,897.05 | 0 |
| 2210100 Utilities, Supplies and Services | 44,451,184.00 | 0 | 51,377,129.80 | 0 |
| 2210200 Communication, Supplies and Services | 4,009,540.75 | 0 | 3,090,048.45 | 0 |
| 2210300 Domestic Travel and Subsistence, and | 21,395,079.00 | 0 | 13,572,641.00 | 0 |
| 2210400 Foreign Travel and Subsistence, and | 30,150,201.00 | 0 | 4,804,482.00 | 0 |
| 2210500 Printing , Advertising and Information | 13,936,329.75 | 0 | 774,575.30 | 0 |
| 2210600 Rentals of Produced Assets | 42,202,662.95 | 0 | 63,795,570.40 | 0 |
| 2210700 Training Expenses | 2,920,643.00 | 0 | 7,036,757.00 | 0 |
| 2210800 Hospitality Supplies and Servi | 77,822,791.00 | 0 | 4,803,269.00 | 0 |
| 2210900 Insurance Costs | 520,000.00 | 0 | 0 | 0 |
| 2211000 Specialised Materials and Supp | 19,867,766.00 | 0 | 5,979,689.00 | 0 |
| 2211100 Office and General Supplies and | 6,986,639.00 | 0 | 4,642,632.50 | 0 |
| 2211200 Fuel Oil and Lubricants | 6,973,528.45 | 0 | 3,857,090.00 | 0 |
| 2211300 Other Operating Expenses | 51,594,965.00 | 0 | 6,132,356.85 | 0 |
| 2210000 Goods and Services | 322,831,329.90 | 0 | 169,866,241.30 | 0 |
| 2220100 Routine Maintenance - Vehicles | 3,443,294.35 | 0 | 3,780,085.75 | 0 |
| 2220200 Routine Maintenance - Other Assets | 3,570,076.00 | 0 | 2,012,800.60 | 0 |
| 2220000 Routine Maintenance | 7,013,370.35 | 0 | 5,792,886.35 | 0 |
| 2620100 Membership Fees and Dues and | 0 | 0 | 0 | 0 |
| 2620000 Grants and Other Transfers to | 0 | 0 | 0 | 0 |
| 2630100 Current Grants to Government Agencies | 682,240,000.00 | 0 | 846,252,499.95 | 0 |
| 2630200 Capital Grants to Government Agencies | 6,871,692,916.60 | 0 | 9,643,099,629.20 | 0 |
| 2630000 Grants & Transfer To Other Govt. | 7,553,932,916.60 | 0 | 10,489,352,129.15 | 0 |
| 2640400 Other Current Transfers, Grants and | 0 | 0 | 8,000,000.00 | 0 |
| 2640000 Other Transfers and Emergency Relief | 0 | 0 | 8,000,000.00 | 0 |
| 2710100 Government Pension and Retirement | 0 | 0 | 0 | 0 |
| 2710000 Social Security Benefits | 0 | 0 | 0 | 0 |
| 3110300 Refurbishment of Buildings | 0 | 0 | 0 | 0 |
| 3110700 Purchase of Vehicles and Other | 0 | 0 | 0 | 0 |
| 3111000 Purchase of Office Furniture and | 320,700.00 | 0 | 464,400.00 | 0 |
| 3111100 Purchase of Specialised Plant, | 6,631.00 | 0 | 110,200.00 | 0 |
| 3111500 Rehabilitation of Civil Works | 0 | 0 | 0 | 0 |
| 3110000 Acquisition of Fixed Capital Assets | 327,331.00 | 0 | 574,600.00 | 0 |
| 6530100 Recurrent Bank Accounts | 15,426,210.00 | 0.00 | 0.00 | 0 |
| 6530000 Recurrent Bank Accounts | 15,426,210.00 | 0.00 | 0.00 | 0 |
| 6540100 Development Bank Accounts | 0 | 0.00 | 0.00 | 0 |

| | | | | |
|--|-------------------------|-------------------------|--------------------------|--------------------------|
| 6540000 Development Bank Accounts | 0 | 0.00 | 0.00 | 0 |
| 6550100 Deposit Bank Accounts | 0.00 | 426,498,941.00 | 0.00 | 316,660,242.00 |
| 6550000 Deposit Bank Account | 0.00 | 426,498,941.00 | 0.00 | 316,660,242.00 |
| 6580100 Cash in Hand | 0.00 | 0.00 | 0.00 | 0.00 |
| 6580000 Cash in Hand | 0.00 | 0.00 | 0.00 | 0.00 |
| 6710100 Debtors & Advances - Employees | 0.00 | 17,753.00 | 0.00 | 17,753.00 |
| 6710000 Domestic Debtors & Advances | 0.00 | 17,753.00 | 0.00 | 17,753.00 |
| 6740100 Other Debtors & Pre-payments | 0.00 | 102,541.00 | 0.00 | 102,541.00 |
| 6740000 Other Debtors & Pre-payments | 0.00 | 102,541.00 | 0.00 | 102,541.00 |
| 6760100 Imprests | 0.00 | 0 | 0.00 | 0 |
| 6760000 Government Imprests | 0.00 | 0 | 0.00 | 0 |
| 6780100 Suspense & Clearance Account | 0 | 0.00 | 0.00 | 0.00 |
| 6780000 Suspense & Clearance Account | 0 | 0.00 | 0.00 | 0.00 |
| 7310100 General Deposits Items | 0.00 | 0 | 0.00 | 0 |
| 7310000 Deposits | 0.00 | 0 | 0 | 0 |
| 7320000 Other Liabilities | 0.00 | 0.00 | 0 | 0.00 |
| 7320100 Salary Deductions | 0.00 | 0 | 0.00 | 0 |
| 7320200 Other General Liabilities | 0.00 | 0 | 0 | 0.00 |
| 7320400 Withholding Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| 7320000 Other Liabilities | 0.00 | 0 | 0 | 0.00 |
| 7380100 | 0.00 | 0 | 0 | 0.00 |
| 7380000 Withholding Taxes | 0.00 | 0 | 0.00 | 0 |
| 7390100 System Required Liabilities | 0 | 1,324,148,834.10 | 0 | 1,567,696,583.40 |
| 7390000 System Required Liabilities A/cs | 0.00 | 1,324,148,834.10 | 0.00 | 1,567,696,583.40 |
| 9910100 General Provisions | 0 | 0.00 | 0 | 0.00 |
| 9910200 Exchequer Provisions | 0 | 0.00 | 0 | 0.00 |
| 9910000 Provisions | 0 | 0.00 | 0 | 0.00 |
| 9990400 Opening Balance - Deposits | 316,660,242.00 | 0 | 373,463,827.00 | 0 |
| 9999900 | 109,838,699.00 | 0 | 0.00 | 56,803,585.00 |
| 9990000 Opening Balance Reserves | 426,498,941.00 | 0 | 373,463,827.00 | 56,803,585.00 |
| Total | 8,545,824,586.10 | 8,545,824,586.10 | 11,234,822,580.85 | 11,234,822,580.85 |

