

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

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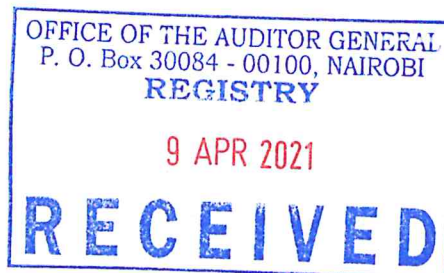
THE AUDITOR-GENERAL

ON

ANTI-DOPING AGENCY OF KENYA

**FOR THE YEAR ENDED
30 JUNE 2020**





Stay Clean, Win Right

**ANTI-DOPING
AGENCY
OF KENYA**

REGULATORY AND OTHER NON-COMMERCIAL ENTITIES

ANTI-DOPING AGENCY OF KENYA

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDING
30 JUNE 2020**

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

**ANTI-DOPING AGENCY OF KENYA
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**



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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Anti-doping Agency of Kenya was formed under section 5 on 22nd April 2016 through the Anti-doping Act No. 5 of 2016. At cabinet level, the Anti-doping agency of Kenya is represented by the Cabinet Secretary for Sports Culture and Heritage who is responsible for the general policy and strategic direction of the Agency.

(b) Principal Activities

The principal activity/mission/ mandate is: -

- i) Carrying out the fight against Doping in Sports through anti-doping values-based education, sensitization, and awareness campaigns.
- ii) Protecting the ‘clean athlete’ by carrying out effective doping tests among all Kenyan athletes, upholding the integrity of sport through Intelligence Gathering, Investigations and Results
- iii) Management of Anti-Doping Rules Violations (ADRVs).

(c) Key Management

ADAKs day-to-day management is under the following key organs:-

- ✓ The Principal Secretary, State department for Sport Development
- ✓ The Chief Executive officers
- ✓ The Directors in charge of directorates
- ✓ The Managers
- ✓ Head of Divisions.

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

S.NO	Designation	Name
1.	Chief Executive Officer	Japhter Kiplimo Rugut
2.	Director –Education and Research	Agnes Wanjiku Mandu
3.	Director Compliance and Testing	Sarah Idieva Shibutse
4.	Assistant Manager -Legal Affairs	Damaris Ogama Were
5.	Assistant Manager-Human Capital	Edna Jepkoech Koitie
6.	Senior Internal Auditor	Ferdinand N. Machoka
7.	Head of Finance and Accounts	Simon Mutungi Katee
8.	Senior Supply Chain Management Assistant	Nemwel Masese Arama

e) Fiduciary Oversight Arrangements

The agency has put in place 4 committees to provide fiduciary oversight.

- Audit and Risk Management Committee
- Human Capital Management Committee
- Finance and General-Purpose Committee
- Strategy, Planning and Corporate Governance Committee

**ANTI-DOPING AGENCY OF KENYA
ANNUAL REPORTS AND FINANCIAL STATEMENTS
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**ANTI-DOPING
AGENCY
OF KENYA**

f) Entity Headquarters

P.O. Box 66458-00800
Parklands Plaza, 6th Floor.
Muthithi Road, Chiromo Lane
Nairobi, KENYA

g) Entity Contacts

Telephone :(+ 254) 722 269 584/+254 733837 385
E-mail: info@adak.or.ke.
Website: www.adak.or.ke

h) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O Box. 14959-00800.
Sarit Centre.
Nairobi Kenya.

i) Independent Auditors

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

j) Principal Legal Adviser

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

**ANTI-DOPING AGENCY OF KENYA
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THE BOARD OF DIRECTORS



1. Amb. Daniel Makdwallo – Chairman ADAK Board.



Ambassador Daniel Makdwallo hold a Master of Science (MSc) degree in International Management from the University of Liverpool, Bachelor of Commerce (B.com) degree in Accounting from the University of Nairobi.

He served as the Kenya’s Ambassador in Egypt.

He is an independent director, and Chairs ADAK Full Board

He was born in January 2nd 1961

2. Dr. Angela Koech Lesan

Dr Angela Koech holds a master’s degree in Immunology from the University of Birmingham in the UK, and bachelor’s degree in veterinary medicine from the University of Nairobi. She is the founder and Chief Executive Officer for Konyon Wenditai Empowerment Network (KWEN) a women’s movement in Bomet County. She is also a founder and Director of Lesan foundation whose vision is to ensure equal access to education in Boment County.



She has served as chairlady Rift Valley professional Women, Director at whitestar Supermarket, and Research officer at the Kenya Agricultural Research Institute -National Veterinary Research Centre, Muguga. She has specialised trainings in Veterinary and has published several papers in her line of profession.

Angela Serves as the Chairlady to the Finance and General-Purpose Committee. She is also a Member of Human Capital Management Committee.

3. Kenneth Thimba



Mr. Kenneth Thimba is a seasoned manager with over 20 years' experience in various management positions in Sales and Marketing, operations and Procurement. He has served as Lead consultant and CEO of Sales Africa, Vice president Sales at Aquavita LLC, Director ,Sales and marketing at Abercrombie & Kent Global Health. General Manager AAR Action, Business Development Manager at AAR Health services Ltd and Head of Procurement at AAR Kenya among others.

He has served in several government and Public service Boards as well as sports unions/Clubs.

Mr. Kenneth serves as a member of Audit and Risk Management as well as Human Capital Management Committee.

4. Kathryn Maundu

Ms Kathryn has 16 years consulting experience guiding local and multi-national companies and their board in discharging their statutory and corporate governance mandate. She is currently serving as a Senior Executive and Corporation Service practice of the Law firm Bowman Coulson Harney LLP. She worked with Delloitte for 15 years in East African countries. She sits on various Boards in diverse sector and currently serves as the Company Secretary for Safaricom Plc.



Ms. Kathryn has 16 years consulting experience guiding local and multi-national companies and their board in discharging their statutory and corporate governance mandate. She is currently serving as a Senior Executive and Corporation Service practice of the Law firm Bowman Coulson Harney LLP. She worked with Delloitte for 15 years in East African countries. She sits on various Boards in diverse sector and currently serves as the Company Secretary for Safaricom Plc.

As part of Personal development, Kathryn is a member of the Women on Board Network where she actively participates in their annual calendar of activities.

Catherine chairs the Audit and Risk Management Committee. She is also a Member of Strategy, Planning and Corporate Governance Committee

5. Esther Waweru



Ms. Esther holds a master's degree in Corporate management, Degree in Business Administration Finance/ Accounting. She is a CPA Finalist and a member of ICPAK.

A Chief accountant at The National Treasury in Integrated Financial Management Information System (IFMIS)

Ms. Esther serves as a member of the Finance and General-Purpose Committee as well as Strategy, Planning and Corporate Governance Committee.

6. Douglas Wakihuri



Mr. Douglas is a retired marathoner and a coach. An Excellent Communicator, he has a mastery of Japanese language. He is a World Champion who attained highest level of achievement in World Athletics – World Championships, Olympic Games, Commonwealth Games and numerous road races. He is able to motivate and achieve set goals and can work with all people at all levels in society, organizations and globally.

Mr. Douglas chairs the Human Capital Management Committee. He is also a Member of Audit and Risk Management Committee.

7. Professor Dr. Moni Wekesa

Prof. Dr. Dr. Moni Wekesa holds a Ph.D. in Law and PhD in Sports Medicine.

He is a University lecturer (Professor). He has done a lot of research on doping in sport LL.B Hons, LL.M, PhD Law (Nairobi) Bachelor of Education Science Hons (Nairobi)

He is an Advocate, Commissioner for Oaths & Notary Public

He is the founding Dean and formerly, Professor (Mount Kenya University School of Law) He is a Member of National Bioethics

Committee – National Commission for Science, Technology & Innovation Chair, Disciplinary Committee – Football Kenya Federation and formerly Secretary General, Kenya Football Federation.

He has taught at Kenyatta University, University of Botswana, University of Namibia, Catholic University of Eastern Africa

A visiting Professor – Universite’ Libre de Kigali – School of Law , Senior Scholar – University of Lusaka , Consultant on regulatory matters and intellectual property rights.

Professor Moni Wekesa chairs the Strategy, Planning and Corporate Governance committee and is a member of Audit and Risk Management committee.



8. Fred Mwachi



Mr. Fred Mwachi holds a LLM (Masters in Law) from the University of Natal in South Africa, Bachelor of Law degree from University of Natal South Africa, Bachelor of Arts from the University of Nairobi, and a Diploma in Law from the Kenya School of Law.

He is an advocate of the High court and has served in Civil service for 15 years.

He represents the Office of the Attorney General in ADAK Board.

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9. Damaris Ogama Were.

Damaris holds a Master of Arts in International Conflict Management (Transitional Justice) from the University of Nairobi, a Bachelor of Laws (LLB) Degree from the University of Nairobi, and is currently pursuing a PhD in International Development from the Jomo Kenyatta University of Science and Technology (JKUAT). Ms. Ogama is an Advocate of the High Court of Kenya with 14 years' experience in Legal Practice in both the private and public sectors. She has served as an Investigator and Prosecutor in the Advocates Complaints Commission and as State Counsel in the Office of the Attorney General Chambers in the Civil Litigation Department. She has also served as a Board member in the National Sports Fund (a government owned entity) for three years.



Ms. Ogama has been trained on Anti-Doping (Results Management) and has attended collaboration meetings between ADAK and Anti-Doping Norway (ADNO), the International Association of Athletics Federation (IAAF) and the Athletics Integrity Unit (AIU).

Since joining the Agency, Ms. Ogama has been tasked with the setting up of the Office of the Corporation Secretary & Legal Services Department, implementing the Anti -Doping regulatory obligations, prosecution of Anti-Doping Rule Violations (ADRVs), conducting Prosecution-Led investigations and guiding the Agency on the World Anti-Doping Code Compliance framework.

10. Japhter Kiplimo Rugut.



Japhter K. Rugut, EBS is the Chief Executive officer.

He was appointed to the current in February 2016 having benefited from various training's and collaboration meetings with other players in the industry and exhibiting commitment for the development of integrity in Sports.He holds a Master's Degree in Business Administration.

He has over 25 years in Public Administration. He rose steadily through the ranks from the level of District Officer, District Commissioner and eventually Provincial Commissioner in the Kenya Public Service. He has also served as the Director General, National

Youth Service and as Secretary Sports, Ministry of Sports, Culture and the Arts.

1. Japhter Kiplimo Rugut- EBS

Chief Executive Officer



Has over 25 years in Public Administration. He rose steadily through the ranks from the level of District Officer, District Commissioner and eventually Provincial Commissioner in the Kenya Public Service.

He has also served as the Director General, National Youth Service and as Secretary Sports, Ministry of Sports, Culture and the Arts. He was appointed to the current position of Chief Executive Officer, Anti-Doping Agency of Kenya (ADAK) in February 2016 having benefited from various training's and collaboration meetings with other players in the industry and exhibiting commitment for the development of integrity in Sports. He holds a master's degree in Business Administration.

2. Agnes Wanjiku Mandu



Director - Anti-Doping Education and Research

Ms. Agnes holds a master's degree in Leisure and Recreation Management, Postgraduate Diploma in Sports Administration, Bachelor's Degree in Sociology and Economics and is Currently - PhD Candidate at Kenyatta University.

She has a wealth of expertise and experience in Public service build over a period of Twenty-Nine (29) years' serving in various positions.

Ms. Agnes has worked in different Districts as a District Sports Officer, Acted as Provincial Director of Sports, Deputy Provincial Director of Sports, Assistant Director at Moi International Sports Center Kasarani, Procurement Officer at Sports Stadium Management Board, Senior Assistant Commissioner for Sports.

She has been in acting capacity as Chief Executive Officer at National Sports Fund(NSF) and Anti-Doping Agency of Kenya.(ADAK)

3. Sarah Idieva Shibutse



Director – Standards and Compliance

Ms. Shibutse has a Masters’ Degree in International Studies (Development Cooperation). In addition to her Masters, she also has a Bachelor of Arts degree in Community Development and has undergone various sports administration trainings. She worked as a Sports Officer at the Department of Sports, Ministry of Sports, Culture & Heritage for 18 years up to 2015 when she was seconded to the Anti-Doping Agency of Kenya.

Since 2015, she has benefitted a lot from various trainings and collaboration meetings through the World Anti-Doping Agency (WADA), institute of National Anti-Doping Organizations and other partners in the anti-doping fraternity. Ms. Shibutse has served as a joint secretary to the Anti-Doping Taskforce that was set up by the Ministry of Sports to investigate the extent of doping in Kenya. She has also briefly worked at the Africa Zone V RADO and while there gained a lot of experience working with the various countries affiliated to the RADO.

She is committed to ensuring that athletes compete in a fair and level playing field and do so clean.

