21. (1) The Administrator of the Fund shall prepare annual financial and non-financial reports in accordance with the provisions of the Public Finance Management Act, 2012 and as may be prescribed from time to time by the Accounting Standards Board.

(2) In addition, the Administrator of the Fund shall prepare an annual general performance report of the Fund to be submitted with the report under paragraph (1).

(3) The annual financial and non-financial statements under paragraph (1) shall be approved by the Board and submitted to the Auditor General for audit within three months after the end of the financial year in accordance with the Public Audit Act, 2015 and a copy thereof submitted to the Cabinet Secretary responsible for sports and arts and Cabinet Secretary responsible for health.

22. A person who misappropriates any funds or assets from the Fund, or assists or causes any person to misappropriate or apply the funds otherwise than in the manner provided in these Regulations, commits an offence and shall, upon conviction, be liable to imprisonment for a term of not less than five years or to a fine not exceeding ten million shillings or to both.

23. (1) In the event of winding up of the Fund, the Administrator of the Fund shall pay any amount remaining in the Fund into the Fund National Exchequer Account for the credit of the national government while other assets of the Fund shall be transferred to the Ministry for the time being responsible for matters relating to sports.

(2) The administrator of the Fund shall prepare the final winding up report not later than six months from the date of the decision to wind up the Fund and submit the financial and non-financial reports to the Auditor General for audit with a copy to the National Treasury.

(3) The Auditor-General shall after audit, submit the final report to the National Assembly within three months of the receipt of the initial report under paragraph (2).


HENRY ROTICH,
Cabinet Secretary for the National Treasury and Planning.

LEGAL NOTICE NO. 175

THE EXPORT PROCESSING ZONES ACT

(Cap. 517)

DECLARATION OF EXPORT PROCESSING ZONE

IN EXERCISE of the powers conferred by section 15 (1) of the Export Processing Zones Act, the Cabinet Secretary for Industry, Trade and Co-operatives declares the parcel of land specified in the Schedule hereto to be an export processing zone.
LEGAL NOTICE NO. 176

THE EXPORT PROCESSING ZONES ACT
(Cap. 517)

DECLARATION OF EXPORT PROCESSING ZONE

IN EXERCISE of the powers conferred by section 15 (1) of the Export Processing Zones Act, the Cabinet Secretary for Industry, Trade and Co-operatives declares the parcels of land specified in the Schedule hereto to be export processing zones.

SCHEDULE

All that parcel of land being Certificate of Lease No. Kwale/Shimoni/719 measuring approximately 1.31 Hectares or thereabout situated in Kwale County.

All that parcel of land being Certificate of Lease No. Kwale/Shimoni/783 measuring approximately 2.6 Hectares or thereabout situated in Kwale County.

All that parcel of land being Certificate of Lease No. Kwale/Shimoni/403 measuring approximately 5.37 Hectares or thereabout situated in Kwale County.

Dated the 12th July, 2018.

ADAN MOHAMED,
Cabinet Secretary for Industry, Trade and Co-operatives.