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

| | |
|--------------------|-------------|
| Prepared By: _____ | Date: _____ |
| Reviewed By: _____ | Date: _____ |
| Approved By: _____ | Date: _____ |



Trial Balance Comparison Report

Entity: 1132-State Department For Sports Development
 Current Period: JUL-20 To JUN-21
 Compare With: JUL-19 To JUN-20

| Account No and Description | Current Period | | Previous period | |
|---|-------------------------|-------------------------|--------------------------|--------------------------|
| | Debit Kshs | Credit Kshs | Debit Kshs | Credit Kshs |
| 1110000 Taxes on Income, Profits and Capital | 0 | 0 | 0 | 0 |
| 1140000 Taxes on Goods and Services | 0 | 6,793,907,917.00 | 0 | 9,293,099,629.45 |
| 1420000 Sales of Goods and Services | 0 | 1,148,600.00 | 0 | 460,000.00 |
| 1450000 Other Receipts Not Elsewhere Classified | 0 | 0 | 0 | 0 |
| 2110000 Wages and Salary Contributions | 219,794,487.25 | 0 | 187,772,897.05 | 0 |
| 2210000 Goods and Services | 322,831,329.90 | 0 | 169,866,241.30 | 0 |
| 2220000 Routine Maintenance | 7,013,370.35 | 0 | 5,792,886.35 | 0 |
| 2620000 Grants and Other Transfers to | 0 | 0 | 0 | 0 |
| 2630000 Grants & Transfer To Other Govt. Units | 7,553,932,916.60 | 0 | 10,489,352,129.15 | 0 |
| 2640000 Other Transfers and Emergency Relief | 0 | 0 | 8,000,000.00 | 0 |
| 2710000 Social Security Benefits | 0 | 0 | 0 | 0 |
| 3110000 Acquisition of Fixed Capital Assets | 327,331.00 | 0 | 574,600.00 | 0 |
| 6530000 Recurrent Bank Accounts | 15,426,210.00 | 0 | 0.00 | 0 |
| 6540000 Development Bank Accounts | 0 | 0.00 | 0.00 | 0 |
| 6550000 Deposit Bank Account | 426,498,941.00 | 0 | 316,660,242.00 | 0 |
| 6580000 Cash in Hand | 0.00 | 0.00 | 0.00 | 0.00 |
| 6710000 Domestic Debtors & Advances | 0.00 | 0 | 0.00 | 0 |
| 6740000 Other Debtors & Pre-payments | 0.00 | 0 | 0.00 | 0 |
| 6760000 Government Imprests | 0.00 | 0 | 0.00 | 0 |
| 6780000 Suspense & Clearance Account | 0.00 | 102,541.00 | 0.00 | 102,541.00 |
| 7310000 Deposits | 0.00 | 426,498,941.00 | 0.00 | 316,660,242.00 |
| 7320000 Other Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| 7380000 Withholding Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| 7390000 System Required Liabilities A/cs | 0.00 | 0.00 | 0.00 | 0.00 |
| 9910000 Provisions | 0 | 1,324,166,587.10 | 0 | 1,567,696,583.40 |
| 9990000 Opening Balance Reserves | 0.00 | 0 | 0.00 | 0 |
| Total | 8,645,824,586.10 | 8,545,824,586.10 | 11,178,018,995.85 | 11,178,018,995.85 |

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

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

Date: _____
 Date: _____
 Date: _____





**MINISTRY OF SPORTS ,CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
BANK RECONCILIATION STATEMENT
RECURRENT ACCOUNT VOTE R 1132**

AS AT 30TH JUNE 2021

| | |
|--|-----------------|
| Balance as per Bank Certificate | 58,530,195.55 |
| LESS: - Payments in cash Book not yet recorded in Bank Statement | (43,103,987) |
| LESS: - Receipts in Bank statement not yet recorded in Cashbook | |
| ADD: - Payments in Bank statement not yet recorded in Cashbook | (43,103,986.50) |
| ADD: - Receipts in cash Book not yet recorded in Bank Statement | - |
| Cashbook Balance | 15,426,209.05 |

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


**OTIS M NTURIBI
FOR: PRINCIPAL SECRETARY.**

DATE.....*2nd July, 2021*.....







**MINISTRY OF SPORTS ,CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
BANK RECONCILIATION STATEMENT
DEVELOPMENT ACCOUNT VOTE D 1132**

AS AT 30TH JUNE 2021

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.

**FRANCIS O. ODERA
FOR: PRINCIPAL SECRETARY.**

DATE.....02-07-2021.....