4. Damaris Ogama Were



Assistant Manager -Corporate and Legal Affairs

Ms. Damaris holds a Master of Arts in International Conflict Management (Transitional Justice) from the University of Nairobi, a Bachelor of Laws (LLB) Degree from the University of Nairobi, and is currently pursuing a PhD in International Development from the Jomo Kenyatta University of Science and Technology (JKUAT) Ms. Ogama is an Advocate of the High Court of Kenya with 14 years’ experience in Legal Practice in both the private and public sectors. She has served as an Investigator and Prosecutor in the Advocates Complaints Commission and as State Counsel in the Office of the Attorney General Chambers in the Civil Litigation Department. She has also served as a Board member in the National Sports Fund (a government owned entity) for three years.

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5. Edna Jepkoech Koitie



Assistant Manager -Human Capital and Administration.

CHRP, Edna J. Koitie is the Assistant Manager-Human Capital and Administration with over 10 years' experience in the public service. She is responsible for the management and operations of the Human Capital and Administration Department for effective implementation of the organizational strategies, policies and procedures on people's management. She holds a Master of Business Administration-Strategic Management Option (UON), Bachelor of Business Administration (KEMU), National Higher Diploma in HRM (KNEC) and a Diploma in Business Administration (KEMU). She is a licensed Human Resource Management Practitioner and an active member of the Institute of Human Resource Management (Kenya). She is a Certified Professional Trainer and a trained workplace counsellor.

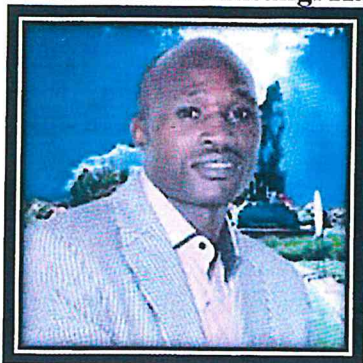
6. Ferdinand Nyangau Machoka



Senior Internal Auditor.

CPA Ferdinand is a Certified Accountant with over six years' experience in audit. He is a member of the Institute of Certified Public Accountant (ICPAK) as well as the Institute of Internal Auditors (IIA). The office of Internal audit is tasked with reviewing and advising on application internal controls and the internal controls environment, developing risk-based audit plan, follow up on implementation of internal and external audit recommendations, carrying out audit checks to ensure compliance with international standards among others.

7. Simon Mutungi Katee



Head of Accounts and Finance

CPA Simon Katee is a seasoned Accountant with vast experience in finance and accounts build over a period of 14 years serving in various institutions. He has served as a Financial Accountant with learning Institutions (Pan African High School, Nairobi Upper Hill Junior Academy & Webzz Tuition Center Ltd), Administrative Finance Officer and Finance Controller with The Centre for Victims of Torture an International NGO, Senior Auditor with Nicholas and Company CPA. Mr. Simon has diverse practice and expertise in Fund and Grants Management for both public and private sector. He has hand on experience in fund raising, budgeting, financial management, and financial reporting in the private sector, NGO's and Public Sector. He has a good command and understanding of International Financial Reporting Standards (IFRS), International Accounting Standards (IAS) and International Public Sector Accounting Standards (IPSAS). He holds a Master of Business Administration in Finance from Kenyatta University, and Bachelor of Commerce Degree (Accounting) from Mount Kenya University.

Mr. Simon is a Professional Accountant with Certified Public Accountant (CPAK) qualification and a full member of the Institute of Certified Public Accountants in Kenya (ICPAK). He is a Certified ISO 9000:2015 QMS Internal Auditor.

8. Nemwel Masese Arama



Head of Supply Chain Management

Mr. Nemwel Masese Arama is an experienced Supply Chain Management Expert in Procurement, Materials Management and Contract management. He has a Wealth of expertise and experience in public service build over a period of 16 years serving in various Ministries. Mr. Arama holds a Final Diploma in Supplies Management from the Kenya School of Government (KSG) Mombasa. He has grown his profession within the public sector since employment and has developed expertise in implementing procurement strategy and managing performance of people, projects and institutions and also aligning the entire organization in pursuit of its Vision, Mission and Objectives. He is a full member of the Kenya Institute of Supplies Management (KISM).

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**ANTI-DOPING
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CHAIRMAN'S STATEMENT

On behalf of Board of the Anti-Doping Agency of Kenya (ADAK), it is my pleasure to present the Annual Report and Financial Statements for the Financial Year 2019/2020. As an Agency, we have realized great milestones which have helped us achieve our mandates even through the challenges we continued to experience in this period.

The field of Anti-Doping is extremely dynamic, and this demands that Anti- Doping Organizations (ADOs), ADAK included, to be updated on developments and new trends of doping both locally and internationally. Currently, the World Anti-Doping Code 2015 is being phased out, to be replaced by a new Code on 1st January 2021. The new code introduces new International Standards meant to inject an added impetus to the fight against doping, but which introduce additional responsibilities to the ADOs, and inevitably additional costs.

In the year under review, ADAK continued to receive a reduced grant from Government of Kshs 257,470,000/=, the same level as that of last Financial Year 2018/19, but both being a reduction from Kshs 300,000,000/= of the FY 2017/2018. The reduction comes at a time when the Agency is poised to expand its programs, as envisaged in the Strategic Plan, and as per the expectations of the World Anti-Doping Agency, and the changing circumstances in the anti-doping field. We appreciate the injection of Kshs 69,015,550/= from the Sports, Arts and Social Development Fund. However, it should be noted that these were specific interventions for specific programs with additional costs to the Agency, beyond the budgeted provisions. This could not be translated into the envisaged growth.

It remains imperative, therefore that the Government reviews the funding level of the Agency upwards, to allow it to continue to build a robust anti-doping program, and be able to stay in line with the current trends in a fast changing environment.

Signed: _____

Date _____

22nd DEC 2020

**AMB. DANIEL MAKDWALLO
CHAIRMAN ADAK BOARD.**

REPORT OF THE CHIEF EXECUTIVE OFFICER

The Anti-Doping Agency of Kenya (ADAK), in its fourth year since inception in 2016, continued to grow from strength to strength. It continued to expand its programs, build a well-trained Human Resource component, competitively recruited, and trained through partnership with Anti-Doping (UKAD), South Africa Institute for Drug Free Sports (SAIDS), and World Anti-Doping Agency (WADA).

Kenya is a world acknowledged sports Powerhouse, particularly in athletics field and track events. But the success of Kenyan athletes in the course of time has drawn the spotlight from the global sports community who sought assurance that the triumph of our athletes in World Championships was as a result of clean sport and not from the use of prohibited substances. The situation and scrutiny grew more intense following several positive doping cases across many sports.

There are several challenges facing the Anti-Doping Agency of Kenya. These include the following:

- Risk of sanctions in the event of non-compliance with the World Anti-Doping Code.
- Technological advancement in the prohibited substances and doping methods applied by unscrupulous athletes and athlete support personnel.
- Large number of athletes in the country which strains available resources for testing.
- Lack of a WADA accredited laboratory in the region which introduces an added cost of transporting the samples by recommended courier services.

The challenges outlined above implies that the Agency must invest heavily in intelligence gathering, Investigations and prevention through intense education across the country, apart from carrying out mandatory tests for all eligible athletes, particularly those preparing for international competition.

The Agency progressed its legally stated mandate, which is mainly to protect the athlete's fundamental right to participate in Doping free sport and promote good health, fairness and equality for sportsmen and women in Kenya. This is done through three core functions of the Agency, namely; Education and Research, Testing and Results Management.

It needs to be noted that ADAK is a key strategic program for the Government through the State Department for Sports Development, mandated to ensure compliance with the World Anti-Doping Code, implement intelligence and investigation on Anti-Doping Rule Violations (ADRVs) which are key to proper target testing, and better and effective Education and information sharing. The World Anti-Doping Agency (WADA), places a high premium on ADAK to fulfill these areas of its core

mandate, while at the same time grow its programs, to effectively address them ,in a continuously evolving global doping landscape.

In the Financial Year 2019/2020, the Agency received the sum of Kshs 257,470,000/= from the National Treasury to run its programs. In addition, it received Kshs 69,015,550/= from the Sports, Arts, and Social Development Fund to run specific assignments, ie World Athletics in Doha, Africa Games in Morocco, preparation for Tokyo Olympics, and to clear pending legal fees, pertaining anti-doping cases adjudicated in the Court for Arbitration for Sports (CAS) in Lausanne.

However, in spite of this Revenue trend, and intervention from the Sports Fund, the Agency continued to experience a negative Revenue vs Expenditure trend, worsening from the first allocation in 2016/2017 to the current. The total expenses for 2019/2020, totaling Kshs 342,606,659/= , exceeded the total revenues of Kshs 333, 523,860/=. The deficit is financed by reabsorption of cash and cash equivalents brought forward from the previous year.

The low level of government grant, and restricted capacity to raise revenues in form of Appropriation in Aid (A in A), especially with reduced sporting activities in the current COVID-19 era, poses a major challenge for the Agency as it addresses mandatory compliance to the World Anti- Doping Code (WADC) as set by the International regulator, WADA. Indeed, as a result of the low funding levels, the Agency is facing several major risks:

1. Inability to progressively grow by a significant margin the number of tests as required by WADA;
2. Inability to carry out intelligence and investigation on Anti-Doping Rule Violation, resulting to ineffective target testing, Education and Results Management. While Anti-Doping Education and information sharing has a preventive role, effective testing is a deterrence;
3. Inability to monitor Sports Federations in ensuring compliance to ADAK rules and the WAD Code.
4. Inability to carry out to completion the already rolled out values-based education program to school children and thereby stalling it, though it had already been incorporated into the school curriculum through the Kenya Institute of Curriculum Development (KICD).
5. Inability to meet awarded costs and prosecution related cost for international appeal cases in the event of high number of appeals at the Court of Arbitration for Sports.

6. The Agency is unable to allocate resources for CSR due to high competing priorities;
7. Inability to automate processes as this requires an ERP platform. This is due to competing program needs.

There is need therefore for the Government to improve the funding level to the Agency if compliance to WADA and the Anti-Doping Code is to be realized. It is our recommendation that a ring-fenced budgetary allocation be considered for the Agency.

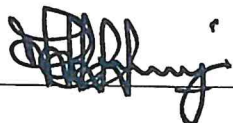
But overall, the Agency handled its affairs and finances well. It complied with all statutory requirements, at the same time as there were no issues of financial impropriety reported during the period under review.

The Agency is committed to upholding the following values:

- Professionalism
- Impartiality
- Patriotism and National Unity
- Equity and Equality
- Inclusiveness
- Integrity, Transparency and Accountability

**JAPHTER. K. RUGUT, EBS
CHIEF EXECUTIVE OFFICER**

Signed: _____



Date _____

22nd December 2020

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**ANTI-DOPING
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CORPORATE GOVERNANCE STATEMENT

Introduction

The Government of Kenya established the Anti-Doping Agency of Kenya (ADAK) vide Anti-Doping Act No. 5 of 2016 as a State Corporation to protect athletes' fundamental rights to participate in doping-free sport and thus promoting good health, fairness and equality for athletes in Kenya. The Agency is a body corporate with perpetual succession and a common seal.

Vision:

A world class Anti-Doping Agency, protecting clean athletes and promoting fair play.

Mission:

To lead a coordinated national anti-doping education and awareness campaign, testing and promotion of integrity for doping-free sport.

Composition, size, and representation of Board Members:

The composition and size of Anti-Doping Agency of Kenya (ADAK) Board provided a fair representation of both genders (7 males and 3 females) with competencies and skills required for the effective leadership of the organization. It had a total of nine executives from diverse sporting backgrounds under leadership of a Board Chairman and eight other Board members who served on part time basis. It also had representation each from the National Treasury, Office of the Attorney General, Inspectorate of State Corporations and the mother Ministry of Sports, Culture and Heritage. The Chief Executive Officer (CEO) became the secretary to the Board.

Current Board

The Cabinet Secretary for Sports, Culture & the Arts appointed the current Board for a three-year term as indicated below:

	FROM	TO:
Chairman	20 th September 2018	19 th September 2021
Other Board member	7 th February 2019	6 th February 2022

Roles and functions of the Board

To be effective, the Board is composed of competent, diverse and qualified members capable of exercising objective and independent judgement.

The Board exercised their role collectively and ensured that the strategy of the organization was aligned to the long-term goals and sustainability of the organization

The functions of the Board were in accordance with the State Corporations Advisory Committee (SCAC) guidelines for State Corporation and summarized in as follows:

- Transparency
- Independent Oversight
- Accountability
- Effective communication.

Therefore, ADAK Board had appropriate autonomy and authority to exercise its functions. They were accountable to the shareholders, took responsibility for their decisions and the performance of the organization. These leaders designed and adhered to the code of ethics that helped the management promote each of the important characteristics of good corporate governance.

Process of appointment of the Board

The appointment of the Board was made in line with Article 27 of the Constitution of Kenya and Article 12 of Anti-Doping Act No. 5 of 2016. The Board Chairman's appointment is a presidential prerogative and is done via Kenya Gazette Notice.

Other board members are appointed for a three-year term by the Cabinet Secretary in charge of Sports through the Kenya Gazette.