**MINISTRY OF SPORTS ,CULTURE AND HERITAGE
STATE DEPARTMENT FOR SPORTS
BANK RECONCILIATION STATEMENT
DEPOSIT ACCOUNT VOTE 1132**

AS AT 30TH JUNE 2021

| | | |
|--|---------------|------------------|
| Balance as per Bank Certificate | | 589,105,466.20 |
| LESS: - Payments in cash Book not yet recorded in Bank Statement | (162,606,525) | |
| LESS: - Receipts in Bank statement not yet recorded in Cashbook | | (162,606,525.20) |
| ADD: - Payments in Bank statement not yet recorded in Cashbook | | |
| ADD: - Receipts in cash Book not yet recorded in Bank Statement | | - |
| Cashbook Balance | | 426,498,941.00 |

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

**FRANCIS O. ODERA
FOR: PRINCIPAL SECRETARY.**

DATE..... 02-07-2021







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

AS AT 30TH JUNE 2021

| | | |
|--|---|-----------|
| Balance as per Bank Certificate | | 13,734.80 |
| LESS: - | | |
| Payments in cash Book not yet recorded in Bank Statement | 0 | |
| LESS: - | | |
| Receipts in Bank statement not yet recorded in Cashbook | | |
| ADD: - | | - |
| Payments in Bank statement not yet recorded in Cashbook | | |
| ADD: - | | |
| Receipts in cash Book not yet recorded in Bank Statement | - | - |
| Cashbook Balance | | 13,734.80 |

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

**FRANCIS O. ODERA
FOR: PRINCIPAL SECRETARY.**

DATE.....02-07-2021.....



PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021

| Date | Transaction details | Amount |
|-------------|----------------------------|---------------|
| 30/06/2021 | PS SDS TRANSFER | - |
| | | - |
| | | - |

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021

| |
|---|
| - |
| - |
| - |

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021

| |
|---|
| - |
| - |

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021

| |
|---|
| - |
| - |

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

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





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

AS AT 30TH JUNE 2021

| | | |
|--|-----------------|--------------------|
| Balance as per Bank Certificate | | 2,094,057,992.35 |
| LESS: - Payments in cash Book not yet recorded in Bank Statement | (1,147,796,623) | |
| LESS: - Receipts in Bank statement not yet recorded in Cashbook | | |
| ADD: - Payments in Bank statement not yet recorded in Cashbook | | (1,147,796,623.25) |
| ADD: - Receipts in cash Book not yet recorded in Bank Statement | 97,495.00 | 97,495.00 |
| Cashbook Balance | | 946,358,864.10 |

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

FRANCIS O. ODERA
FOR: PRINCIPAL SECRETARY.

DATE..... 02-07-2021



PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021

| Date | Transaction details | Amount |
|-------------|----------------------------|-------------------------|
| 30/06/2021 | PS SDS TRANSFER | 1,147,796,623.25 |
| | | <u>1,147,796,623.25</u> |

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021

| |
|----------|
| - |
| <u>-</u> |

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021

| |
|----------|
| - |
| <u>-</u> |

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021

| | | |
|------------|----------------------------------|------------------|
| 30/06/2021 | PS-SDS KRA STANDING INSTRUCTIONS | 97,495.00 |
| | | <u>97,495.00</u> |

| | |
|-------------------------------|---------------------------|
| BANK STATEMENT BALANCE | 2,094,057,992.35 |
| APPENDIX 1 | (1,147,796,623.25) |
| APPENDIX 2 | - |
| APPENDIX 3 | - |
| APPENDIX 4 | 97,495.00 |
| CASH BOOK BALANCE | 946,358,864.10 |

| | |
|------------------|-------------------------|
| CHECK | |
| COMPUTER | 946,358,864.10 |
| CASH BOOK | (946,358,864.10) |
| BALANCE | - |





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

AS AT 30TH JUNE 2021

| | | |
|--|------------------|--------------------|
| Balance as per Bank Certificate | | 200,378,947.85 |
| LESS: - Payments in cash Book not yet recorded in Bank Statement | (1,253,319,297) | |
| LESS: - Receipts in Bank statement not yet recorded in Cashbook | | |
| ADD: - Payments in Bank statement not yet recorded in Cashbook | | (1,253,319,296.85) |
| ADD: - Receipts in cash Book not yet recorded in Bank Statement | 1,147,796,623.25 | 1,147,796,623.25 |
| Cashbook Balance | | 94,856,274.25 |

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

FRANCIS O. ODERA
FOR: PRINCIPAL SECRETARY.

DATE..... 02-07-2021



PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021

| Date | Transaction details | Amount |
|-------------|------------------------------------|--------------------------------|
| 30/06/2021 | DALLO HOLDINGS LTD | 141,843,317.15 |
| 30/06/2021 | MUGA ELECTRICAL CONTRACTORS LTD | 7,092,692.20 |
| 30/06/2021 | CHAJU BUILDERS LTD | 23,135,665.90 |
| 30/06/2021 | WRC SAFARI RALLY KENYA | 65,613,268.00 |
| 30/06/2021 | WRC SAFARI RALLY KENYA | 120,000,000.00 |
| 30/06/2021 | WORLD ATHLETICS CONTINENTLA | 20,981,016.00 |
| 30/06/2021 | TOKYO OLYMPIC GAMES | 387,367,284.00 |
| 30/06/2021 | SPORTS KENYA | 115,654,784.85 |
| 30/06/2021 | SPORTS KENYA | 19,453,103.75 |
| 30/06/2021 | SPORTS ARTS AND SOCIAL DEVELOPMENT | 352,178,165.00 |
| | | <u><u>1,253,319,296.85</u></u> |

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021

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-
-

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021

-
-

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021

30/06/2021 PS- SDS TRANSFER 1,147,796,623.25

| | |
|-------------------------------|---------------------------|
| BANK STATEMENT BALANCE | 200,378,947.85 |
| APPENDIX 1 | (1,253,319,296.85) |
| APPENDIX 2 | - |
| APPENDIX 3 | - |
| APPENDIX 4 | 1,147,796,623.25 |
| CASH BOOK BALANCE | 94,856,274.25 |

| | |
|------------------|------------------------|
| CHECK | |
| COMPUTER | 94,856,274.25 |
| CASH BOOK | (94,856,274.25) |
| BALANCE | <u><u>0.00</u></u> |





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

AS AT 30TH JUNE 2021

| | | |
|--|---|-----------|
| Balance as per Bank Certificate | | 22,222.00 |
| LESS: - Payments in cash Book not yet recorded in Bank Statement | 0 | |
| LESS: - Receipts in Bank statement not yet recorded in Cashbook | | |
| ADD: - Payments in Bank statement not yet recorded in Cashbook | | - |
| ADD: - Receipts in cash Book not yet recorded in Bank Statement | - | - |
| Cashbook Balance | | 22,222.00 |

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

**FRANCIS O. ODERA
FOR: PRINCIPAL SECRETARY.**

DATE.....02-07-2021.....



PAYMENT IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021

| Date | Transaction details | Amount |
|-------------|----------------------------|---------------|
| 30/06/2021 | PS SDS TRANSFER | - |
| | | - |
| | | - |

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2021

| |
|---|
| - |
| - |
| - |

PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021

| |
|---|
| - |
| - |

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021

| |
|---|
| - |
| - |

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

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





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1132-State Department For Sports Development

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

| | Note | Current Period | Previous Period |
|--|------|-------------------------|--------------------------|
| RECEIPTS | | | |
| Tax Receipts | 1 | 6,793,907,917.00 | 9,293,099,629.45 |
| Social Security Contribution | 2 | 0.00 | 0.00 |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 |
| Exchequer releases | 4 | 1,322,352,207.45 | 1,567,767,223.80 |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 |
| Proceeds from Foreign Borrowings | 7 | 0.00 | 0.00 |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 |
| Other Receipts | 11 | 1,148,600.00 | 460,000.00 |
| TOTAL RECEIPTS | | 8,117,408,724.45 | 10,861,326,853.25 |
| PAYMENTS | | | |
| Compensation of Employees | 12 | 219,794,487.25 | 187,772,897.05 |
| Use of goods and Services | 13 | 329,844,700.25 | 175,659,127.65 |
| Subsidies | 14 | 0.00 | 0.00 |
| Transfers to Other Government Units | 15 | 7,553,932,916.60 | 10,497,352,129.15 |
| Other Grants and Transfers | 16 | 0.00 | 0.00 |
| Social Security Benefits | 17 | 0.00 | 0.00 |
| Acquisition of Assets | 18 | 327,331.00 | 574,600.00 |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 |
| Other payments | 21 | 0.00 | 0.00 |
| TOTAL PAYMENTS | | 8,103,899,435.10 | 10,861,358,753.85 |
| SURPLUS/DEFICIT | | 13,509,289.35 | (31,900.60) |

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

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





Statement of Financial Position

Entity: 1132-State Department For Sports Development

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

| | Note | Current Period | Previous Period |
|--|------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 22A | 441,938,886.65 | 316,673,977.00 |
| Cash Balances | 22B | 0.00 | 0.00 |
| Total Cash And Cash Equivalents | | 441,938,886.65 | 316,673,977.00 |
| Accounts Receivables - Outstanding Imprest | 23 | 120,294.00 | 2,037,215.00 |
| TOTAL FINANCIAL ASSETS | | 442,059,180.65 | 318,711,192.00 |
| Financial Liabilities | | | |
| Accounts Payables - Deposits | 24 | 426,498,941.00 | 316,660,242.00 |
| NET FINANCIAL ASSETS | | 15,560,239.65 | 2,050,950.00 |
| REPRESENTED BY | | | |
| Fund Balance b/fwd | 25 | 2,050,950.00 | 6,732,952,950.00 |
| Prior Year Adjustment | 26 | - | (6,740,165,377.00) |
| Surplus/Deficit for the Year | | 13,509,289.00 | 9,263,377.00 |
| NET FINANCIAL POSITION | | 15,560,239.00 | 2,050,950.00 |

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-20 To JUN-21
 Compare With: JUL-19 To JUN-20

| | Note | Current Period | Previous Period |
|--|----------------|---------------------------|---------------------------|
| | | Kshs | Kshs |
| Receipts and operating income | | | |
| Tax Receipts | 1 | 6,793,907,917.00 | 9,293,099,629.45 |
| Social Security Contribution | 2 | 0 | 0 |
| Proceeds from Domestic and Foreign Grants | 3 | 0 | 0 |
| Exchequer releases | 4 | 1,322,352,207.45 | 1,567,767,223.80 |
| Transfers from Other Government Entities | 5 | 0 | 0 |
| Reimbursements and Refunds | 9 | 0 | 0 |
| Returns of Equity Holdings | 10 | 0 | 0 |
| Other Receipts | 11 | 1,148,600.00 | 400,000.00 |
| Payments for Operating Expenses | | | |
| Compensation of Employees | 12 | 219,794,487.25 | 187,772,897.05 |
| Use of goods and Services | 13 | 329,844,700.25 | 166,303,850.00 |
| Subsidies | 14 | 0 | 0 |
| Transfers to Other Government Units | 15 | 7,553,932,916.60 | 10,497,352,129.15 |
| Other Grants and Transfers | 16 | 0 | 0 |
| Social Security Benefits | 17 | 0 | 0 |
| Finance Costs, including Loan Interest | 19 | 0 | 0 |
| Other payments | 21 | 0 | 0 |
| Adjusted for : | | | |
| Adjustments during the year | | (5,561,972,771.65) | (55,833,076.00) |
| Prior year adjustments | | - | (6,740,165,377.00) |
| Net Cash From Operating Activities | A | (5,575,809,392.00) | (6,788,101,496.00) |
| Cash Flow From Investing Activities | | | |
| Proceeds from Sales of Assets | 8 | 0 | 0 |
| Acquisition of Assets | 18 | 327,331.00 | 574,600.00 |
| Net Cash Flow From Investing Activities | B | (327,331.00) | (574,600.00) |
| 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 | 125,264,909.00 | -6,788,676,096.00 |
| Cash and Cash Equivalent at BEGINNING | | 316,673,976.00 | 7,105,350,072.00 |
| Cash and Cash Equivalent at END of The | 22A+22B | 441,938,885.00 | 316,673,976.00 |