The Chief Executive Officer (CEO) is competitively recruited and appointed by the Board for a renewable term of three years.

Removal of the Board

Part II section 12 of the Anti-Doping act guides on the removal of a member of the Board to be given an opportunity to be heard before he or she is removed. However, no such recommendation from the Board for removal of a board member was recorded throughout the period.

Succession Plan

The Agency is yet to develop a succession plan.

Existence of a board Charter

The Board has developed a board charter to guide its oversight role.

Conflicts of interest

During the FY, all members of the Board recorded No conflict of interest.

Registering of gifts

There were no gift(s) declared by any board member throughout the entire period.

Board Committees

The following four committees were formed and terms of reference set for each committee:

1. Audit & Risk Management
2. Human Capital Management
3. Finance & General-Purpose
4. Strategy, Planning and Corporate Governance

Board induction and training

During the period, Board induction was undertaken in liaison with the State Corporations Advisory Committee (SCAC) and took place on **29th – 31st October 2019**. Four members attended the Induction.

Board and member Evaluation/Performance

The Board undertook an annual evaluation of its performance as guided by Anti-Doping Act No. 5 and Mwongozo. The evaluation covered the Board as a whole, its committees, individual members, the chairman, and the Chief Executive Officer. This exercise was conducted and steered by officials from State Corporations Advisory Committee on **16th October 2019**. It was facilitated by ADAK and the outcome shared with SCAC and the Principal Secretary, Ministry of Sports, Culture & Heritage.

Board remuneration

The members of the Board are paid remuneration upon the advice of the Salaries and Remunerations Commission. Measures were taken to ensure that Board members were fairly, ethically, and responsibly remunerated.

Ethics and Conduct

Good corporate governance starts with a clear strategy for the organization. In order to maintain its legitimacy and credibility the corporate would have to base their decisions keeping the above parameters in consideration.

Governance Audit

An annual governance audit by the External Auditors was done in conjunction with the officials from the Ministry of Sports, Culture & Heritage.

Board Meetings held and attendance - 2019/2020 FY

An ALMANAC was put in place to guide the Board meetings. Below is a breakdown of the meetings held, dates and attendance:

	Dates held	Type	No. of Participants
1. Full Board (FB) Meetings	26/09/2019	24 th FB	7
	09/01/2020	25 th FB	10
	24/06/2020	26 th FB (Virtual)	5
TOTAL	= 3 FB meetings		22
2. Special Board (SB) meetings	16/10/2019	Board	8
	23/01/2020	Special	8
TOTAL	=2 SB meetings		16

MANAGEMENT DISCUSSION AND ANALYSIS

The entity's operational and financial performance

Operational Performance

The Agency's operations are carried out by two directorates namely: -

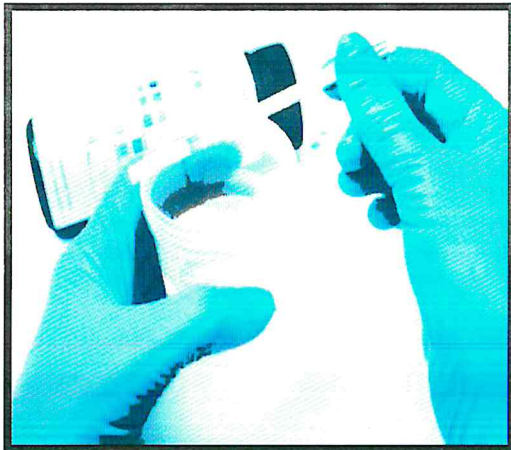
- i. The Directorate of Standards and Compliance
- ii. The Directorate of Anti-Doping Education and Research.

i) The Directorate of Standards and Compliance

The key activities for the Directorate of Standards and Compliance are Intelligent Based Testing during In-competition and Out of Competition, Initial review, Therapeutic Use Exemption, and Compliance monitoring of Sporting Organization.

In-Competition and Out-of-Competition Testing

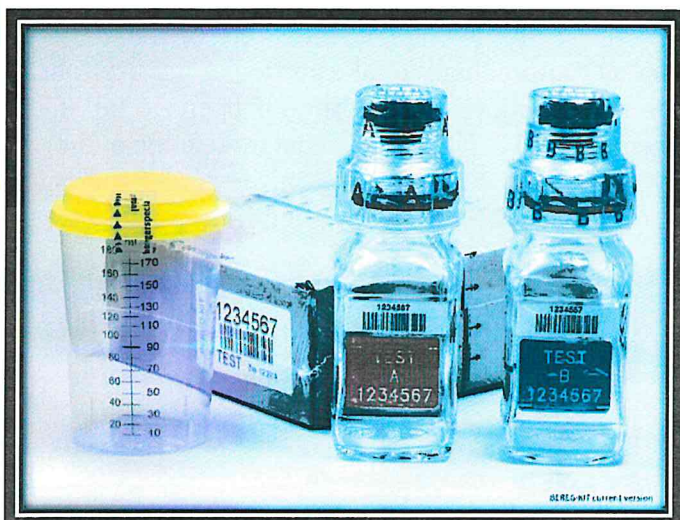
This involves planning for intelligent and effective Testing, both In-Competition and Out-of-Competition, and to maintain the integrity and identity of the Samples collected from the point the Athlete is notified of the test to the point the Samples are delivered to the laboratory for analysis. In and Out of competition testing is aimed at deterring doping practices among athletes and hence fair play for all athletes.



Urine Sample



Blood Sample.



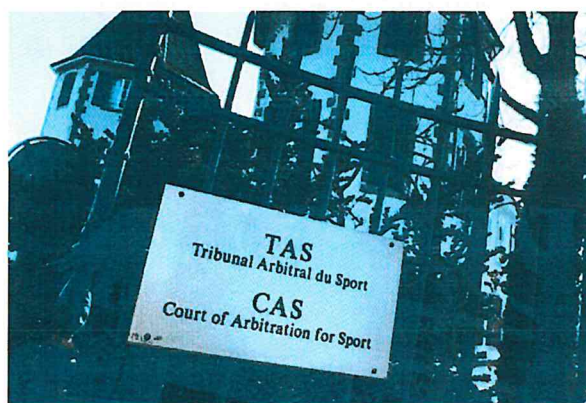
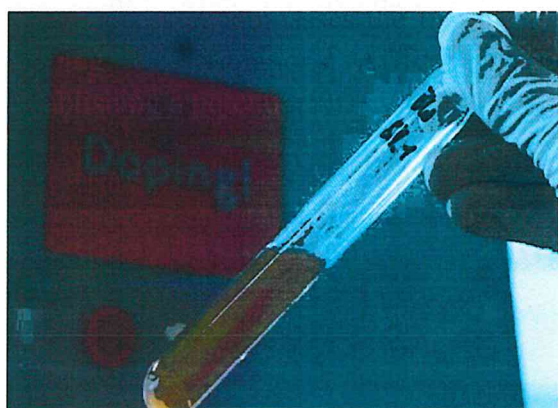
During the **Financial Year 2019/2020**, the department had targeted to carry out **1,250 tests** from various sports disciplines. Due to the Covid-19 pandemic, the department managed to only collect **1,028 samples**.

Upon completion of sample collection, the Urine and Blood serum samples were shipped to WADA accredited Laboratories in South Africa or Qatar for analysis. Samples for Blood Athlete Biological passport (ABP) were however analysed at the WADA approved Pathologists Lancet Kenya laboratory in Nairobi.

The Agency used DHL (K) Ltd for all overseas shipment of the samples. Cumulatively, **4,028 samples** have been collected and analysed since the inception of the Agency.

Results Management

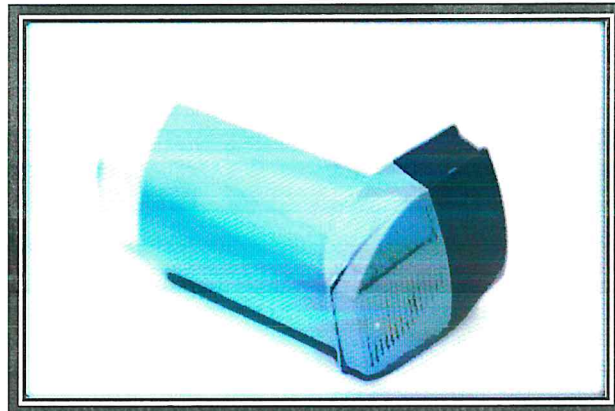
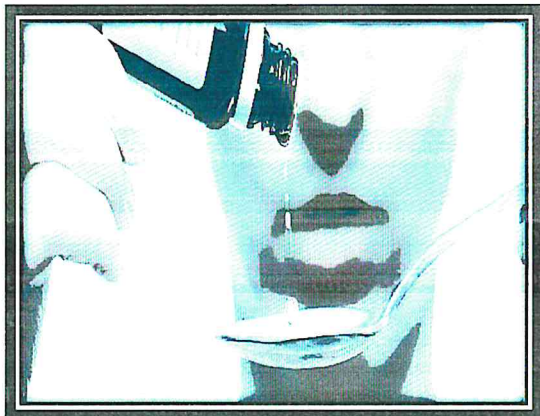
This process encompasses the timeframe between pre-hearing administration of potential Anti-Doping Rule Violations (ADRVs), Laboratory Analysis (or the collection of other evidence establishing a potential ADRV), notification and charge, through to resolution of the process.



Anti-Doping rules Violations are administered at the Sports Dispute Tribunal (SDT) while appeals are heard at the Court of Arbitration for Sports (CAS) in Lausanne Switzerland.

Therapeutic Use Exemption

Athletes may have illnesses or conditions that require them to take particular medications. If the medication an athlete is required to take to treat an illness or condition happens to fall under the [Prohibited List](#), a Therapeutic Use Exemption (TUE) may give that athlete the authorization to take the needed medicine. The process of granting TUEs is harmonized across sports and countries through the [International Standard for Therapeutic Use Exemptions \(ISTUE\)](#).



During the financial year under review, the Agency received only **two (2)** applications and both were duly processed.

Initial Review

This is a process carried out between receipt of the Laboratory Analysis (or the collection of other evidence establishing a potential Anti-Doping Rule Violation [ADRV]) and the prosecution of a potential ADRV through:

- a) Verification that there are no applicable TUEs granted to the athlete and that there have been no departures from ISTI and ISL in order to declare an Adverse Analytical Finding (AAF) or an Atypical Finding (ATF).
- b) Review and verification of the athlete's contact information.
- c) Investigations conducted where necessary to gather more evidence of the potential ADRV.

Compliance

a) Investigations and Intelligence Gathering

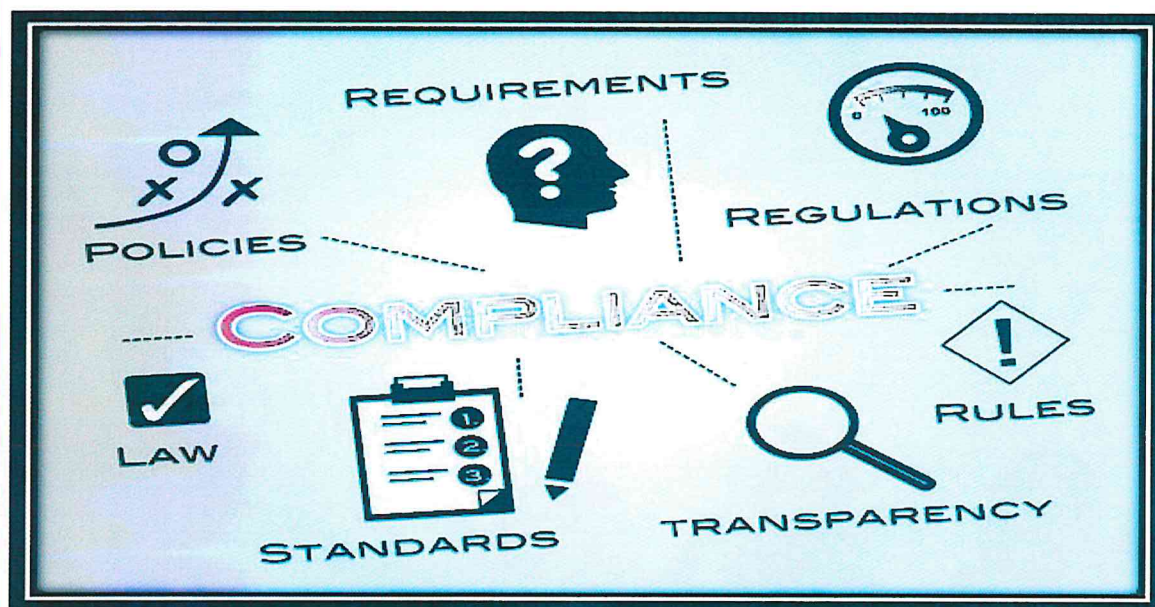
In order to exhaustively protect clean athletes in Kenya, the Agency, undertakes Investigations and Intelligence Gathering. This is mainly intended to catch those who attempt to undermine the values of fair play and sportsmanship, compliment the processes of results management and to uncover the networks of those supplying and administering performance enhancing drugs (PEDs). The Agency obtains, assesses, and processes anti-doping intelligence from all available sources.