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

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

Date:
 Date:
 Date:





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1132-State Department For Sports Development

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|-------------------------|-------------------------|
| | | Kshs | Kshs |
| Taxes on Income, Profits and Capital Gains | 1110000 | 0.00 | 0.00 |
| Taxes on Payroll and Workforce | 1120000 | 0.00 | 0.00 |
| Taxes on Property | 1130000 | 0.00 | 0.00 |
| Taxes on Goods and Services | 1140000 | 6,793,907,917.00 | 9,293,099,629.45 |
| Taxes on International Trade and Transactions | 1150000 | 0.00 | 0.00 |
| Other Taxes (not elsewhere classified) | 1160000 | 0.00 | 0.00 |
| TOTAL | | 6,793,907,917.00 | 9,293,099,629.45 |

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Grants from Foreign Governments | 1310000 | 0.00 | 0.00 |
| Grants from International Organisations | 1320000 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |

4 Exchequer releases

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-------------------------|-------------------------|
| | | Kshs | Kshs |
| Exchequer Releases/ Provisioning Account | 9910201 | 1,322,352,207.45 | 1,567,767,223.80 |
| TOTAL | | 1,322,352,207.45 | 1,567,767,223.80 |

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Refund from World Food Programme (WFP) | 4540101 | 0.00 | 0.00 |
| Reimbursement of Audit Fees | 4540102 | 0.00 | 0.00 |
| Reimbursement on Messing Charges (UNICEF) | 4540103 | 0.00 | 0.00 |
| Reimbursement from World Bank - ECD | 4540104 | 0.00 | 0.00 |
| Reimbursement from Individuals and Private Organizations | 4540105 | 0.00 | 0.00 |

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

10 Returns of Equity Holdings

| Item Description | Item Code | Current Period | Previous Period |
|----------------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Returns of Equity Holdings | 4550000 | 0.00 | 0.00 |
| Returns of Equity Holdings | 4610000 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |

11 Other Receipts

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Interest Received | 1410100 | 0.00 | 0.00 |
| Profits and Dividends | 1410200 | 0.00 | 0.00 |
| Withdrawals from Income of Quasi-corporations | 1410300 | 0.00 | 0.00 |
| Rents on land, houses and buildings | 1410400 | 0.00 | 0.00 |
| Other Property Income collected as AIA | 1410500 | 0.00 | 0.00 |
| | 1415000 | 0.00 | 0.00 |
| Sales of Market Establishment | 1420100 | 0.00 | 0.00 |
| Administrative Fees and Charges | 1420200 | 0.00 | 0.00 |
| Administrative Fees and Charges collected as AIA | 1420300 | 0.00 | 0.00 |
| Incidental Sales by Non-Market Establishments | 1420400 | 0.00 | 0.00 |
| Incidental Sales by Non-Market Establishments Collected as AIA | 1420500 | 0.00 | 0.00 |
| Receipts from Sale of Incidental Goods | 1420600 | 1,148,600.00 | 460,000.00 |
| Fines, Penalties, Forfeitures and other Charges | 1430100 | 0.00 | 0.00 |
| Current Grants from International NGOs paid through Exchequer | 1440100 | 0.00 | 0.00 |
| Capital Grants from International NGOs paid through Exchequer | 1440200 | 0.00 | 0.00 |
| Current Grants from International NGOs collected as AIA | 1440300 | 0.00 | 0.00 |
| Capital Grants from International NGOs collected as AIA | 1440400 | 0.00 | 0.00 |
| Other Voluntary Transfers for Current purposes | 1440500 | 0.00 | 0.00 |
| Other Voluntary Transfers for Capital purposes | 1440600 | 0.00 | 0.00 |
| Paid to Exchequer | 1450100 | 0.00 | 0.00 |
| Receipts Not Classified Elsewhere | 1450200 | 0.00 | 0.00 |
| | 1510200 | 0.00 | 0.00 |
| | 1510300 | 0.00 | 0.00 |
| | 1520100 | 0.00 | 0.00 |
| Business Permits | 1520200 | 0.00 | 0.00 |
| Cesses | 1520300 | 0.00 | 0.00 |
| Poll Rates | 1520400 | 0.00 | 0.00 |
| Plot Rents | 1520500 | 0.00 | 0.00 |
| Other Local Levies | 1520600 | 0.00 | 0.00 |
| Administrative Services Fees | 1530100 | 0.00 | 0.00 |
| Various Fees | 1530200 | 0.00 | 0.00 |
| Council'S Natural Resources Exploitation | 1530300 | 0.00 | 0.00 |
| Sales Of Council Assets | 1530400 | 0.00 | 0.00 |
| Lease / Rental Of Council'S Infrastructure Assets | 1530500 | 0.00 | 0.00 |
| Other Miscellaneous Revenues | 1530600 | 0.00 | 0.00 |
| Other Miscellaneous Revenues | 1540100 | 0.00 | 0.00 |
| Insurance Claims Recovery | 1540200 | 0.00 | 0.00 |
| Medium Term Loans (1-3 Yr Repayment) | 1540300 | 0.00 | 0.00 |
| Long Term Loans (Over 3 Yr Rpayment) | 1540400 | 0.00 | 0.00 |
| Transfers From Reserve Funds | 1540500 | 0.00 | 0.00 |
| Donations | 1540600 | 0.00 | 0.00 |
| Fund Raising Events | 1540700 | 0.00 | 0.00 |
| Other Revenues From Financial Assets Loan | 1540800 | 0.00 | 0.00 |
| | 1541000 | 0.00 | 0.00 |
| Market/Trade Centre Fee | 1550100 | 0.00 | 0.00 |
| Vehicle Parking Fees | 1550200 | 0.00 | 0.00 |
| Housing | 1560100 | 0.00 | 0.00 |
| Social Premises Use Charges | 1560200 | 0.00 | 0.00 |
| School Fees | 1570100 | 0.00 | 0.00 |
| Other Education-Related Fees | 1570200 | 0.00 | 0.00 |
| Other Education Revenues | 1570300 | 0.00 | 0.00 |
| Public Health Services | 1580100 | 0.00 | 0.00 |

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|---------------------|-------------------|
| Public Health Facilities Operations | 1580200 | 0.00 | 0.00 |
| Environment & Conservancy Administration | 1580300 | 0.00 | 0.00 |
| Slaughter Houses Administration | 1580400 | 0.00 | 0.00 |
| Water Supply Administration | 1580500 | 0.00 | 0.00 |
| Sewerage Administration | 1580600 | 0.00 | 0.00 |
| Other Health & Sanitation Revenues | 1580700 | 0.00 | 0.00 |
| Technical Services Fees | 1590100 | 0.00 | 0.00 |
| External Services Fees | 1590200 | 0.00 | 0.00 |
| | 1930100 | 0.00 | 0.00 |
| System Required Revenue A/cs | 1990100 | 0.00 | 0.00 |
| TOTAL | | 1,148,600.00 | 460,000.00 |

12 Compensation of Employees

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Basic Salaries - Permanent Employees | 2110100 | 82,551,668.20 | 112,451,585.65 |
| Basic Wages - Temporary Employees | 2110200 | 42,710,412.10 | 4,628,945.15 |
| Personal Allowances paid as part of Salary | 2110300 | 94,532,406.95 | 70,692,366.25 |
| Personal Allowances paid as Reimbursements | 2110400 | 0.00 | 0.00 |
| Personal Allowances provided in Kind | 2110500 | 0.00 | 0.00 |
| Employer Contributions to Compulsory National Social Security Schemes | 2120100 | 0.00 | 0.00 |
| Employer Contributions to Compulsory Health Insurance Schemes | 2120200 | 0.00 | 0.00 |
| Social Benefit Schemes Outside Government | 2120300 | 0.00 | 0.00 |
| TOTAL | | 219,794,467.25 | 187,772,897.05 |

13 Use of goods and Services

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Utilities, Supplies and Services | 2210100 | 44,451,184.00 | 51,377,129.80 |
| Communication, Supplies and Services | 2210200 | 4,009,540.75 | 3,090,048.45 |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300 | 21,395,079.00 | 13,572,641.00 |
| Foreign Travel and Subsistence, and other transportation costs | 2210400 | 30,150,201.00 | 4,804,482.00 |
| Printing, Advertising and Information Supplies and Services | 2210500 | 13,936,329.75 | 774,575.30 |
| Rentals of Produced Assets | 2210600 | 42,202,662.95 | 63,795,570.40 |
| Training Expenses | 2210700 | 2,920,643.00 | 7,036,757.00 |
| Hospitality Supplies and Servi | 2210800 | 77,822,791.00 | 4,803,269.00 |
| Insurance Costs | 2210900 | 520,000.00 | 0.00 |
| Specialised Materials and Supp | 2211000 | 19,867,766.00 | 5,979,689.00 |
| Office and General Supplies and Services | 2211100 | 6,986,639.00 | 4,642,632.50 |
| Fuel Oil and Lubricants | 2211200 | 6,973,528.45 | 3,857,090.00 |
| Other Operating Expenses | 2211300 | 51,594,965.00 | 6,132,356.85 |
| Routine Maintenance - Vehicles | 2220100 | 3,443,294.35 | 3,780,085.75 |
| Routine Maintenance - Other Assets | 2220200 | 3,570,076.00 | 2,012,800.60 |
| Exchange Rate Losses | 2230100 | 0.00 | 0.00 |
| TOTAL | | 329,844,700.25 | 175,659,127.65 |

14 Subsidies

| Item Description | Item Code | Current Period | Previous Period |
|----------------------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Subsidies to Public Corporations | 2510000 | 0.00 | 0.00 |
| Subsidies to Private Enterprises | 2520000 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |

15 Transfers to Other Government Units

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-------------------------|--------------------------|
| | | Kshs | Kshs |
| Current Grants to Government Agencies and other Levels of Government | 2630100 | 682,240,000.00 | 846,252,499.95 |
| Capital Grants to Government Agencies and other Levels of Government | 2630200 | 6,871,692,916.60 | 9,643,099,629.20 |
| Other Current Transfers, Grants and Subsidies | 2640400 | 0.00 | 8,000,000.00 |
| Other Capital Grants and Trans | 2640500 | 0.00 | 0.00 |
| TOTAL | | 7,553,932,916.60 | 10,497,352,129.15 |

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 International | 2620100 | 0 | 0 |
| Membership Fees and Dues and Subscriptions to International | 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 Employed | 2640300 | 0 | 0 |
| | 2649900 | 0 | 0 |
| TOTAL | | 0 | 0 |