During the last Financial year, the Agency initiated **investigations on nine (9) criminal cases** which may proceed to court or be closed depending on the evidence gathered. **Three (3) investigations** in the year were related to Atypical findings.

b) Compliance

All sports federations and by extension sports persons are expected to comply with the ADAK Anti-Doping Rules and the World Anti-Doping Code (WADC). Compliance audits are carried out on the various federations to ensure that they are adhering to the Rules. Where one is found to be non-compliant then necessary sanctions are meted out on them.

During the year under review, the Agency had **planned to audit twelve (12) federations** but only **seven (7) were audited due to the Covid -19 pandemic and related restrictions**. During the same period, the Agency **conducted a survey to check the overall levels of compliance to the WADC and ADAK rules by the signed Federations**.



ii) The Directorate of Anti-Doping Education and Research.

The Directorate carries out Anti-Doping Education programs through the following activities.

Anti-Doping Education

Anti – Doping Information Sharing to the athletes, athletes support personnel and the public involves sensitization and awareness campaigns in form of outreach programs during sports competitions as well as conducting deliberate workshops to share Anti-Doping information with key target groups. This is intended to help develop life skills and decision-making capabilities to prevent Intentional and un-intentional Anti-Doping Rule Violations

Awareness Raising Program

This program is carried out through outreach programs during Sports activities and national events. It takes the form of an outreach program where participants are given an opportunity to familiarize themselves with issues that are related to the fight against doping in sport.

Though the program targets more on athletes and athletes' support personnel, it is open to the public that patronize such sporting activities as spectators.

In the financial year 2019/20, The Directorate conducted **Twenty-three (23) Outreach Programs reaching 7,441 participants**



Anti-Doping Outreach Activity.

Anti-Doping Education

This program is a more deliberate move to share anti-doping information with athletes, Athletes' support personnel and other stakeholders. Structured workshops are organized, and specialized training offered to specific target groups. The program is aimed at developing participants' competence in anti-doping issues for the purpose of making informed decisions. Topics covered include Anti-Doping Program Overview, Roles and Responsibilities of various stakeholders, Consequences of Doping, Anti-Doping Rule, Violations (ADRVs), Results Management, The Prohibited List, Food Supplements, Sports Nutrition, Therapeutic Use Exemptions (TUE), Doping Control Process, and Athletes' Whereabouts.

In the Financial Year 2019/20, The Directorate conducted **Seventeen (17) workshop programs reaching 1,758 participants.**



Workshop in Session.

Values-Based Education

The Directorate organises sporting activities that promote the spirit of sports values for the young and upcoming athletes during school holidays and/or weekends.

Such values inculcated in the body and mind which reflects celebration of the human spirit includes:

- Health, Ethics, Fair play, and Honesty.
- Athletes rights as set out in the World Anti-Doping Code
- Excellence in performance
- Character and Education
- Fun and Joy
- Teamwork, dedication, and commitment
- Respect for rules and laws.
- Respect for self and other participants
- Courage
- Community and solidarity.

The Agency has partnered with Kenya Institute of Curriculum Development (KICD) to ensure that values-based education is entrenched in both primary and secondary schools curricular.

Values -based education aims at prevention rather than deterrence of doping practices.

During the Financial Year 2019/20, The Directorate conducted **Five (5) Values Based Education Programs reaching 641 participants**



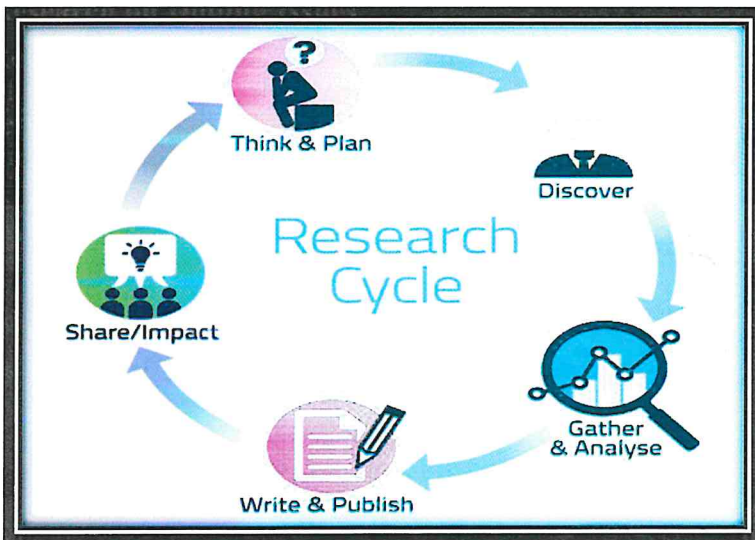
Launch of MOU between ADAK and KICD



Values-based activity Program.

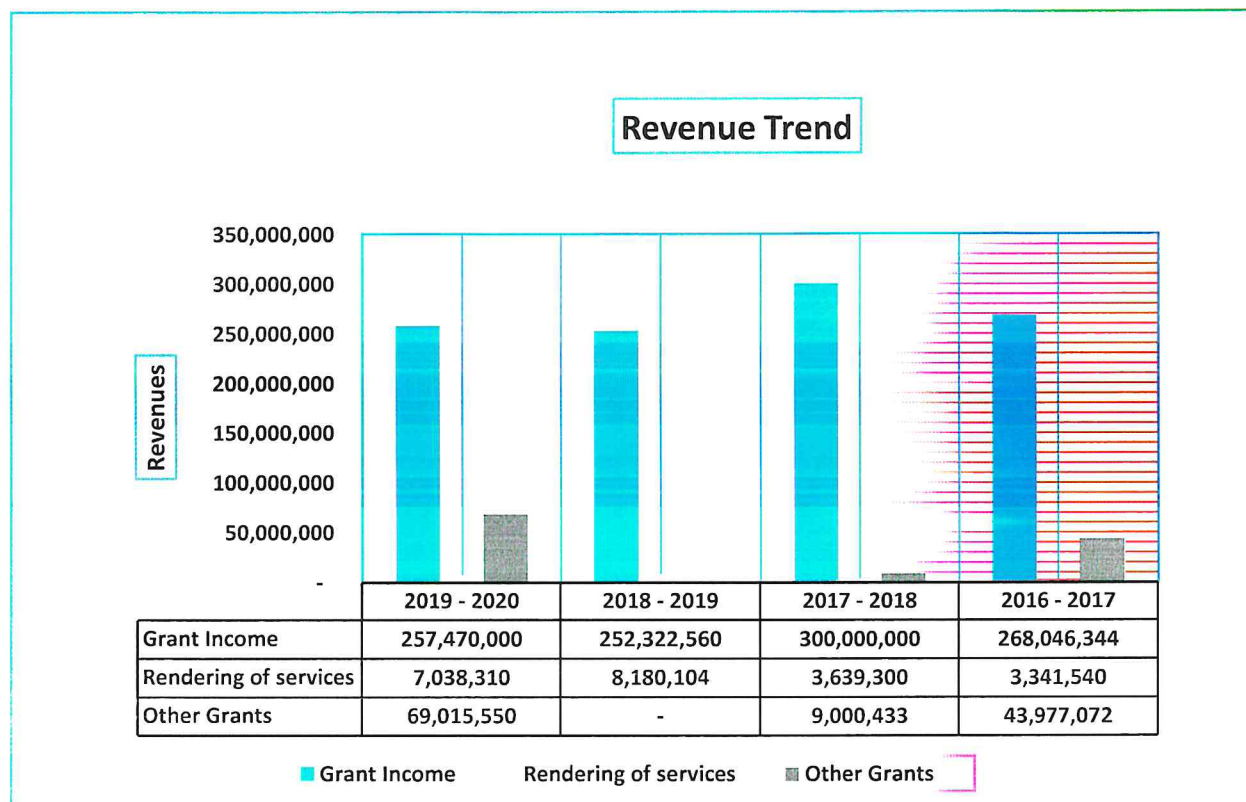
Research on Doping Issues

Research on doping issues is conducted for the purpose of informing and guiding both Departments of Education and Research and, Standards and Compliance in conducting effective programs respectively. This is meant to ensure that the programs carried out are evidence-based. During the Financial Year 2019/20, The directorate carried out **two (2) researches** on the following areas.



1. Assessment of Knowledge levels on Anti-Doping among various stakeholders in different Sports disciplines in Kenya.
2. Assessment of the Use of Food supplements and tradition herbs as performance enhancing substances among Martial arts Athletes and Athlete’s support personnel in Kenya.

Financial Performance.



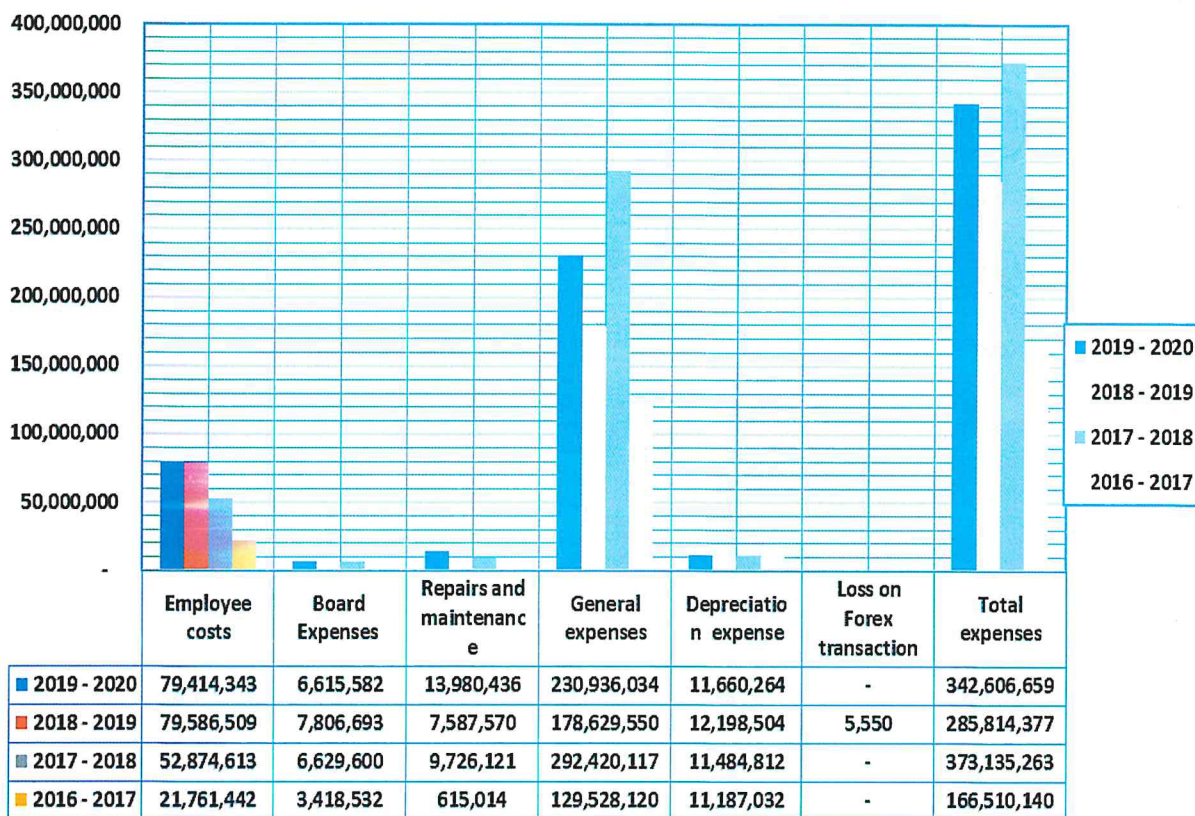
The Total Grant Income exhibit a increasing trend since there was no budgetary reduction in the FY2019/2020.

Incomes realised from rendering of services depict a decreasing trend due to reduced collection as a result of slowed activity in the fourth quarter following the Covid -19 pandemic outbreak. However, it should be noted that maximising income from rendering of Anti-Doping Testing is not in line with ADAK mandate since its operations are meant to be solely funded by the government of Kenya.

Such incomes realised are pure reimbursement of cost billed to respective private sponsor of private events such as Family Bank Marathon, Standard Chartered Marathon, Ndakaini Marathon, Kass Marathon, among others and is meant to pay on their behalf cost of testing equipment's, Sample collection cost, DHL Courier services to the laboratories outside Africa, Laboratory Analysis, among other incidental costs.

During the year, the Agency proposed for funding from the SASDF here by marked as other grants. A total of Shs. 69,015,550 was raised to assist carry out mandatory testing and anti-doping Education for specific events such as Doha championship, All Africa Games, and Tokyo Olympic. In addition, the SASDF facilitated clearance of pending legal fees.