17 Social Security Benefits

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Government Pension and Retirement Benefits | 2710100 | 0 | 0 |
| 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 | 0 |

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 | 0 | 0 |
| Construction of Roads | 3110400 | 0 | 0 |
| Construction and Civil Works | 3110500 | 0 | 0 |
| Overhaul and Refurbishment of Construction and Civil Works | 3110600 | 0 | 0 |
| Purchase of Vehicles and Other Transport Equipment | 3110700 | 0 | 0 |
| Overhaul of Vehicles and Other Transport Equipment | 3110800 | 0 | 0 |
| Purchase of Household Furniture and Institutional Equipment | 3110900 | 0 | 0 |
| Purchase of Office Furniture and General Equipment | 3111000 | 320,700.00 | 464,400.00 |
| Purchase of Specialised Plant, Equipment and Machinery | 3111100 | 6,631.00 | 110,200.00 |
| Rehabilitation and Renovation of Plant, Machinery and Equipment | 3111200 | 0 | 0 |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 3111300 | 0 | 0 |
| Research, Feasibility Studies, Project Preparation and Design, Project | 3111400 | 0 | 0 |
| Rehabilitation of Civil Works | 3111500 | 0 | 0 |
| 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 | | 327,331.00 | 574,600.00 |

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 Government | 5510100 | 0 | 0 |
| Repayments on Borrowings from Monetary Authorities (Central Bank) | 5510200 | 0 | 0 |
| Repayments on Borrowings from Other Domestic Depository | 5510300 | 0 | 0 |
| Repayments on Borrowings from Other Domestic Financial Institutions | 5510400 | 0 | 0 |
| Repayments on Borrowings from Other Domestic Creditors | 5510500 | 0 | 0 |
| Principal Repayments on Foreign Borrowing | 5510600 | 0 | 0 |
| Principal Repayments on Guaranteed Debt Taken over by Government | 5520000 | 0 | 0 |
| Principal Repayments on Guaranteed Domestic Debt Taken over by | 5520100 | 0 | 0 |
| Principal Repayments on Guaranteed Foreign Debt Taken over by | 5520200 | 0 | 0 |
| Repayments on Borrowings from Other Domestic Creditors | 5610000 | 0 | 0 |
| Repayments on Borrowings from Other Domestic Creditors - Private | 5610500 | 0 | 0 |
| | 5620000 | 0 | 0 |
| Repayments on Borrowings from Other Domestic Creditors - Public | 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 Enterprises | 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 Accounts) | 6520000 | 0 | 0 |
| Recurrent Bank Accounts | 6530000 | 15,426,210.00 | 0.00 |
| Development Bank Accounts | 6540000 | 0.00 | 0.00 |
| Deposit Bank Account | 6550000 | 426,498,941.00 | 316,660,242.00 |
| Project Specific Bank Accounts | 6570000 | 13,735.00 | 13,735.00 |
| Foreign Currency and Foreign D | 6590101 | 0 | 0 |
| Foreign Currency and Foreign D | 6590203 | 0 | 0 |
| TOTAL | | 441,938,886.00 | 316,673,977.00 |

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 | 0.00 | 1,916,920.00 |
| Debtors & Advances - Govt Owne | 6720000 | 17,753.00 | 17,753.00 |
| Foreign Debtors & Advances | 6730000 | 0 | 0 |
| Other Debtors & Pre-payments | 6740000 | 0.00 | 0.00 |
| Government Imprest | 6760000 | 0.00 | 0.00 |
| Agency Accounts | 6770000 | 0 | 0 |
| Suspense & Clearance Account | 6780000 | 102,541.00 | 102,541.00 |
| Other Current Assets (System r | 6790000 | 0 | 0 |
| TOTAL | | 120,294.00 | 2,037,214.00 |

24. ACCOUNTS PAYABLE

| Item Description | Item code | Current Period | Previous Period |
|----------------------------------|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Other Liabilities | 7320000 | 0.00 | 0.00 |
| Deposits | 7310000 | 426,498,941.00 | 316,660,242.00 |
| Withholding Taxes | 7380000 | 0.00 | 0.00 |
| System Required Liabilities A/cs | 7390000 | 0.00 | 0.00 |
| TOTAL | | 426,498,941.00 | 316,660,242.00 |

25. FUND BALANCES BROUGHT FORWARD

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|---------------------|----------------------|
| | | Kshs | Kshs |
| Opening Balance Bank | 22A | 316,673,977.00 | 189,868,910.00 |
| Opening Balance Cash | 22B | 0.00 | 0.00 |
| Opening Balance Receivables - Imprest and Clearance Accounts | 23 | 2,037,215.00 | 20,774,079.00 |
| Opening Balance - Deposits | 24 | -316,660,242.00 | -177,510,512.00 |
| TOTAL | | 2,050,950.00 | 33,132,477.00 |

26. PRIOR YEAR ADJUSTMENTS

| Item Description | Item Code | Current Period | Previous Period |
|----------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| County Transfers | 9910300 | 0 | 0 |
| Exchequer Provisions | 9910200 | 0 | 0 |
| TOTAL | | 0 | 0 |