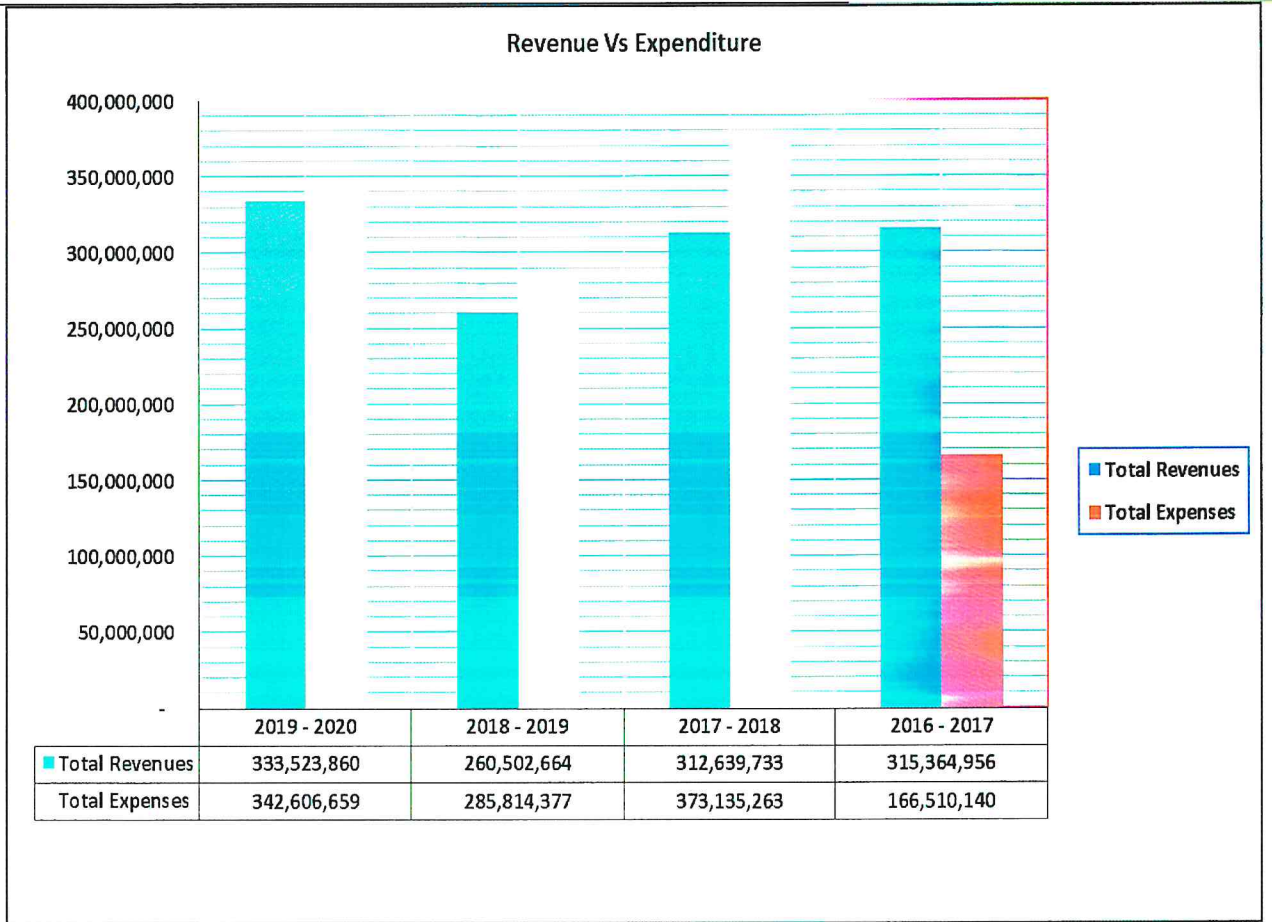
EXPENDITURE TREND



EXPENDITURE

Total program expenditure depicts an increasing trend due additional funding to facilitate Anti-doping Education and Mandatory test for athletes competing in Doha championships, All Africa Games, Paralympics, and clearance of legal fees.

It is worth noting that Total expenses are increasing in a progressive manner while total revenues continue to reduce progressive



The above graph provides a snapshot of the total revenues and total expenditure over time.

Total expenditure for the FY 2017/2018 FY 2018/2019 and F2019/2020 exceeds total revenue. The deficit is financed by reabsorption of cash and cash equivalents brought forward from the previous year.

Key projects and investment decisions the entity is planning/implementing

In the meanwhile, the Agency is fully funded by the National Government through the National Treasury and is focusing on service delivery. In this regard, we have no major projects and investments plans. However, the Agency will be reviewing its Strategic plan in the course of time in order to address issues regarding sustainable development.

Entity's compliance with statutory requirements

Income Tax Act

The Agency has continued to pay income tax obligation as they fall due and in a timely manner.

NHIF & NSSF Acts

The Agency has fully complied with the NHIF Act 2013 and NSSF Act.

The PFM Act.

The Agency has complied with the PFM Act and other circulars issued from time to time.

It has adhered to budget submission deadline which was the 31st of January every year.

The Agency was unable to submit quarterly reports on time following the exit of the accounts assistant who retired in October 2019. The gap created could not be easily bridged by the assistants within the section. However, the Agency commits to ensure that the quarterly report are submitted by their due dates.

Major risks facing the entity

ADAK is a key strategic programme for the Government through the State Department for Sports and Development mandated to ensure compliance with the World Anti-Doping Code, implement intelligence and investigation on ADRVs which are key to proper target testing, better results management, effective Education and information sharing. The agency has been faced with the following challenges while carrying out anti-doping programmes.

- Maintaining a balance between allocated government grant and WADA requirement has always remained a challenge for the Agency.
- Increased cases of doping by some athletes in international competitions and allegations in the media waters down the great efforts that produced exemplary performance by clean athletes at the global stage
- Technological advancement in the use of prohibited substances by some athletes which seems to be ahead of anti-doping measures
- Lack of an accredited laboratory in Kenya has made it very expensive to analyze human specimen hence low coverage in testing.
- Rulings made at the tribunal are independent and at arm's length. Challenging of such rulings have always had a cost implication as increased appeals results to high arbitration costs that are not budgeted for.
- Only DHL provides courier services for human specimen hence reduced options for the Agency.

While addressing Issues Compliance with WADA and World Anti-Doping Code, the Agency is experiencing budget constraints due to low level of government grant and restricted ability to raise revenues in form of Appropriation in Aid. ADAK being a regulatory institution and non-commercial entity purely relies on Government grant for executing its mandate. Some of the major inherent risks include: -

- i) Inability to progressively grow by significant margin the number of tests as required by WADA.
- ii) Inability to carry out intelligence and investigation on Anti-Doping Rule Violation resulting to ineffective target testing, Education and Results Management. While Anti-doping Education and information sharing has a preventive role; Effective testing is a deterrence to Doping.
- iii) Inability to Monitor Sports Federation in ensuring compliance to ADAK Rules and Code
- iv) Inability to carry out to completion the already rolled out values -based education programme to school children and thereby stalling the programme which has already been incorporated into the school curriculum through KICD.
- v) In ability to meet awarded cost and prosecution related cost for international appeal cases in the event of high number of appeals at the Court of Arbitration for Sports.
- vi) The Agency is unable to allocate resources for CSR due to high competing priorities
- vii) The Agency is unable to effectively address cross cutting issues such as staff training,

disability mainstreaming, HIV/AIDS Prevention guides, safety and security measures among other due to reduced funding and very high priority programme activities.

- viii) Inability to automate processes as this requires an ERP platform. This is due to competing programme needs.

NB:

The Government needs to improve on the allocation to Anti-Doping programme if compliance to WADA and Anti-Doping code is to be realised. In addition, the support function of the Agency other than P.E is lagging due reduced allocation against competing programme priorities.

It is our recommendation that a ring-fenced budgetary allocation be considered for the Agency.

Material arrears in statutory/financial obligations

Arrears in respect of Payroll deduction amounting to **Shs. 279,070** were reported in the fourth quarter. This is however to be cleared within the stipulated dates in the month following the Payroll Period.

The entity's financial probity and serious governance issues

During the Year, there were no issues of financial improbity reported either during the preparation of financial statements or during the internal and external Audit.

**ANTI-DOPING AGENCY OF KENYA
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**



**CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING**

The Agency wishes to allocate fund for CSR both in the present and into the future. However, during the year under review, the Agency was unable to allocate funds to CSR due to high priority programme need against a reduced funding.

REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2020 which show the state of the Anti-Doping Agency of Kenya affairs.

Principal activities

The principal activity/mission of the Anti-doping Agency of Kenya is to:

- i. Carrying out the fight against Doping in Sports through anti-doping values-based education, sensitization and awareness campaigns.
- ii. Protecting the 'clean athlete' by carrying out effective doping tests among all Kenyan athletes.
- iii. Upholding the integrity of sport through Intelligence Gathering. Investigations and Results Management of Anti-Doping Rules Violations (ADRVs).

Results

The results of the entity for the year ended June 30, 2020 are set out on page 1-6 of this report.

Directors

The members of the Board of Directors who served during the year are shown on page ix.

They include: -

- a. Daniel Makdwallo -Chairman
- b. Kenneth Thimba
- c. Kathyne Maundu
- d. Angela Koech
- e. Prof. Dr. Dr. Moni Wekesa
- f. Douglas Wakiihuri
- g. Esther Waweru
- h. Fred Mwachi
- i. Isaac Odek.

**ANTI-DOPING AGENCY OF KENYA
ANNUAL REPORTS AND FINANCIAL STATEMENTS
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Dividends/Surplus remission

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The entity did not make any surplus during the year (FY 2019/20 and hence no remittance to the Consolidated Fund.

Auditors

The Auditor General is responsible for the statutory audit of the Agency in accordance with Article 229 of the Constitution of Kenya .The Auditor General may appoint any Certified Public Accountants to carry out the audit of the Agency for the year/period ended June 30, 2020 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board

Corporate Secretary
Anti-Doping Agency of Kenya.

Date:.....

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012, section 14 of the State Corporations Act, and the Anti-Doping Act 2016 require the Directors to prepare financial statements in respect of the Anti-doping Agency of Kenya which give a true and fair view of the state of affairs of ADAK at the end of the financial year/period and the operating results of the entity for that year/period. The Directors are also required to ensure that the entity keeps proper accounting records which disclose with reasonable accuracy the financial position of ADAK. The Directors are also responsible for safeguarding the assets of the entity.

The Directors are 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 ended on June 30, 2020.

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 Directors accept responsibility for the entity's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the Anti -Doping Act 2016. The Directors are 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, 2020, and of the entity's financial position as at that date. The Directors further confirm 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.

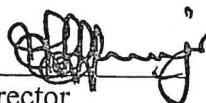
Nothing has come to the attention of the Directors to indicate that the entity will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The entity's financial statements were approved by the Board on 22/12/2020, 2020 and signed on its behalf by:



Director



Director



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ANTI-DOPING AGENCY OF KENYA FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Anti-Doping Agency of Kenya set out on pages 1 to 37, which comprise of the statement of financial position as at 30 June, 2020, the statement of financial performance, the statement of changes in net assets, the statement of cash flows, the statement of comparison of budget and actual amounts for year the ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Anti-Doping Agency of Kenya as at 30 June, 2020, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with Anti-doping Act No. 5 of 2016 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Employees Costs

1.1 Unsupported Casual Wages

The statement of financial performance reflects an expenditure of Kshs.79,414,343 under employees costs which, as disclosed in Note 4 to the financial statements, includes an amount of Kshs.463,555 in respect of casual wages during the year under review. However, recruitment documents including a need analysis, job advertisements, minutes of interviews and muster rolls were not provided for audit review.

1.2 Unsupported Medical Expenses

Included in the employees costs of Kshs.79,414,343 is an amount of Kshs.22,914,428 in respect of medical premiums which increased by Kshs.8,634,473 compared to medical premiums of Kshs.14,279,955 reported during the previous year. However, the insurance contract was not provided for audit review making it difficult to establish reasons for increase in medical premium costs while the number of staff reduced.

Under the circumstances, the accuracy and propriety of the expenditure totalling Kshs.22,960,783 on employees costs could not be confirmed.

2. Unsupported Board Expenses

As disclosed in Note 5 to the financial statements, the statement of financial performance reflects an expenditure of Kshs.6,615,582 in respect of remuneration of Directors. However, appointment letters indicating the terms of engagement of the Directors were not provided for audit review.

Under the circumstances, the accuracy and propriety of the expenditure of Kshs.6,615,582 incurred on remuneration of Directors could not be confirmed.

3. Unexplained Excess Payment - Repairs and Maintenance

The statement of financial performance reflects an expenditure of Kshs.13,980,436 relating to repairs and maintenance. Examination of records revealed that the Agency, on 26 March, 2018, contracted a firm for provision of website re-designing and securing of domain web hosting at a contract price of Kshs.1,879,200. The contract provided for payment of Kshs.1,682,000 and Kshs.197,200 for web re-design and securing domain for web hosting respectively. However, the Agency paid a total of Kshs.979,200 for securing domain instead of Kshs.197,200 provided for in the contract, resulting in unexplained excess payment of Kshs.782,000.