Budget Execution by Heads and Programmes

Entity: 1132-State Department For Sports Development

Period: JUL-20 To JUN-21

| Head | Program | Description | Approved Budget | Actual Payments | Variance |
|------------|------------|---|-------------------------|-------------------------|-----------------------|
| 0000000000 | | Default Value (Non-Departmental) | 0.00 | 0.00 | 0.00 |
| | 0000000000 | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| 1132000100 | | | 199,999,293.00 | 183,842,251.55 | 16,157,041.45 |
| | 0901000000 | Sports | 199,999,293.00 | 183,842,251.55 | 16,157,041.45 |
| | 0905000000 | General Administration, Planning and Support Services | 0.00 | 0.00 | 0.00 |
| 1132000200 | | | 46,850,000.00 | 46,850,000.00 | 0.00 |
| | 0901000000 | Sports | 46,850,000.00 | 46,850,000.00 | 0.00 |
| 1132000300 | | | 115,958,497.00 | 101,465,452.05 | 14,493,044.95 |
| | 0901000000 | Sports | 115,958,497.00 | 101,465,452.05 | 14,493,044.95 |
| | | | 0.00 | 0.00 | 0.00 |
| 1132000400 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132000500 | | | 553,249,544.00 | 424,207,024.75 | 129,042,519.25 |
| | 0901000000 | Sports | 553,249,544.00 | 424,207,024.75 | 129,042,519.25 |
| | 0905000000 | General Administration, Planning and Support Services | 0.00 | 0.00 | 0.00 |
| 1132000600 | | | 20,091,675.00 | 19,371,790.15 | 719,884.85 |
| | 0901000000 | Sports | 20,091,675.00 | 19,371,790.15 | 719,884.85 |
| | 0905000000 | General Administration, Planning and Support Services | 0.00 | 0.00 | 0.00 |
| 1132000700 | | | 247,270,000.00 | 242,470,000.00 | 4,800,000.00 |
| | 0901000000 | Sports | 247,270,000.00 | 242,470,000.00 | 4,800,000.00 |
| | 0905000000 | General Administration, Planning and Support Services | 0.00 | 0.00 | 0.00 |
| 1132000800 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132000900 | | | 214,000,000.00 | 214,000,000.00 | 0.00 |
| | 0901000000 | Sports | 214,000,000.00 | 214,000,000.00 | 0.00 |
| 1132100100 | | | 77,785,000.00 | 77,785,000.00 | 0.00 |
| | 0901000000 | Sports | 77,785,000.00 | 77,785,000.00 | 0.00 |
| 1132100200 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132100300 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132100400 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132100500 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132100700 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132100800 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132100900 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132101000 | | | 0.00 | 0.00 | 0.00 |
| | 0901000000 | Sports | 0.00 | 0.00 | 0.00 |
| 1132101100 | | | 7,303,107,671.00 | 6,793,907,916.60 | 509,199,754.40 |
| | 0901000000 | Sports | 7,303,107,671.00 | 6,793,907,916.60 | 509,199,754.40 |
| | | Grand Total | 8,778,311,680.00 | 8,103,899,435.10 | 674,412,244.90 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1132-State Department For Sports Development

Period: JUL-20 To JUN-21

| Program | Item | Description | Approved Budget | Actual Payments | Variance |
|-----------|---------|---|-------------------------|-------------------------|-----------------------|
| 000000000 | | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| | 2210000 | Goods and Services | 0.00 | 0.00 | 0.00 |
| 090100000 | | Sports | 8,778,311,680.00 | 8,103,899,435.10 | 674,412,244.90 |
| | 2110000 | Wages and Salary Contributions | 219,794,880.00 | 219,794,487.25 | 392.75 |
| | 2210000 | Goods and Services | 349,093,258.00 | 322,831,329.90 | 26,261,928.10 |
| | 2220000 | Routine Maintenance | 10,074,888.00 | 7,013,370.35 | 3,061,517.65 |
| | 2620000 | Grants and Other Transfers to International Organizations | 0.00 | 0.00 | 0.00 |
| | 2630000 | Grants & Transfer To Other Govt. Units | 8,198,932,671.00 | 7,553,932,916.60 | 644,999,754.40 |
| | 2640000 | Other Transfers and Emergency Relief | 0.00 | 0.00 | 0.00 |
| | 2710000 | Social Security Benefits | 0.00 | 0.00 | 0.00 |
| | 3110000 | Acquisition of Fixed Capital Assets | 415,983.00 | 327,331.00 | 88,652.00 |
| 090500000 | | General Administration, Planning and Support Services | 0.00 | 0.00 | 0.00 |
| | 2110000 | Wages and Salary Contributions | 0.00 | 0.00 | 0.00 |
| | 2210000 | Goods and Services | 0.00 | 0.00 | 0.00 |
| | 2220000 | Routine Maintenance | 0.00 | 0.00 | 0.00 |
| | 2630000 | Grants & Transfer To Other Govt. Units | 0.00 | 0.00 | 0.00 |
| | 2710000 | Social Security Benefits | 0.00 | 0.00 | 0.00 |
| | 3110000 | Acquisition of Fixed Capital Assets | 0.00 | 0.00 | 0.00 |
| | | Grand Total | 8,778,311,680.00 | 8,103,899,435.10 | 674,412,244.90 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes

Entity: 1132-State Department For Sports Development

Period: JUL-20 To JUN-21

| Program | Sub Program | Description | Approved Budget | Actual Payments | Variance |
|------------|-------------|---|-------------------------|-------------------------|-----------------------|
| 0000000000 | | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| | 0000000000 | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| 0901000000 | | Sports | 8,778,311,680.00 | 8,103,899,435.10 | 674,412,244.90 |
| | 0901010000 | Sports Training and compellions | 445,391,857.00 | 432,856,292.80 | 12,535,564.20 |
| | 0901020000 | Development and Management of Sports Facilities | 7,865,558,855.00 | 7,225,359,100.60 | 640,199,754.40 |
| | 0901030000 | | 467,360,968.00 | 445,684,041.70 | 21,676,926.30 |
| 0905000000 | | General Administration, Planning and Support Services | 0.00 | 0.00 | 0.00 |
| | 0905010000 | General Administration, Planning and Support Services | 0.00 | 0.00 | 0.00 |
| | | Grand Total | 8,778,311,680.00 | 8,103,899,435.10 | 674,412,244.90 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____