4. Unsupported Expenditure -General and Program Expenses

The statement of financial performance reflects an expenditure of Kshs.230,936,034 relating to general and program expenses which, as disclosed in Note 7 to the financial statements, includes amounts of Kshs.37,659,195 and Kshs.61,963,080 in respect of anti-doping education and doping test and compliance expenditure respectively. However, the Agency has not developed policy guidelines on the applicable rates of payment of experts for doping control; blood collection and trainers.

In the absence of policy guidelines, the accuracy and authenticity of expenditure of Kshs.37,659,195 and Kshs.61,963,080 incurred on anti-doping education and doping test and compliance respectively could not be confirmed.

5. Debtors - Long Outstanding Imprest

The statement of financial position reflects a debtors amount of Kshs.1,020,268 which, as disclosed in Note 12 to the financial statements, related to outstanding imprests

held by a staff member who exited from Government in year 2017. No effort has been made to write off the debt.

In the circumstances, full recoverability of the debtors balance of Kshs.1,020,268 is doubtful.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual revenue on comparable basis of Kshs.292,274,862 and Kshs.333,523,860 respectively resulting to excess receipts of Kshs.41,248,998 or 14%. Similarly, the Agency actual expenditure amounted to Kshs.330,946,395 against a budgeted expenditure of Kshs.292,274,862 resulting to an over expenditure of Kshs.38,671,533 or 13%. The Agency spent fund in excess of the approved estimates contrary to the provision of Section 12 of the State Corporations Act that stipulates that no state corporation shall incur expenditure for which a provision has not been made in annual estimates without prior approval in writing of the Minister responsible for The National Treasury.

2. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the prior year audit issues.

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 the Board of Directors

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual 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 overall governance.

In preparing the financial statements, Management is responsible for assessing Agency's ability to continue to sustain 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 Agency 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 following the authorities which govern them, and that public resources are applied in an effective way.

The Board of Directors is responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Agency 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Agency policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Agency's ability to continue to sustain 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 Agency 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 Agency 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

03 December, 2021

Report of the Auditor-General on Anti-Doping Agency of Kenya for the year ended 30 June, 2020

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTES	2019 - 2020 Kshs	2018 - 2019 Kshs
Incomes			
Revenues from Non-exchange transaction			
Grant Income	1	257,470,000	252,322,560
Other Grants	2	69,015,550	-
Sub-Total		326,485,550	252,322,560
Revenues from exchange Transactions			
Rendering of services	3	7,038,310	8,180,104
Sub-Total		7,038,310	8,180,104
Total Revenues		333,523,860	260,502,664
Expenses			
Employees Costs	4	79,414,343	79,586,509
Remuneration of Directors	5	6,615,582	7,806,693
Repairs and Maintenance	6	13,980,436	7,587,571
General & Program expenses	7	230,936,034	178,629,550
Depreciation expense	13	11,660,264	12,198,504
Total Expenses		342,606,659	285,808,828
Deficit for the Year		(9,082,799)	(25,306,164)
Other gains/losses			
Loss on forex transaction	8	-	5,550
Net Deficit for the Year		(9,082,799)	(25,311,714)

The notes set out on pages to 7 - 39 form an integral part of these Financial Statements.

ANTI-DOPING AGENCY OF KENYA
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020




STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTES	2019 - 2020 Kshs	2018 - 2019 Kshs
Assets			
Current Assets			
Cash and cash equivalents	9	29,934,957	7,234,270
Receivable from non-exchange transactions	10	-	2,400,000
Prepayments	11	6,602,532	20,556,604
Debtors	12	1,020,218	2,271,306
		<u>37,557,707</u>	<u>32,462,180</u>
Non -Current Assets			
Property Plants and Equipment	13	48,581,297	55,996,457
TOTAL ASSETS		<u>86,139,004</u>	<u>88,458,637</u>
Liabilities			
Current Liabilities			
Accounts Payable	14	9,278,855	6,714,974
TOTAL LIABILITIES		<u>9,278,855</u>	<u>6,714,974</u>
Total Net Assets		<u>76,860,149</u>	<u>81,743,663</u>
Accumulated surplus	15	<u>76,860,149</u>	<u>81,743,663</u>
NET ASSETS AND LIABILITIES		<u>76,860,149</u>	<u>81,743,663</u>

The Financial Statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:


CHIEF EXECUTIVE OFFICER
JAPHTER K. RUGUT, EBS


Date: 22/12/20

HEAD OF FINANCE & ACCOUNTS
CPA SIMON M. KATEE
ICPAK MEMBER NO. 22212


Date: 21/12/2020

CHAIRMAN OF THE BOARD
AMB. DANIEL MAKDWALLO


Date: 22/12/2020

**STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2020**

	Retained earnings	Proposed Dividend	Capital/ Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs
As at 1st July 2016				
Total Comprehensive Income	148,854,816	-	-	148,854,816
NSSF obligation	12,480	-	-	12,480
As at 30th June 2017	148,867,296	-	-	148,867,296
As at 1st July 2017	148,867,296	-	-	148,867,296
Deficit for the period	(60,481,537)	-	-	(60,481,537)
Dividends paid -2017	-	-	-	-
As at 30th June 2018	88,385,759	-	-	88,385,759
As at 1st July 2018	88,385,759	-	-	88,385,759
Dividend paid -2018	-	-	-	-
Interim paid -2019	-	-	-	-
Proposed final dividend	-	-	-	-
Deficit for the period	(25,311,714)	-	-	(25,311,714)
Adjustments of accumulated surplus	18,669,618	-	-	18,669,618
As at 30th June 2019	81,743,663	-	-	81,743,663
As at July 1, 2019	81,743,663	-	-	81,743,663
Deficit for the Period	(9,082,799)	-	-	(9,082,799)
Dividends paid – 2019	-	-	-	-
Interim dividends paid – 2020	-	-	-	-
Proposed final dividends	-	-	-	-
Adjustment for the year	4,199,285	-	-	4,199,285
As at 30th June 2020	76,860,149			76,860,149

Note:

Adjustments for the year arises from the following restatement in the prior year financial statements and reports.

S.NO	DETAILS	AMOUNT ‘Shs’
	Transfer of motor vehicles at cost	10,040,900
	Less:	
	Accumulated depreciation on transferred motor vehicles	(5,804,895)
	NSSF pension over reported	(36,720)
	Net adjustments recognised in the FY2019/2020 above	4,199,285

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTES	2019 - 2020 Kshs	2018 - 2019 Kshs
Cash flows from operating activities			
Receipts			
Government grants	1	257,470,000	252,322,560
Other Grants	2	69,015,550	-
Rendering of services	3	7,038,310	8,180,104
		333,523,860	260,502,664
Payments			
Employees costs	4	79,414,343	79,586,509
Remuneration of Directors	5	6,615,582	7,806,693
Repairs and Maintenance	6	13,980,436	7,587,571
General/Programme Expenses	7	230,936,034	178,629,550
Operating Income before working capital changes		330,946,395	273,610,324
Changes in working capital balances			
Decrease in current receivables	10	2,400,000	13,774,231
Increase in prepayments	11	13,954,072	(20,556,603)
Increase in debtors	12	1,251,089	(2,271,307)
Increase in current payables	14	2,563,881	5,301,031
Increase in accumulated surplus b/f	15	4,199,285	9,761,280
		24,368,327	6,008,632
Net cash flows from operating activities		26,945,792	(7,099,028)
Net cash flows used in Investing activities			
Purchase of Property Plants and Equipment	13	(4,245,105)	(1,681,920)
Loss on forex transaction	8	-	(5,550)
Net cash flows used in investing activities		(4,245,105)	(1,687,470)
Net decrease in cash & cash equivalents		22,700,687	(8,786,498)
Cash and cash equivalents b/f 1st July 2019	9	7,234,270	16,020,768
Net decrease in cash & cash equivalents		22,700,687	(8,786,498)
Cash and cash equivalents as at 30th June 2020	9	29,934,957	7,234,270

The Statement of cashflow has been prepared using the direct method – IPSAS 2 (IPSAS 2 allows an entity to present the cash flow statement using the direct or indirect method but encourages the direct method. PSASB also recommends the use of direct method of cash flow preparation)

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
 FOR THE YEAR ENDED 30 JUNE 2020**

	Original Budget	Adjstmts	Final Budget	Actual Performance	Performance Difference	%ge variation	Explanations
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Revenues							
Government grants	257,470,000	-	257,470,000	257,470,000	-	0%	
Other Grants	26,594,862	-	26,594,862	69,015,550	(42,420,688)	-160%	a)
Rendering of services	8,210,000	-	8,210,000	7,038,310	1,171,690	14%	b)
Total Revenues	292,274,862	-	292,274,862	333,523,860	(41,248,998)		
Expenses							
Employees costs	85,650,000		85,650,000	79,414,343	6,235,657	7%	c)
Remuneration of Directors	7,240,000		7,240,000	6,615,582	624,418	9%	d)
Repairs & Maintenance	13,860,000		13,860,000	13,980,436	(120,436)	-1%	e)
General & Program expenses	185,524,862		185,524,862	230,936,034	(45,411,172)	-24%	f)
Total expenses	292,274,862		292,274,862	330,946,395	(38,671,533)		
Deficit for the period	-	-	-	2,577,465	(2,577,465)		

Budget notes – IPSAS 24

The actual Total Expenses for the year were budget at **Shs. 292,274,862** against actual spending of **Shs. 330,946,395**. The difference arising from additional program activities funded by SASDF, absorption of cash and cash equivalents, and prepayments brought forward from the FY2018/2019.

The difference in total expenses in the statement of financial performance and the statement of comparison of budget and actual expenses is due to difference in accounting policy. The statement of financial performance has been prepared using the accrual method while the statement of comparison of budget is prepared using the cash method. A reconciliation of the total expenses as reported in the statement of financial performance and the statement of comparison of budget is provided below.

1.	Total expenses as per statement of financial performance	342,606,659
2.	Total expenses as per the statement of comparison of budget	330,946,395
3.	Difference	11,660,264

- *The difference being depreciation charge for the year which is a non-cash item. See note 9. PPE.*
- a) Variance is as result of additional funds from the SASDF to fund all Africa games, and supplementary for pending bills in relation to legal fees outstanding.
 - b) Variance arises from under collection owing to the effect of covid-19 during the fourth quarter
 - c) Variance is due to delayed recruitments for fill positions for staff leaving during the year.
 - d) The variance is due to reduced activities of the Agency owing to the covid -19 pandemic in the fourth quarter.
 - e) Variance is due to absorption of prepaid vehicle fuel, equipment, and vehicle insurance.
 - f) Variance is due to additional funded activities for all Africa Games, Paralympics and pending legal fees funded through the SASDF.

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Anti-Doping Agency of Kenya is established by and derives its authority and accountability from the Anti-Doping Act 2016. It is wholly owned by the Government of Kenya and is domiciled in Kenya.

The entity's principal activities are: -

- i. Carrying out the fight against Doping in Sports through anti-doping values-based education, sensitization, and awareness campaigns.
- ii. Protecting the 'clean athlete' by carrying out effective doping tests among all Kenyan athletes.
- iii. Upholding the integrity of sport through Intelligence Gathering. Investigations and Results
- iv. Management of Anti-Doping Rules Violations (ADRVs).

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The Agency's financial statements have been prepared on historical cost basis unless otherwise stated.

The financial statements have been prepared on accrual basis of accounting in accordance and conformity with International Public Sector Accounting Standards (IPSAS). This allows for the use of estimates and assumptions. The accounting policies have been consistently applied to all years presented.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Agency. The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the entity and all values are rounded to the nearest shilling.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, the Anti-Doping Act, and International Public Sector Accounting Standards (IPSAS).

3. ADOPTION OF NEW AND REVISED STANDARDS

i. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2020

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2022:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held. • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p>IPSAS 41 is not applicable in ADAKs reporting as the Agency has not invested in Financial instruments.</p>
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2022</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness, and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ol style="list-style-type: none"> (a) The nature of such social benefits provided by the entity. (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the entity's financial performance, financial position, and cash flows. <p>The standard will improve the entity reporting to reflect the relevant and true representation of social benefits offered to the public.</p>

ii. Early adoption of standards – IPSAS 33

The entity did not early – adopt any new or amended standards in year 2020.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

**i) Revenue from non-exchange transactions - IPSAS 23.
Government Grants**

The primary source of the Agency revenues is the Kenya Government grant being a Non-Commercial and Regulatory Semi -Autonomous Government Agency. This grant has been awarded in the form of recurrent expenditure grant (transfers) and is administered as guided in the Public Finance Management Act 2012.

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income.

Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

However, the Agency did not carry out any Development/capital projects in the FY2019/2020

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii) Revenue from exchange transactions -IPSAS 9

Rendering of services

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

During the FY2019/2020, the Agency carried out Anti-doping Tests upon request by private sponsors of events such as the Standard Chartered Marathon, Family Bank Marathon, Beyond zero marathon, Eldoret marathon and other NADOs for which a reimbursement of cost incurred on testing kits, laboratory analysis, DCOs, BCOs and chaperones allowances and per diems as well as courier services for specimen to the laboratory is charged.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

The agency is not a commercial entity but a regulatory and non-commercial and thus no revenues generated from sale of good.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

The entity did not invest in interest generating activities and thus no interest income realised.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the entity's right to receive payments is established.

The entity is wholly owned by the government being a Semi-Autonomous Government Agency. This is the basis of the fact that no dividends were distributed in the year in under review.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

The Agency has no rental investment and thud no rental incomes declared during the FY.

a) Budget information - IPSAS 24

The original budget for FY 2019-2020 was approved by the National Assembly in June 2020. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals to conclude the final budget.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

b) Taxes - IAS 12

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income.

Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Sales tax

Expenses and assets are recognized net of the amount of sales tax, except:

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- When receivables and payables are stated with the amount of sales tax included

The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

The Agency is a non-commercial regulatory entity which purely operates on government grants and thus incomes realised from grant are tax allowable.

c) Investment property - IPSAS 16

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

Transfers are made to or from investment property only when there is a change in use.

During the FY2019/2020 the Agency did not have any investment property and thus nothing was reporting in the Financial statements

d) Property, plant, and equipment - IPSAS 17

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation on property plants and equipment is calculated on the reducing balance method to write down the cost of each asset to its residual value over its estimated useful life. Assets acquired during the year receive full year depreciation.

Annual depreciation rate in use during the year are: -

Asset	Depreciation Rate
Office Equipment	12.5%
Furnitures and Fittings	12.5%
Computers	30.0%
Motor Vehicles	25.0%

e) Leases - IPSAS 23

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

f) Intangible assets -IPSAS 31

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

g) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale

- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

h) Financial instruments – IPSAS 29.

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments, or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets – IPSAS 21

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or a entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred ‘loss event’) and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or a entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments

- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

i) Inventories – IPSAS 12

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

For purposes of financial reporting during the FY2019/2020, Inventories are recognized as an expense at the point of acquisition unlike when they are deployed for utilization or consumption in the ordinary course of operations of the Agency.

The total value of inventory held as of 30th June 2020 was **Shs. 5,963,212**

j) Provisions – IPSAS 19.

Provisions are recognized when the entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities- IPSAS 19

The Entity 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.

Contingent assets – IPSAS 19

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

k) Nature and purpose of reserves

The entity does not create and maintains reserves of any form. However, this is a subject of review in the course of time.

l) Changes in accounting policies and estimates – IPSAS 3.

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

m) Employee benefits – IPSAS 39

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

n) Foreign currency transactions – IPSAS 4

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

o) Borrowing costs – IPSAS 5

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

p) Related parties – IPSAS 20

The entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

q) Service concession arrangements – IPSAS 32.

The Entity analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. Where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

r) Cash and cash equivalents

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

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s) Comparative figures

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

t) Subsequent events – IPSAS 14

There have been no events after the financial year end with a significant impact on the financial statements for the year ended June 30, 2020.

4 SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY – IPSAS 1

The preparation of the Agency's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

Provisions -IPSAS 19

Provisions are to be raised and management, determined and estimated based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

In the FY 2019/2020, no provisions were made and thus there were non-reported in the financial statements.

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1. GRANT INCOME

Description	2019-2020	2018-2019
	Kshs	Kshs
Government Grant	257,470,000	252,322,560
Total Grant Income	257,470,000	252,322,560

1 b) TRANSFERS FROM MINISTRIES, DEPARTMENTS AND AGENCIES

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund. KShs	Total grant income during the year KShs	2019-2020 KShs
State Department for Sports Development	257,470,000	-	257,470,000	257,470,000	257,470,000
Total	257,470,000	-	257,470,000	257,470,000	257,470,000

The Details of reconciliation have been provided in Appendix III

2. OTHER GRANTS

Description	2019-2020	2018-2019
	Kshs	Kshs
TRF from MOSCA	69,015,550	-
Total Other Grant Income	69,015,550	-

Other Grants represents revenues realised from proposals submitted to the SASDF during the financial year for specific activities. This Included Doha Championship, All Africa Games, Legal Fees and Tokyo Olympics.

3. RENDERING OF SERVICES

Description	2019-2020	2018-2019
	Kshs	Kshs
Reimbursement of Anti-Doping Test	7,013,904	8,170,104
Tender Applications	-	10,000
Closure of Task force Account	24,406	
Total Income from Rendering of Services	7,038,310	8,180,104

Revenues raised from rendering of services are reimbursement of cost incurred in Testing of Athletes upon request by specific private sponsors of key marathons in the country.

4. EMPLOYEE COSTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Basic Salaries	37,631,895	37,929,804
House Allowances	9,688,778	10,338,474
Commuter Allowances	2,567,972	2,712,000
Other Allowances	2,744,552	3,141,498
Leave Allowances	536,013	-
Gratuity	-	7,598,195
Casual Wages	463,555	618,270
Medical Premiums	22,914,428	14,279,955
NSSF Contribution -Employer	258,120	268,920
Zamara Pension Contribution -Employer	2,609,029	2,699,394
Total Employers Cost	79,414,343	79,586,509

The Agency engaged Great Five Insurance Company to provide medical cover and related insurance. Prepaid premiums absorbed during the period July 2019 to 28th February 2020 amounted to **Shs. 10,656,057**.

Additional dependants added in the year were billed at **Shs. 2,093,610**. During the period March June 2020, the Agency extended the contract for a period of four months at a contract price of **Shs. 10,164,761**

Zamara Pension Scheme accommodates staff recruited by the Agency. Seconded staff contributes their pension to the National Treasury Pension department with no contribution by the Agency.

5. REMUNERATION OF DIRECTORS

Description	2019-2020	2018-2019
	Kshs	Kshs
Chairman Honoraria	960,000	960,000
Board Allowances	5,655,582	5,103,560
Board Training	-	1,743,133
Total Board Expenses	6,615,582	7,806,693

6. REPAIRS AND MAINTENANCE

Description	2019-2020	2018-2019
	Kshs	Kshs
Repairs & maintenance -Equipment's	6,261,384	586,465
Equipment Insurance	1,138,134	-
Vehicle insurance	177,902	1,148,661
Vehicle maintenance expenses	3,182,305	1,230,525
Vehicle Fuel	3,220,711	2,835,421
Maintenance of ICT equipment's	-	1,786,498
Total repairs and Maintenance cost	13,980,436	7,587,571

Repairs and maintenance of equipment's for the FY2019/20 also incorporates the values for maintenance of ICT Equipment's previously recognised at **Shs. 1,786,498**. The Agency intends to aggregate repairs and maintenance of general equipment as well as repair & maintenance of ICT equipment under one subheading repairs and maintenance of equipment in subsequent years.

The Agency upgraded its ICT systems by acquiring and installing MS 365 software, security firewall and routers to strengthen the security of system. In addition, the Agency acquired and installed varied software licences, Anti-Virus security software's.

The cost also consists of web hosting charges, and an overhaul and replacement of the switch board hence the huge expense of **Shs. 6,261,384** against **Shs. 586,465** in the prior year.

7. GENERAL EXPENSE/PROGRAM COSTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Office Cleaning service	1,862,978	1,740,700
Branding and corporate Communication	2,637,877	8,909,502
Utilities	2,191,863	684,081
Bank Charges	-	257,937
Internet Charges	-	803,020
Office Operating Expenses	10,632,820	9,961,084
Training Expenses	914,020	1,714,284
Anti -Doping Education	37,659,195	45,133,961
Doping Test and Compliance	61,963,080	51,240,984
Purchase of Testing Equipment	2,544,735	2,403,029
Intelligence and Investigation	2,699,105	1,602,705
Legal services and Results Management	74,870,955	22,111,525
Office Rent Expense	23,354,100	23,050,247
Foreign Travels	5,574,830	5,399,630
Domestic Travel	718,042	603,641
Supply chain Management	996,956	-
Finance and Administration	1,173,814	1,364,200
Audit & Assurance	1,141,664	1,648,960
Total General/Program costs	230,936,034	178,629,550

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The total cost of utilities for FY2019/20 is inclusive of the cost related to bank charges **Shs. 217,670**, electricity **Shs. 640,916** and internet charges **Shs. 1,333,277**. It has been deemed prudent to report the three under one subheading (utilities) in subsequent year hence the reason for consolidating.

Audit fees for the FY 2019/2020 has been accrued and accounted for under Audit and Assurance. Office operating expenses went higher due to additional cost for adherence to the directive on Covid -19 workplace guideline.

Anti-Doping Education activities were greatly affected by the Covid 19 pandemic hence the decline in cost compared to the prior year.

Doping Test and compliance went high owing to funding from SASDF to facilitate tests for the Doha championship, All Africa Games and Paralympics.

Legal services and results management cost went high following payments for appeal cases prosecuted at the Court of Arbitration for Sports in Lausanne Switzerland during the period 2016 – 2019.

The cost for intelligence equally increased following increased prosecution of athletes suspected of doping and thus the need to enhanced intelligence and investigation.

8. LOSS ON FOREX TRANSACTION

Description	2019-2020	2018-2019
	Kshs	Kshs
RADO Subscription Paid @102.95	-	308,850
RADO Subscription received @101.10	-	(303,300)
Total Loss on Forex transaction	-	5,550

9. CASH AND CASH EQUIVALENTS

Description	A/C No.	2019-2020	2018-2019
		Kshs	Kshs
Current Account	120 077 5058	29,934,957	7,234,270
Cash in Hand		-	-
Imprest		-	-
Total Cash and cash Equivalent's		29,934,957	7,234,270

Cash and cash equivalent's

9.(b) DETAILED ANALYSIS – CASH AND CASH EQUIVALENTS

		2019-2020	2018-2019
Financial institution	Account number	KShs	KShs
Current account			
Kenya Commercial bank	120 077 5058	29,934,957	7,234,270
Sub- total			7,234,270
On - call deposits			
Sub- total		Nil	Nil
Others			
Sub- total		-	-
Grand total		29,934,957	7,234,270

10. RECEIVABLES FROM NON-EXCHANGE TRANSACTION

Description	2019-2020	2018-2019
	Kshs	Kshs
Lending to -MOSCA	-	2,400,000
Total Receivables	-	2,400,000

11. PREPAYMENTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Prepaid Motor vehicle Fuel	6,602,532	9,727,243
Prepaid Medical Premiums	-	10,656,057
Prepaid Vehicle Insurance	-	91,614
Prepaid Equipment Insurance	-	81,690
Total Prepayments	6,602,532	20,556,604

12. DEBTORS.

Description	2019-2020	2018-2019
	Kshs	Kshs
Staff Debtors	1,020,218	2,271,307
	-	-
Total debtors	1,020,218	2,271,307

The reported value for staff debtors relates to imprest for staff (Eddy Nyoro) who exited the Agency in the FY2017/18 and did not make formal resignation. The Agency has continued to make communication to him through his last address which has remained un-answered.

13. PROPERTY, PLANT AND EQUIPMENT

PROPERTY PLANT AND EQUIPMENT SCHEDULE FOR THE FY 2019/2020										
13. Property, plant and equipment Cost	Furniture and fittings		Computers		Other Equipments		Motor Vehicle		Total Cost	
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
At June 2017	5,728,600	2,575,000	2,244,374	13,603,994	42,037,196	63,944,790				
Additions	10,613,249	-	-	3,474,134	-	16,331,757				
Disposals	-	-	-	-	-	-				
At June 2018	16,341,849	4,819,374	4,819,374	17,078,128	42,037,196	80,276,547				
Additions	1,659,625	3,068,626	-	2,372,142	9,543,148	16,643,541				
Disposals	-	-	-	-	-	-				
At end of June 2019	18,001,474	7,888,000	7,888,000	19,450,270	51,580,344	96,920,088				
Additions	-	-	-	9,100	10,040,900	10,050,000				
Disposals	-	-	-	-	-	-				
At end of June 2020	18,001,474	7,888,000	7,888,000	19,459,370	61,621,244	106,970,088				
Depreciation and impairment										
At 1 July 2016	-	-	-	-	-	-				
Depreciation	419,108	752,988	752,988	569,106	12,895,086	14,636,288				
Disposal	-	-	-	-	-	-				
At 30 June 2017	419,108	752,988	752,988	569,106	12,895,086	14,636,288				
Depreciation	1,780,265	1,432,617	1,432,617	1,913,270	8,962,687	14,088,839				
Disposal	-	-	-	-	-	-				
At 30 June 2018	2,199,373	2,185,605	2,185,605	2,482,376	21,857,773	28,725,127				
Depreciation	1,884,586	1,527,705	1,527,705	2,023,621	6,762,592	12,198,504				
On Disposals	-	-	-	-	-	-				
At 30 June 2019	4,083,959	3,713,310	3,713,310	4,505,997	28,620,365	40,923,631				
Depreciation	1,739,689	1,252,407	1,252,407	1,869,172	6,798,996	11,660,264				
On Disposals	-	-	-	-	-	-				
At 30 June 2020	5,823,648	4,965,717	4,965,717	6,375,169	35,419,361	52,583,895				
Net book values										
Accumulated Depreciation on Transfers	-	-	-	-	5,804,896	5,804,896				
At 30 June 2020	12,177,825	2,922,283	2,922,283	13,084,201	20,396,987	48,581,297				
At 30 June 2019	13,917,515	4,174,690	4,174,690	14,944,273	22,959,979	55,996,457				

Property Plant and Equipment are recorded at historical cost less accumulated depreciation and impairment loss. Asset have been depreciated on reducing balance method . Net book value for motor vehicles for the year ending June 2019 have been restated to incorporate accumulated depreciation on transferred motor vehicle GK 474M at Shs. 5,804,896.

14.ACCOUNTS PAYABLE

Description	2019-2020	2018-2019
	Kshs	Kshs
Audit Fees	1,100,000	550,000
Refundable deposits	448,728	448,728
Employees Payroll obligation	279,070	1,078,276
RADO Zone V Receipts	6,826,127	3,267,715
RADO Subscriptions Payable	308,850	308,850
Amendment of Act and Rules	-	950,000
Advertisements Payable	294,875	
Office supplies Payable	103,672	103,672
Cleaning services Payable	7,733	7,733
Salary Recovery	(90,200)	-
Total Accounts Payable	9,278,855	6,714,974

Audit fees for the FY2018/19 have not been settled.

Refundable deposits represent deposits made directly in to our bank Account for which the depositors are yet to be identified.

14.B. EMPLOYEES OBLIGATION

Description	2019-2020	2018-2019
	Kshs	Kshs
Net Salaries Payable	88	
PAYE Tax	396,763	1,035,056
NSSF	-	(36,720)
SACCO Contribution	5,101	100
Pension for seconded staff	(184,356)	73,916
Insurance premiums	33,002	5,124
KENASA	2,000	800
Loans Payable	26,472	-
Total Employees obligation	279,070	1,078,276

The entity operates a defined benefit scheme for all full-time employees with Zamara Pension Fund. The scheme is based on 7.5 percentage of salary of an employee at the time of retirement.

The entity also contributes the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs.1,080 per employee per month.

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15. ACCUMULATED SURPLUS

Description	2019-2020	2018-2019
	Kshs	Kshs
Accumulated Surplus b/f	81,743,663	107,055,377
Adjustments		
Depreciation on Transfer of motor vehicle	4,199,285	
Deficit for the Year	(9,082,799)	(25,311,714)
Total Accumulated Surplus for the Year	76,860,149	81,743,663

16. INVENTORIES

The Agency recognizes supply of consumables as expendables and are expended in the financial statement at the point of acquisition and upon receipt. However, during the year ended 30th June 2020, The Agency held in stores some inventories consisting of consumables and office equipment whose estimated total cost was **Shs. 5,963,212**.

17. CASH GENERATED FROM OPERATIONS

		2019-2020	2018-2019
		"KSHS"	"KSHS"
Surplus for the Year before tax	15	(9,082,799)	(25,311,714)
Adjusted for:-			
Depreciation	13	11,660,264	12,198,504
Non Cash Grants	13	(4,236,004)	(8,908,338)
Contributed Assets	13	(9,100)	(1,681,920)
Increase in Accumulated surplus b/f	15	4,199,285	18,669,618
Working Capital Adjustment			
Decrease in Receivables	10	2,400,000	13,774,231
Decrease in Prepayments	11	13,954,072	(20,556,603)
Decrease in Debtors	12	1,251,089	(2,271,307)
Increase in current Payables	14	2,563,881	5,301,031
Cash flows generated from operations		22,700,687	(8,786,498)
Cash and Cash equivalent b/f	9	7,234,270	16,020,768
Cash and cash equivalent c/d	9	29,934,957	7,234,270

(The total cash and cash equivalents at the end of the year ties to the cash flow section on net cash flows from/ used in operations)

18. FINANCIAL RISK MANAGEMENT

The entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The entity does not hedge any risks and should have in place policies to ensure that credit is only extended to stakeholders with an established credit history.

The entity's financial risk management objectives and policies are detailed below:

(i) Credit risk

The entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each party, considering its financial position, experience, and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2020				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	29,934,957	29,934,957	-	-
Total	29,934,957	29,934,957	-	-
At 30 June 2019				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	2,400,000	2,400,000	2,400,000	-
Bank balances	7,234,270	7,234,270	-	-
Total	9,634,270	9,634,270	2,400,000	-

The board of directors sets the entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the entity's directors, who have built an appropriate liquidity risk management framework for the management of the entity's short, medium, and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2020				
Deferred income	-	-	-	-
Employee benefit obligation	279,070	-	-	279,070
Total	279,070	-	-	279,070
At 30 June 2019				
Deferred income	-	-	-	-
Employee benefit obligation	1,078,276	-	-	1,078,276
Total	1,078,276	-	-	1,078,276

(iii) Market risk

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day to day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk -IPSAS 3

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in

foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period was at Zero.

Foreign currency sensitivity analysis

The following table demonstrates the effect on the entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
2020			
Euro	10%	-	-
USD	10%	-	-
2019			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. The entity's interest rate risk arises from bank deposits. This exposes the entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

The entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *entity* considers relevant and observable market prices in its valuations where possible.

The Agency has no investments in financial and non-financial instruments or investments in property such as land and buildings.

iv) Capital Risk Management

The objective of the entity's capital risk management is to safeguard the Board's ability to continue as a going concern. The entity capital structure comprises of the following funds:

	2019-2020	2018-2019
	Kshs	Kshs
Revaluation reserve	-	-
Retained earnings	-	-
Capital reserve	-	-
Total funds	-	-
Total borrowings	-	-
Less: cash and bank balances	29,934,957	(7,234,270)
Net debt/(excess cash and cash equivalents)	29,934,957	(7,234,270)
Gearing	%	%

19. RELATED PARTY BALANCES – IPSAS 20

Nature of related party relationships

Entities and other parties related to the entity include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the Anti -Doping Agency of Kenya, holding 100% of the Agency's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external. Other related parties include: -

- i) The National Government.
- ii) The Parent Ministry.
- iii) Key management.
- iv) Board of directors.

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Description	2019-2020	2018-2019
	Kshs	Kshs
Transactions with related parties		
a) Grants from the Government		
Grants from National Govt	257,470,000	252,322,560
Total	257,470,000	252,322,560
b) Expenses incurred on behalf of related party		
Payments of salaries and wages for employees	79,414,343	79,586,509
Total	79,414,343	79,586,509
c) Key management compensation		
Directors' emoluments	5,655,582	5,103,560
Compensation to the CEO	7,300,000	12,118,446
Compensation to key management	32,677,438	42,468,759
Total	45,633,020	59,690,765

20. DIVIDENDS/SURPLUS REMISSION

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

The Agency did not make any surplus during the year (FY 2019/2020 and hence no remittance to the Consolidated Fund.

21. TAXATION – IAS 12

The Agency is a Semi-Autonomous Government Agency and thus its incomes are pure grants which under IPSAS are not taxable incomes.

22. EVENTS AFTER THE REPORTING PERIOD – IPSAS 14

There were no material adjusting and non-adjusting events after the reporting period.

23. ULTIMATE AND HOLDING ENTITY

The entity is a Semi- Autonomous Government Agency under the Ministry of Sports Culture and Heritage. Its ultimate parent is the Government of Kenya.

24. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Assets whose total value is Shs. 14,961,621 not supported by transfer documents	The Agency to facilitate/Initiate transfer the transfer process	Procurement	Not resolved	30 th March 2021
1.2	Motor vehicles registered under the Ministry of Sports Culture and Arts	The Agency has recovered all vehicles registered under the Ministry. Transfer process initiated and in progress as of 30 th June 2020	CEO/ Transport officer	Partly resolved. In progress	30 th March 2021
2.1	Withdrawal of petty cash to meet Agency programs	The said withdrawals were used to pay for Daily and Subsistence Allowances as well as sample collection Allowances while carrying out Doping tests, Anti-Doping Education awareness and Intelligence Investigations. The Agency has adopted online/internet banking for all payments.	CEO/ Accountant	Resolved	30 th June 2020
3.1	Lack of clear policy to identify Anti-Doping Education Educators who are non-civil servants	The Agency to develop a guideline/policy on identification and engagement of non-civil servant to carry	CEO/ Director - Anti-Doping Education	Resolved	30 th June 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		out education activities			
3.2	Engagement of Private Law Firm without Authority. The Agency did not seek approval from the office of the AG. Contrary to Circular No. AG6/D/144/Vol. II of April 2017	The Agency has sought for post Factor Approval from the AG. Office. The said circular nullified in June 2019 just before completion of this process.	CEO	Partly resolved. The circular in question nullified in a court ruling in June 2019	30 th June 2020
4.0	Outstanding Imprests Outstanding imprest of Shs. 1,396,930 not surrendered long after the due dates	The Agency to ensure all imprest outstanding is promptly recovered	Accountant	Partly resolved except for Eddy Nyoro who resigned and left without Notice	30 th June 2021
5.0	Refundable deposits for Shs. 448,728	The Agency has not been able to reach out to the owners of deposits made in error to the Agency account.	CEO/Accountant	Not resolved	30 th June 2021
5.1.	Variance of Shs. 3,550,000 between Medical cover benefits to be provided to Members of state corporation board and actual benefit provided	Wrong circular applied for computing benefits to board Members. To be rectified upon renewal of contract or engagement of new service provider.	CEO/HCA Ass. Manager	Resolved	30 th June 2020
Prior Year Issues					
6.0	Lack of an updated Fixed Asset Register	Fixed Asset register updated	Accountant	Resolved	30 th June 2020
1.1	Revenues under budgeted by Shs. 3,030,664	Excess revenues resulted from Reimbursement of testing costs incurred on private sponsored	Accountant	Resolved	30 th June 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Anticipate privately sponsored activities in the coming years during MTEF Budgets			
1.2	Over expenditure by Shs. 16,138,324	Over expenditure arises from re-absorption of prepaid expenses brought forward. Difference in application of accounting method (accrual basis of accounting) and cash basis in budgeting provides this variation.	Accountant	Resolved	30 th June 2020

CHIEF EXECUTIVE OFFICER

Sign: _____

Date: _____

22/12/20

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APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY

Projects

The Agency carries out Anti-Doping Testing and Education to Athletes to ensure that only clean athletes competes.

Project title	Project Number	Donor	Period/duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Anti - Doping Testing, Education and Research		GOK	5YRS	N/A	N/A	No

Status of Projects completion

(Summarise the status of project completion at the end of each quarter, ie total costs incurred, stage which the project is etc)

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1							
2							
3							

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APPENDIX III: INTER-ENTITY TRANSFERS

ENTITY NAME:		ANTI-DOPING AGENCY OF KENYA.		
Break down of Transfers from the State Department of Sports Development.				
FY 2018/2019				
a.	Recurrent Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		30/08/2019	64,367,500	FY2019/2020
		07/11/2019	64,367,500	FY2019/2020
		24/01/2020	64,367,500	FY2019/2020
		19/06/2020	64,367,500	FY2019/2020
		Total	257,470,000	
b.	Development Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total	Nil	
c.	Direct Payments			
	Other recurrent	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		18/07/2019	26,594,862	FY2019/2020
		18/09/2019	3,315,610	FY2019/2020
		12/03/2020	16,738,030	FY2019/2020
		12/06/2020	22,367,048	FY2019/2020
		Total	69,015,550	
d.	Donor Receipts			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total	Nil	

**Head of Finance and Accounts
Anti-Doping Agency of Kenya**

**Head of Accounting Unit
State Department of Sports Development**

Sign

Sign _____

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APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Date received As per bank statement	Nature: Recurrent/ Development/ Others	Total Amount - KES	Where Recorded/recognized					Total Transfers during the Year
				Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others - must be specific	
Sports, Art, and Social Development Fund	18/07/2019	Other recurrent	26,594,862	26,594,862					26,594,862
Ministry of Sports Culture and Heritage	30/08/2019	Recurrent	64,367,500	64,367,500	-	-	-	-	64,367,500
Sports, Art, and Social Development Fund	18/09/2019	Other recurrent	3,315,610	3,315,610					3,315,610
Ministry of Sports Culture and Heritage	07/11/2019	Recurrent	64,367,500	64,367,500	-	-	-	-	64,367,500
Ministry of Sports Culture and Heritage	24/01/2020	Recurrent	64,367,500	64,367,500	-	-	-	-	64,367,500
Sports, Art, and Social Development Fund	12/03/2020	Other recurrent	16,738,030	16,738,030					16,738,030
Sports, Art, and Social Development Fund	12/06/2020	Other recurrent	22,367,048	22,367,048					22,367,048
Ministry of Sports Culture and Heritage	19/06/2020	Recurrent	64,367,500	64,367,500	-	-	-	-	64,367,500
Total			326,485,550	326,485,550	-	-	-	-	326,485,550